



EVANSTON/SKOKIE
SCHOOL DISTRICT 65

FINAL BUDGET

FISCAL YEAR 2019-2020



Every Child, Every Day, Whatever it Takes.

EVANSTON SKOKIE SCHOOL DISTRICT 65

COOK COUNTY

1500 McDaniel Ave

Evanston, IL 60201

Fiscal Year 2020 Final Budget

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Phil Ehrhardt & Heidi Wennstrom	Interim Superintendents of School
Andalib Khelghati	Assistant Superintendent of Schools
Stacy Beardsley	Assistant Superintendent of Curriculum and Instruction
Raphael Obafemi	Chief Financial and Operations Officer
Beatrice Davis	Assistant Superintendent of Human Resources
Romy DeCristofaro	Executive Director for Special Services
LaTarsha Green	Executive Director of Black Student Success
Kylie Klein	Director of Research, Accountability and Data
Joaquin Stephenson	Director of Equity, Family and Community Engagement

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District 65 Budget Message



Dear Staff, Families, and Community Members:

Welcome to the 2019-2020 school year! Together with our principals, teachers, staff and community we will be focused on providing our students safe and supportive learning environment where students are challenged by vigorous and relevant learning. As noted in our mission statement, we want every child to succeed so they can grow personally as individuals and contribute positively to a global society.

The 2019-2020 will be a transitional year for the District, during which the Board will conduct a search for the new Superintendent. The process for selecting the new Superintendent has been posted on the District's website.

The District has been very busy this summer with various projects including: hiring new teachers and support staff and improving and preparing the buildings for our students to return. Our staff at District 65 stands ready to work with parents and community members in building successful partnerships that benefit our students. At the end of the last school year, a historic five-year employee contracts with the District's Educators Council and the Evanston Teacher's Assistant Association were ratified by the unions and approved by the Board of Education. The approved collective bargaining contracts will help the District continue its goal of maintaining prudent financial management.

The budget document is an opportunity to align the District's priorities with resource allocation. The District will continue to reach out across our community to provide transparent and comprehensive financial information. Budget documents developed in recent years, including the Budget at-a-Glance document, which is a supplemental document to the full budget, and the Annual Budget Book, will be updated annually. An Annual Financial Report, which provides a summary of the most recent year, 2018-19, will be updated and distributed to the citizens of Evanston and Skokie in the District's attendance areas in upcoming months. 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 for more information on District business services and related financial information.

Please know that the education and learning environment for our children will always remain our top priority. Thank you for your continued support of our students and our schools.

Sincerely,

District 65 Administration

FY20 Budget Executive Summary

District 65 Board and Community Members:

District 65 is proud to present the FY20 budget information to the Board of Education and our community. The FY20 budget is the 18th consecutive balanced budget and the fifth 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 the new science adoption, improvement of the District's instructional core, commitment to equity, improvement of organizational and building culture and focused professional development. The budget is focused on supporting strategic plan goals and preserving resources to maintain long-term financial stability.

District's Financial Position

The District's financial position in FY20 is stronger than it was a year ago. The operating rate referendum approved by the voters in 2017 has and will continue to provide the District with much needed financial stability. The funds are being used to support our educational model based on small class sizes, equity, and culturally relevant pedagogy. In addition, referendum funds will be used to continue existing investments in strong curriculum and intensive support for striving students, community partnerships, technology at the middle schools to increase innovation and differentiation, capital technology expenditures (previously financed with long-term debt) and limited capital building projects.

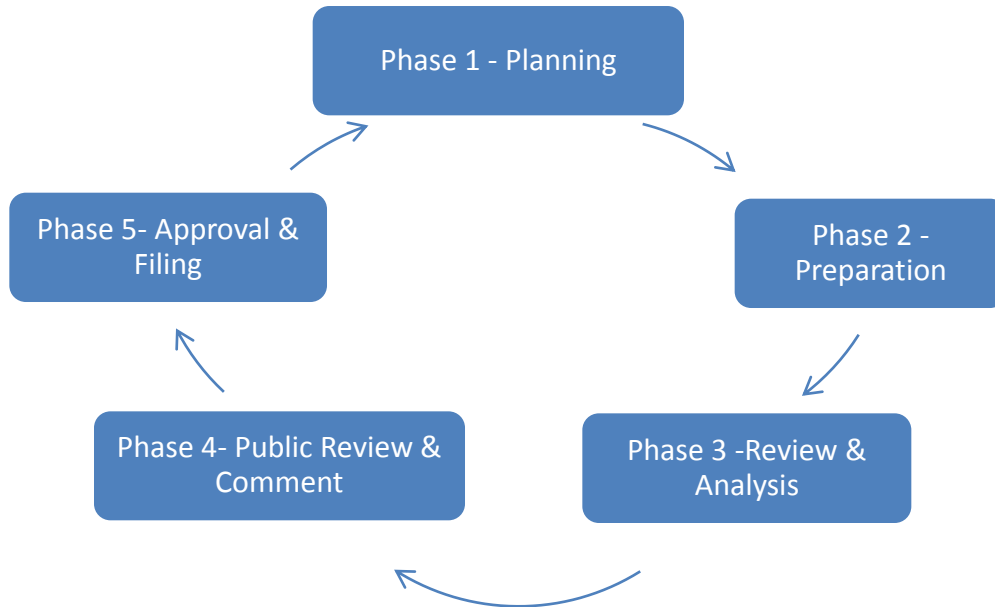
Thanks to the referendum funds, the District's state financial rating for 2017-18 fiscal year has improved from the *Financial Review* to *Financial Recognition*. *Financial Recognition* is the highest financial rating a school district can receive from the Illinois State Board of Education. The last time the District was acknowledged for such an exemplary financial management was back in 2007-08.

In addition, the District was able to finish the 2018-19 fiscal year with historic, five-year employee contracts for members of the District Educators' Council and Evanston Teacher Assistant Association. These long-term contracts will help the District achieve operational stability and focus on instructional and strategic priorities. In addition, a larger than budgeted operating surplus achieved at the end of the 2018-19 fiscal year will allow the District to extend its operating and referendum reserves beyond the original goal of eight years.

Budget Process and Priorities

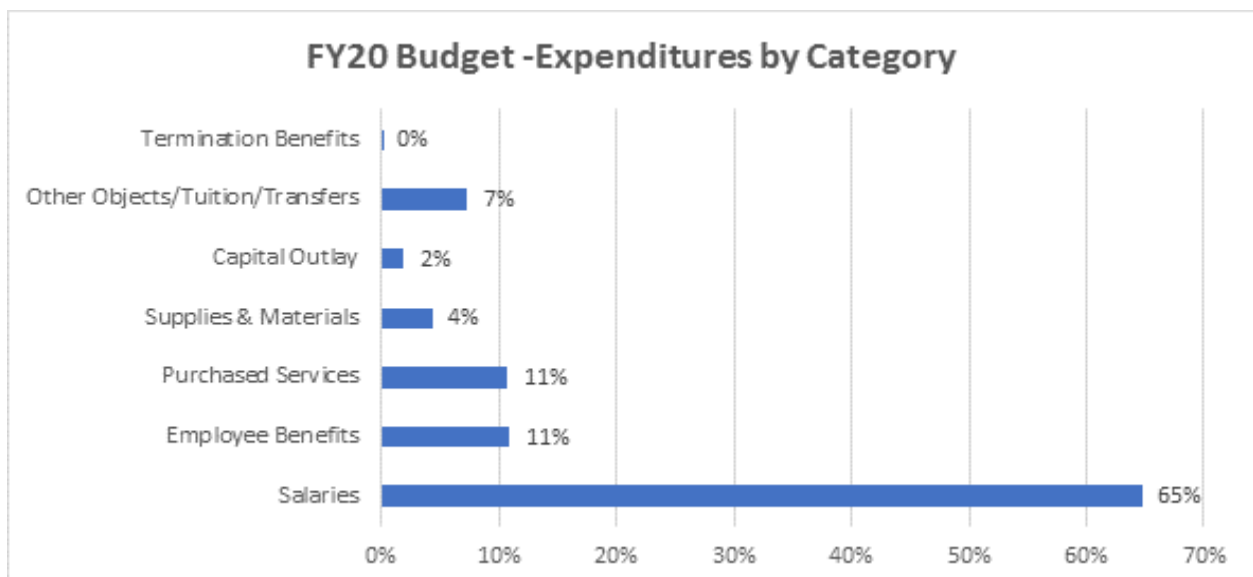
A school district's budget is its one-year operating plan to accomplish program related goals and strategic objectives during the fiscal year. It includes estimates of expenses and anticipated revenues. The Illinois School Code requires all school boards to budget revenues and expenses each year and 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 goals. 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 FY20 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 FY20 budget approximately 76 cents of each dollar will be spent on salaries and employee benefits.



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 2018-19	Unaudited Actuals 2018-19	Final Budget 2019-20	% Change Budget vs. Budget	% Change Budget vs. Actuals
Salaries	87,969,962	87,410,731	91,790,429	4%	5%
Employee Benefits	14,660,489	14,765,835	15,503,390	6%	5%
Purchased Services	14,110,102	13,857,812	15,538,015	10%	12%
Supplies & Materials	6,059,519	4,932,513	6,306,349	4%	28%
Capital Outlay	2,885,385	2,862,440	2,639,033	-9%	-8%
Other					
Objects/Tuition/Transfers	10,377,478	9,723,937	10,276,552	-1%	6%
Termination Benefits	74,218	82,440	84,501	14%	3%
Total Expenditures	136,137,153	133,635,708	142,138,269	4%	6%

Overall expenditures are projected to increase by four percent over the FY19 budget and six percent over the FY19 actual expenditures. This is primarily due to contractual salary increases, new positions added to the budget, higher student transportation expenditures, additional building repair and maintenance expenditures, as well one-time expenditures for textbooks, security cameras and software. The FY20 budget includes 18.75 new positions to address student enrollment and student needs as well strategic priorities and new initiatives. Of the additional positions, 13.25 FTEs were added due to student enrollment and needs, 4.5 FTEs to support District's priorities and 1 FTE to create efficiencies in the District's operations. 4.95 FTEs were budget neutral or funded with outside grants. The table below presents FY20 budgeted expenditures by fund.

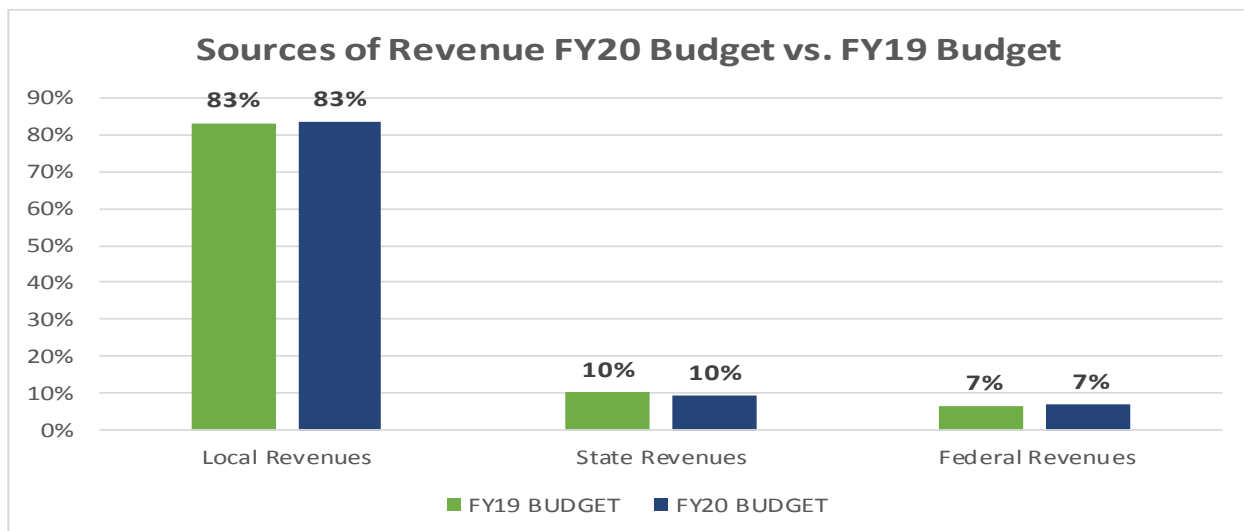
Fund Name	Adopted Budget 2018-19	Unaudited Actuals 2018-19	Final Budget 2019-20	% Change Budget vs. Budget	% Change Budget vs. Actuals
Education	107,714,295	106,125,060	112,662,817	5%	6%
Buildings and Grounds	9,442,151	8,935,471	9,714,355	3%	9%
Special Education	3,142,472	2,551,081	2,831,700	-10%	11%
Debt Service	5,706,671	5,704,211	6,133,775	7%	8%
Transportation	4,430,869	4,707,659	4,613,074	4%	-2%
IMRF/Social Security	4,164,974	4,053,338	4,284,029	3%	6%
Capital Building Projects	433,746	500,814	439,858	1%	-12%
Technology Fund	-	84,629	-	0%	-100%
Tort Liability	976,975	866,447	1,333,662	37%	54%
Life Safety	125,000	106,999	125,000	0%	17%
Total Expenditures	136,137,153	133,635,709	142,138,269	4%	6%

The largest increases from the last year's budget are noted in Debt Service, Transportation and Tort Liability funds. Increases in student transportation, especially in taxi cab transportation are responsible for the four percent increase in the Transportation Fund. The District hopes to

decrease the cost taxi cabs by implementing ZUM transportation. Debt Service expenditures reflect the payment schedule of principal and interest, while the additional expenditures for building security, including security cameras for the Middle Schools are responsible for 37 percent increase in the Tort Fund expenditures.

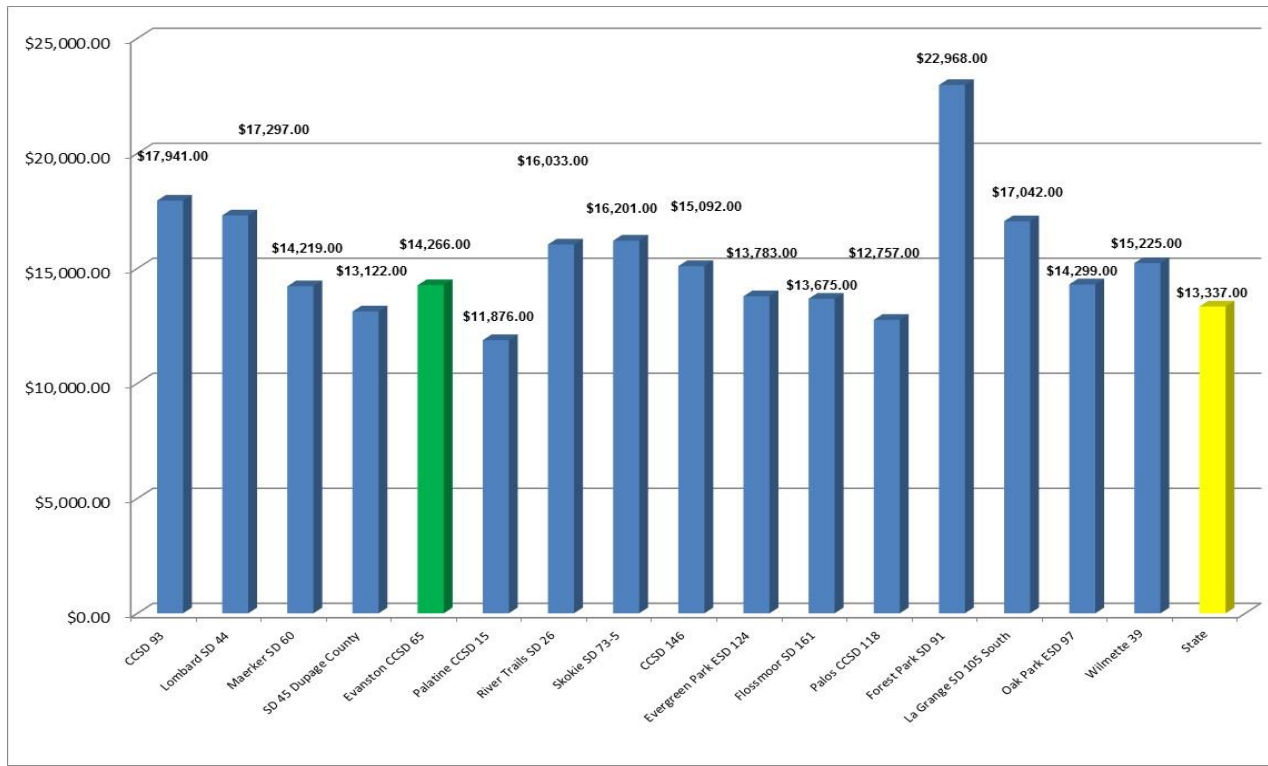
District's Resources

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 FY20 Property Taxes will be limited to the 2.1 percent CPI factor. Other Local Revenues, which account for four percent of revenues, include investment income, student and childcare fees, lunch sales and other miscellaneous revenues. State revenues are derived from two sources: Evidence Based Funding, 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 FY19 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 FY18 actual costs, was \$14,266. The chart shown on the next page compares the District's average cost to similar districts and the state of Illinois. Once the FY19 costs are available, the budget information will be adjusted. The FY19 costs, which will be reported in the fall of 2020, are projected to increase slightly.



District's Overall Financial Situation

For the first time in decades, the District's cash reserves have increased and have reached the level of 30 percent due to an intentional conservation of referendum resources, which will be used to offset future deficits. The District will continue to save and preserve referendum reserves for this purpose.

All assumptions affecting FY20 operating revenues and expenditures are discussed in the Financial Section of the report. An updated financial forecast, including referendum reserves for FY20-FY25, 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.

D65 Priority Overview

OUR PRIORITIES

Focusing on Cognitive Rigor and Restorative Practices

1

Ensure access to grade-level, Common Core State Standards aligned assignments for Tier 1 instruction that are rigorous and improve learning for Black and LatinX students.

Lead system-wide professional learning and implementation support of cognitively rigorous and culturally responsive instructional practices.

2

3

Lead system-wide professional learning and implementation support of restorative practices to create environments that are intellectually and socially safe for learning.

Ask students and families directly about their goals and school experiences to inform ongoing strategy development and adjust as appropriate.

4

5

Create structures and processes to support consistent and effective two-way communication with staff about district-level decisions and actions.

Foster a culture of collaboration and trust that authentically engages staff to increase student achievement for Black and LatinX students.

6

7

Engage in long-term financial planning to ensure we have the necessary funding for our priorities on the instructional core.

2019-2020 SCHOOL YEAR

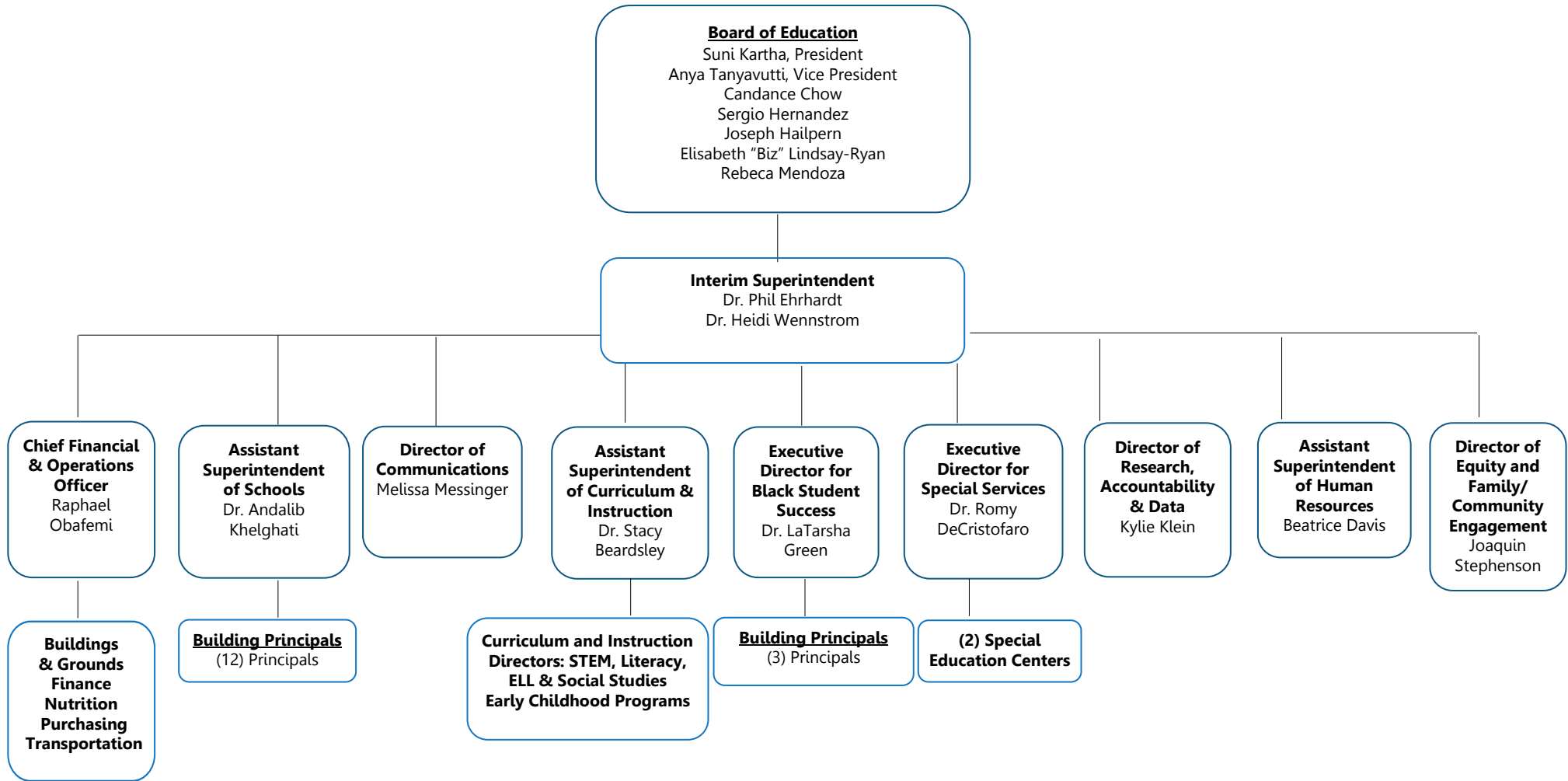
 EVANSTON/SKOKIE SCHOOL DISTRICT 65



Evanston/Skokie CC School District 65

District Organizational Chart

Every Child, Every Day, Whatever it Takes



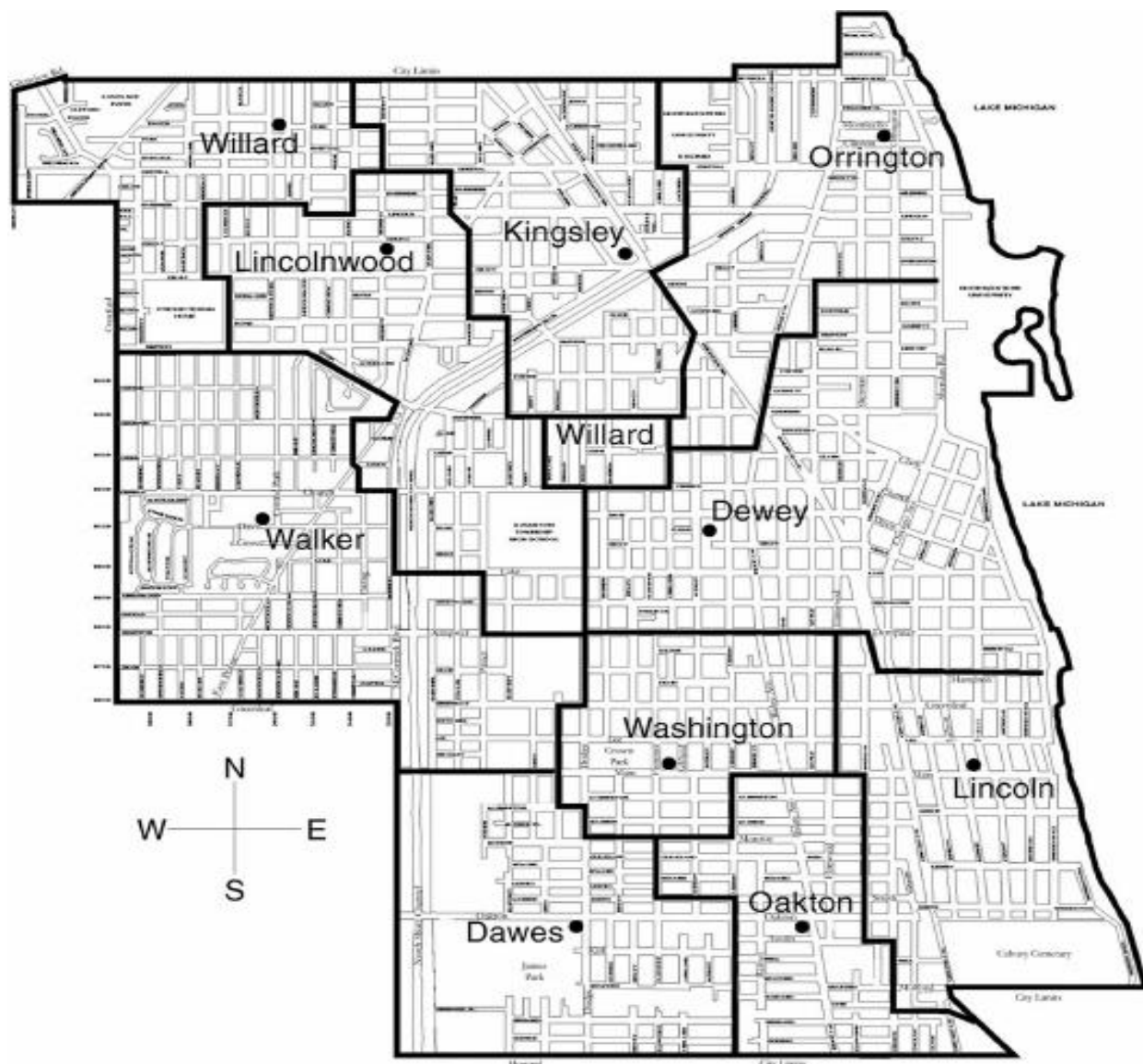
Evanston/Skokie CC School District 65

1500 McDaniel Avenue • Evanston, Illinois 60201

(847) 859-8000 www.district65.net

D65 Attendance Area and Schools

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



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

EVANSTON/SKOKIE SCHOOL DISTRICT 65

School Directory

Situated on the shores of Lake Michigan and just north of Chicago, Evanston/Skokie School District 65 is a preK through 8th 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. 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.

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



Dawes Elementary *Grades K-5*

Principal: Marlene Aponte

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

440 Dodge Avenue · Evanston, Illinois 60202
p (847) 905-3400 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



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

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

Grades K-8 (magnet school)

Principal: Dr. Jeff Brown

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



Haven Middle School

Grades 6-8

Principal: Kathleen Roberson

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

2417 Prairie Avenue · Evanston, Illinois 60201
p (847) 859-8200 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



Lincolnwood Elementary

Grades K-5

Principal: Max Weinberg

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



Park School

Ages three through 22 years

Principal: Jillian Anderson

828 Main Street · Evanston, Illinois 60202
p (847) 424-2300 district65.net/park



Walker Elementary

Grades K-5

Principal: TBD

Programs: **E**

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



Washington Elementary

Grades K-5

Principal: Katharine Ellison

Programs: **T**

914 Ashland Avenue · Evanston, Illinois 60202
p (847) 905-4900 district65.net/washington



Nichols Middle School

Grades 6-8

Principal: Adrian Harries

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

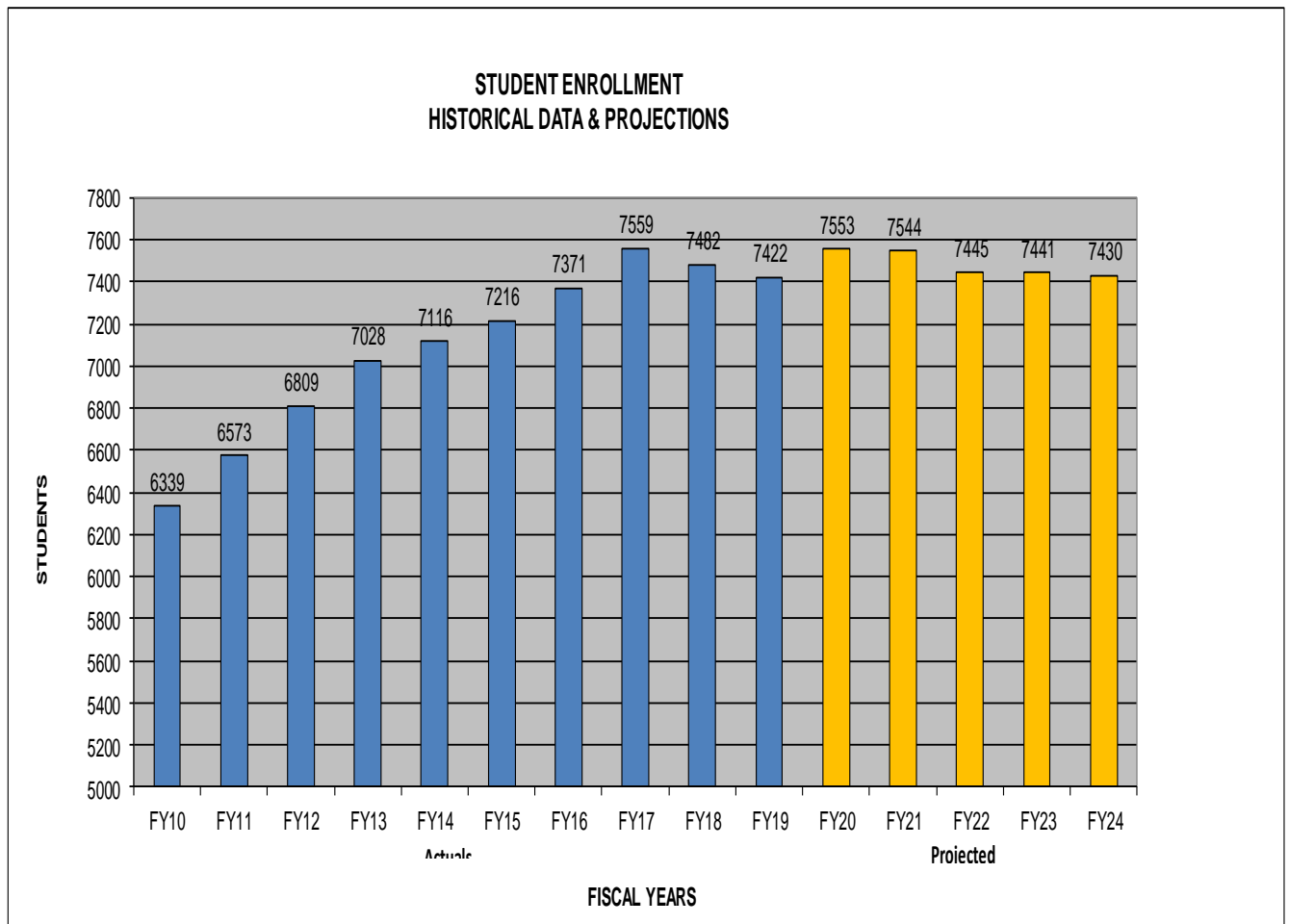
For more information about schools and programming,
please visit district65.net.

Student Enrollment & Demographics

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

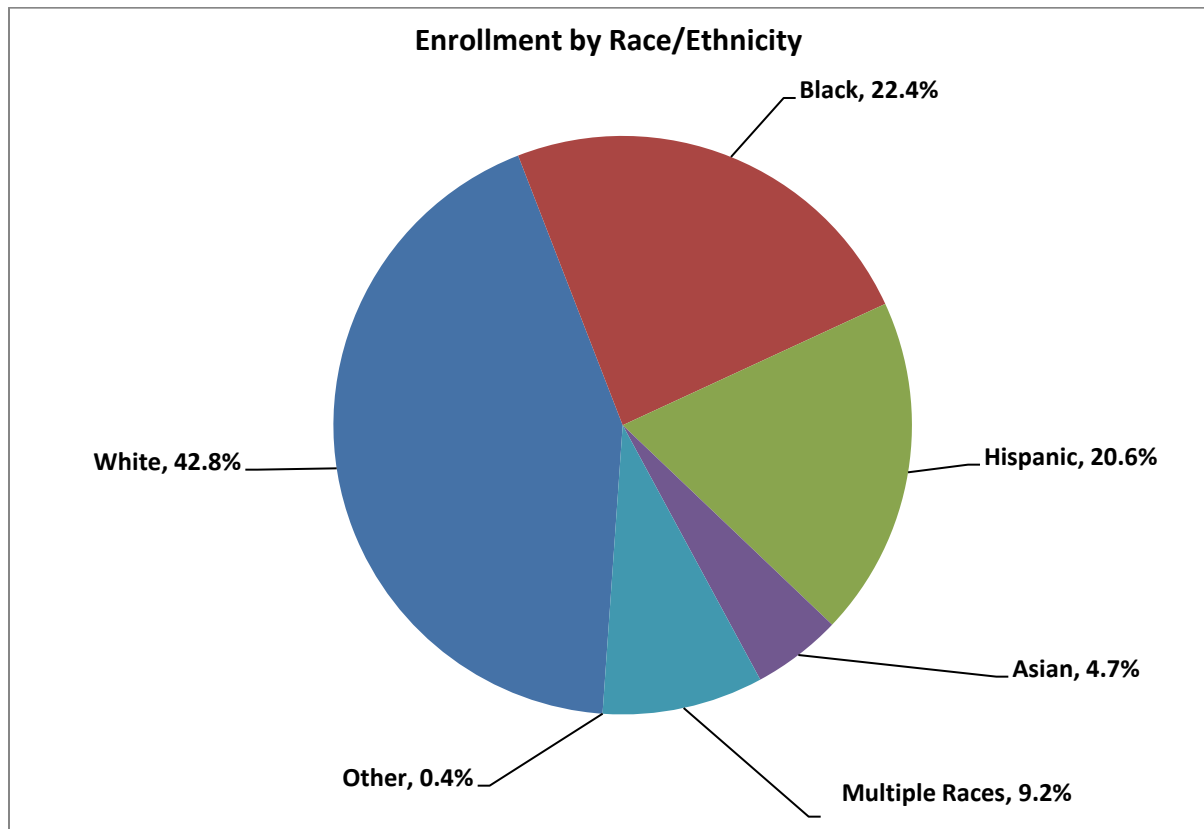
Student Enrollment

In FY20, the District is projected to serve 7,553 students, which reflects an increase of 131 students from FY19. This flat enrollment is expected to continue in the future. During the last ten years, the District's enrollment has increased by 1,083 students or 17 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 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 FY19, 14 percent of District 65 students were identified as students with disabilities. The District will continue to provide early interventions before referring students for Special Education.

Low Income Students

The number of low income students has been declining since FY12. Currently, 36 percent of the District's students are eligible for free or reduced-price lunches as compared to 41 percent in FY12.

Student Achievement

Due to changes in annual data reporting structures, we have not included data on academic progress toward board goals in this document. As we realign and reorganize our reporting to our priority areas, we will assess how to include information on our progress towards board and district goals and we will report it in the future.

Evanston/Skokie School District 65

FY20 Budget Calendar

Date	Activity	Venue	Responsibility
December 17, 2018	Adoption of FY20 Budget Calendar by the Board of Education	Board Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Business Manager
February 11, 2019	Financial Projections FY20–FY25 and Capital Projects Projections FY20-FY25	Board Finance Committee Meeting	Chief Financial and Operations Officer/ Business Manager
February 2019	FY20 Budget building process begins	Business Office Task	Business Manager/ Program Directors
February 2019	Estimated Student Enrollment FY20	Information Services	Director of Research, Accountability and Data
March - April 2019	Meetings with Program Directors re ZBB FY20 Budgets	Business Office Task	Program Directors /Business Manager
March 30, 2019	Cut-off date for FY19 non-grant Purchase Orders	Business Office Task	Purchasing Agent
April 2019	Meeting with Park School Principal re FY20 Budget	Business Office Task	Park School Principal /Business Manager
April 2019	Review of Staffing Allocations (Priority Budgeting)	Human Resources / C&I/Business Office Task	Asst. Supt for HR/ Assistant Superintendent of Schools/Chief Financial and Operations Officer/ Business Manager
April 8, 2019	Review FY20 budget process to-date	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
May 2019	Finalization of staff needs and cost estimates for FY20	Business Office & Executive Cabinet Task	Superintendent / Chief Financial and Operations Officer/Business Manager
June 6, 2019	Presentation of Park School draft budget for FY20 to Park School Budget Committee	Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager /Park School Principal
June 2019	Finalization of head-count estimate for FY20	Administration Task	Asst. Supt for HR / Assistant Superintendent of Schools/Chief Financial and Operations Officer/Business Manager
June 3, 2019	Review of unaudited actual expenditures /revenues FY19 and Draft FY20 Budget	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 12, 2019	Presentation of District 65 and Joint Agreement FY20 Tentative Budgets	Board Finance Committee Meeting	Interim Superintendent / Chief Financial and Operations Officer/Business Manager
August 22, 2019	Publication of Notice of Public Hearing for the Tentative FY20 Budgets	Business Office Task	Business Office & Compliance Manager
September 23, 2019	Public Hearing and Adoption of FY20 Budgets	Board of Education Meeting	Interim Superintendents / Chief Financial and Operations Officer /Business Manager
By October 23, 2019	Filing of FY20 Budget	Business Office Task	Interim Superintendents/ Chief Financial and Operations Officer /Business Manager, Business Office & Compliance Manager

FINANCIAL SECTION



Financial Section – FY20 Budget Snap-Shot

A summary chart of key budget assumptions for the FY20 budget is presented below:

Category of Assumption	Description of Assumption
Balance Sheet	
Operating Fund Balance	\$50.2 million estimated operating fund balance as of 6/30/19; 39% solvency ratio (recommended solvency ratio is 25-40%)
Bond Rating-Current	Aa2
Balanced Budget Status	Balanced budget projected for FY20 (school year 2019-2020)
Enrollment	
Current Enrollment	Increase of 131 students in FY20 to 7,553
ELL Enrollment	14%
Revenues	
CPI Factor	2.1% (2017) affecting 2018 levy and FY20 budget
Referendum Funds	\$14.5 mil included in the FY20 budget and subsequent years
CPPRT	Increasing 10 percent in FY20
Other Local Revenues	5% Increase in Investment Income due to strong interest rates
Evidence Based Formula	Stable amount in FY20 and beyond
State Categorical	5% decrease due to decreasing Orphanage funding
Federal Revenues	8% decrease in Federal Aid from the FY19 actuals: FY19 actuals included additional Headstart funding
Expenditures	
Salaries	The overall cost of salaries is projected to increase by approximately 5%, from the FY19 actuals, due to enrollment and student needs as well as contractual obligations
Benefits	Overall benefits are projected to increase by 5%. Medical insurance premiums will increase by 4%
Staffing Level	A net increase of 1% due to enrollment and student needs
Non-personnel Expenditures	Increase in non-personnel expenditures of \$3.1 million, due to planned additional allocation for instructional textbooks, library books, security services and cameras, student data software and repair and maintenance building expenditures
Operating Funds Totals	
Operating Revenues	\$140.9 million
Operating Expenditures	\$135.4 million
All Funds Totals	
All Funds Revenues	\$146.0 million
All Funds Expenditures	\$142.1 million
Financial Projections	
Future Budgets	Balanced annual budgets are projected through FY22. FY23-FY25 budgets will be balanced with referendum reserves. Deficit budgets are projected to begin in FY23
ISBE Financial Rating	Financial Recognition (FY18), the best category of financial rating

Financial Section – FY20 Operating & All Funds

The tables below illustrate a summary of the FY20 Operating Funds Budget and FY20 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 2019-20 budget.

Operating Funds: FY19 Budget, FY19 Unaudited Actuals and FY20 Final Budget

REVENUES	FY19 BUDGET	FY19 ACTUALS	VARIANCE	FY20 BUDGET	\$ CHANGE VS. FY19 ACTUALS	% CHANGE VS. FY19 ACTUALS	\$ CHANGE VS. FY19 BUDGET	% CHANGE VS. FY19 BUDGET
Property Taxes	\$104,227,067	\$103,732,707	(494,360)	\$109,833,313	6,100,606	6%	5,606,247	5%
Corp. Prop. Replacement Tax	\$2,076,261	\$2,041,940	(34,321)	\$2,246,134	204,194	10%	169,873	8%
Other Local Revenues	\$4,914,263	\$4,919,976	5,713	\$5,275,243	355,267	7%	360,980	7%
Flow Through Revenues	\$300,000	\$0	(300,000)	\$300,000	300,000	0%	-	0%
Evidence Based Funding (State)	\$7,871,699	\$7,889,975	18,276	\$7,885,820	(4,155)	0%	14,121	0%
State Aid Categorical	\$5,934,921	\$5,914,609	(20,312)	\$5,612,630	(301,979)	-5%	(322,291)	-5%
Federal Aid	\$8,907,042	\$10,682,045	1,775,003	\$9,775,968	(906,077)	-8%	868,926	10%
Total	\$134,231,253	\$135,181,252	950,000	\$140,929,108	\$5,747,856	4%	6,697,856	5%
EXPENDITURES	FY19 BUDGET	FY19 ACTUALS	VARIANCE	FY20 BUDGET	\$ CHANGE VS. FY19 ACTUALS	% CHANGE VS. FY19 ACTUALS	\$ CHANGE VS. FY19 BUDGET	% CHANGE VS. FY19 BUDGET
Salaries	\$87,842,949	\$87,296,183	546,766	\$91,637,576	\$4,341,393	5%	3,794,627	4%
Benefits	\$14,653,754	\$14,759,101	(105,347)	\$15,496,385	\$737,284	5%	842,631	6%
Purchased Services	\$13,953,102	\$13,627,472	325,630	\$15,391,015	\$1,763,543	13%	1,437,913	10%
Supplies	\$5,989,519	\$4,844,376	1,145,143	\$6,236,349	\$1,391,973	29%	246,830	4%
Capital Outlay	\$2,675,385	\$2,599,217	76,168	\$2,439,033	-\$160,184	-6%	(236,352)	-9%
Other Objects/Tuition/Transfers	\$4,682,807	\$4,030,267	652,540	\$4,154,777	\$124,510	3%	(528,030)	-11%
Termination Benefits	\$74,219	\$82,440	(8,221)	\$84,501	\$2,061	3%	10,282	14%
Total	\$129,871,735	\$127,239,056	\$2,632,679	\$135,439,636	\$8,200,580	6%	\$5,567,901	4%
REVENUES-EXPENDITURES	\$4,359,518	\$7,942,196	\$3,582,679	\$5,489,472	(2,452,724)		\$1,129,955	
FUND BALANCE-BEG. OF YEAR	\$42,229,296	\$42,229,296		\$50,171,492				
FUND BALANCE-END OF YEAR	\$46,588,814	\$50,171,492		\$55,660,964	* Reserves to cover future deficits			

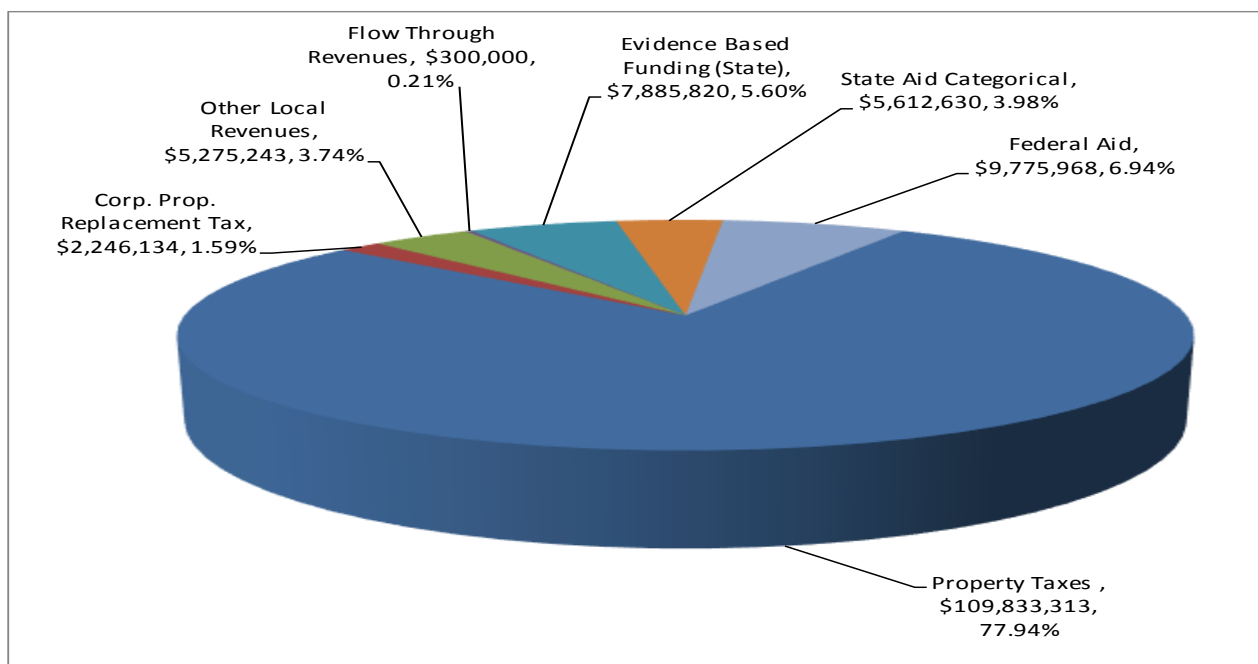
All Funds: FY19 Budget, FY19 Unaudited Actuals and FY20 Final Budget

REVENUES	FY19 BUDGET	FY19 ACTUALS	VARIANCE	FY20 BUDGET	\$ CHANGE VS. FY19 ACTUALS	% CHANGE VS. FY19 ACTUALS	\$ CHANGE VS. FY19 BUDGET	% CHANGE VS. FY19 BUDGET
Property Taxes	\$109,617,764	\$110,207,055	589,292	\$114,676,119	4,469,064	4%	\$5,058,356	5%
Corp. Prop. Replacement Tax	\$2,076,261	\$2,041,940	(34,321)	\$2,246,134	204,194	10%	\$169,873	8%
Other Local Revenues	\$5,026,707	\$5,099,925	73,218	\$5,454,189	354,264	7%	427,482.0	9%
Flow Through Revenues	\$300,000	\$0	(300,000)	\$300,000	300,000	0%	-	0%
Evidence Based Funding (State)	\$7,871,699	\$7,889,975	18,276	\$7,885,820	(4,155)	0%	14,121.0	0%
State Aid Categorical	\$5,934,921	\$5,914,609	(20,312)	\$5,612,630	(301,979)	-5%	(322,291.0)	-5%
Federal Aid	\$8,907,042	\$10,682,045	1,775,003	\$9,775,968	(906,077)	-8%	\$868,926	10%
Total	\$139,734,394	\$141,835,549	2,101,156	\$145,950,860	\$4,115,311	3%	\$6,216,467	4%
EXPENDITURES	FY19 BUDGET	FY19 ACTUALS	VARIANCE	FY20 BUDGET	\$ CHANGE VS. FY19 ACTUALS	% CHANGE VS. FY19 ACTUALS	\$ CHANGE VS. FY19 BUDGET	% CHANGE VS. FY19 BUDGET
Salaries	\$87,969,961	\$87,410,731	559,230	\$91,790,429	\$4,379,698	5%	3,820,469	4%
Benefits	\$14,660,489	\$14,765,835	(105,346)	\$15,503,390	737,555	5%	842,901	6%
Purchased Services	\$14,110,102	\$13,857,812	252,290	\$15,538,015	1,680,203	12%	1,427,913	10%
Supplies	\$6,059,519	\$4,932,513	1,127,006	\$6,306,349	1,373,836	28%	246,830	4%
Capital Outlay	\$2,885,385	\$2,862,440	22,945	\$2,639,033	(223,407)	-8%	(246,352)	-9%
Other Objects/Tuition/Transfers	\$10,377,478	\$9,723,937	653,541	\$10,276,552	552,615	6%	(100,926)	-1%
Termination Benefits	\$74,219	\$82,440	(8,221)	\$84,501	2,061	3%	10,282	14%
Total	\$136,137,152	\$133,635,708	2,501,444	\$142,138,269	\$8,502,561	6%	\$6,001,117	4%
REVENUES-EXPENDITURES	3,597,241	8,199,841	4,602,600	\$3,812,591	(4,387,250)		\$215,350	
FUND BALANCE-BEG. OF YEAR	\$47,435,638	\$47,435,638		\$55,635,479				
FUND BALANCE-END OF YEAR	\$51,032,879	\$55,635,479		\$59,448,070	* Reserves to cover future deficits			

Financial Section – FY20 Revenues

Assumptions – Operating Revenues

The following assumptions were used to estimate the operating revenues in FY20 Final Budget. The operating revenues in FY20 are expected to increase by \$5.7 million or four percent from the FY19 unaudited actual revenues and five percent from the FY19 budget. 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 2017 was 2.1 percent**, which was used to calculate the 2018 tax levy to be received in the 2018-19 and 2019-20 fiscal years. The **CPI factor for 2018**, was **1.9 percent**, and it will be used to calculate the 2019 tax levy, scheduled to be received in 2019-20 and 2020-21 fiscal years. The District assumes a **1.5 percent** CPI factor for future levies. The budget assumes modest new property growth and the expiration of the Washington National TIF, which should result in \$64.4 million of new property to be added to the District’s Equalized Assessed Valuation (EAV) in FY20. Property tax refunds are reflected in the budget. Total property taxes will be equal to \$109.8 million in FY20.

Corporate Personal Property Replacement Tax (CPPRT) – The amount of CPPRT revenues is projected to increase by 10 percent in FY20. 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 \$2.2 million.

Other Local Revenue – Other Local Revenue consists of interest income, tuition revenue, lunch sales revenue, childcare fees, student fees, building permit revenue and other miscellaneous revenues. Other Local Revenues are projected to increase by approximately seven percent in fiscal year 2019-20, primarily due to higher interest income. The total amount of *Other Local Revenues* will equal approximately \$5.3 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. Since District 65 is a tier 4 district, which is the highest category in terms of the District’s local wealth, the chances of receiving any of the state’s “new” funding, will be minimal at best. Evidence Based Formula includes funding previously received from General State Aid, Poverty Grant and certain categoricals: Special Education Personnel, Funding for Children Requiring Special Education Services and Bilingual, previously included in the State Aid Categorical. As long as the District’s student enrollment remains stable, the District’s funding should remain stable. Total amount of EBF included in the District 65 budget is equal to \$7.9 million. A portion of EBF funding is allocated to Park School.

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 FY20 budget includes four payments for 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 total amount of Federal Aid is estimated to be \$9.8 million.

Overall, operating revenues are projected to increase by four percent over the 2018-19 actuals and five percent over the 2018-19 budget. The increase is primarily due to the Washington TIF revenues, which are included in the property tax category.

Non-operating Revenues

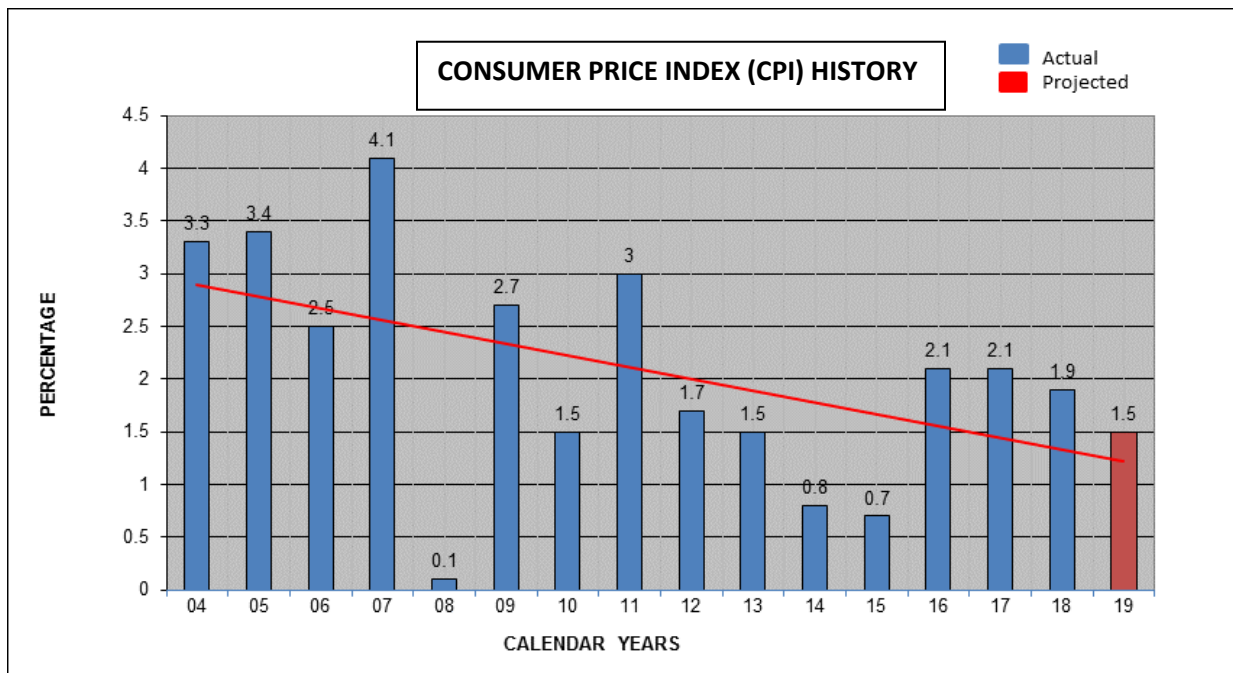
Non-operating revenues, approximately \$5 million, include the Debt Service and Life Safety fund property taxes. Property taxes are levied in the Debt Service fund to pay the accrued interest and principal on bonds sold by the District between 2009 and 2016.

Property Taxes and CPI Factor

District 65, similar to all its neighboring school districts relies heavily on property taxes, which account for 78 percent of all operating revenues. The annual growth in property taxes depends on four factors:

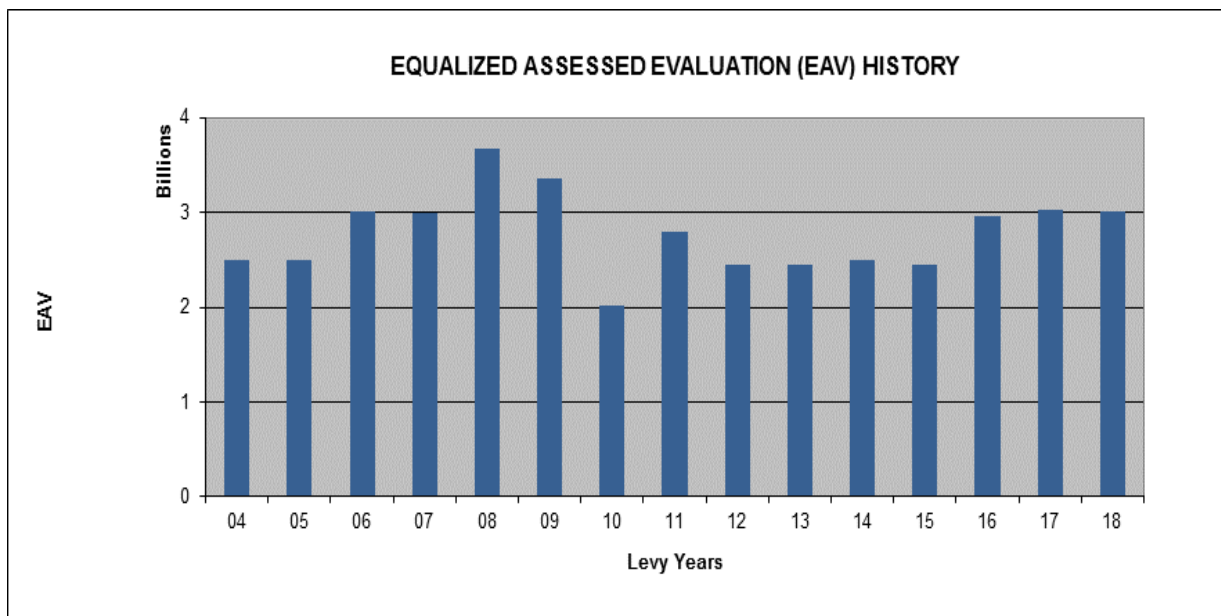
1. The CPI factor, which limits the growth of the prior year levy amount of property taxes to its value or five percent, whichever is less,
2. The amount of New Property (including new construction and TIFs), which is exempt from the Property Tax Extension Limitation Law (PTELL) in the first year it 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 has contributed 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.



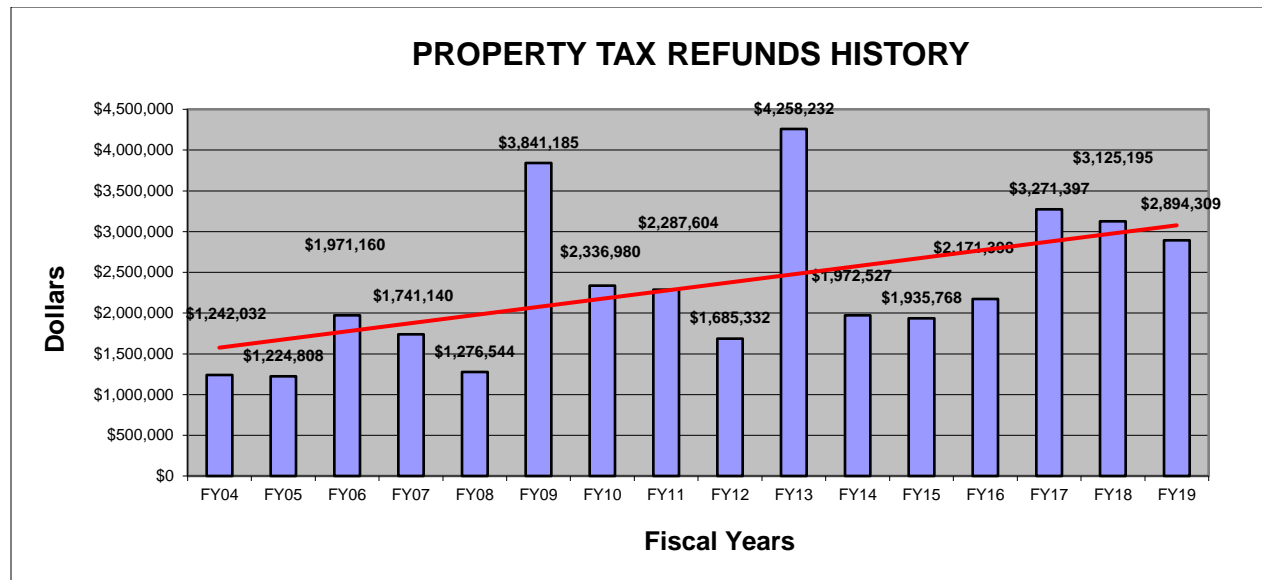
New Property and Equalized Assessed Valuation (EAV)

The 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 the new property in the budget includes the regular amount of \$7.5 million and the Washington National TIF estimated at \$64.4 million value. 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 home-owners and businesses. Evanston has a strong economy, resilient to economic depression with a vibrant commercial and residential base. The collection rate is approximately 98.5 percent and has never been less than 97 percent.

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 valued by more than \$100,000 trigger a formal notification from the property Tax Appeal Board 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

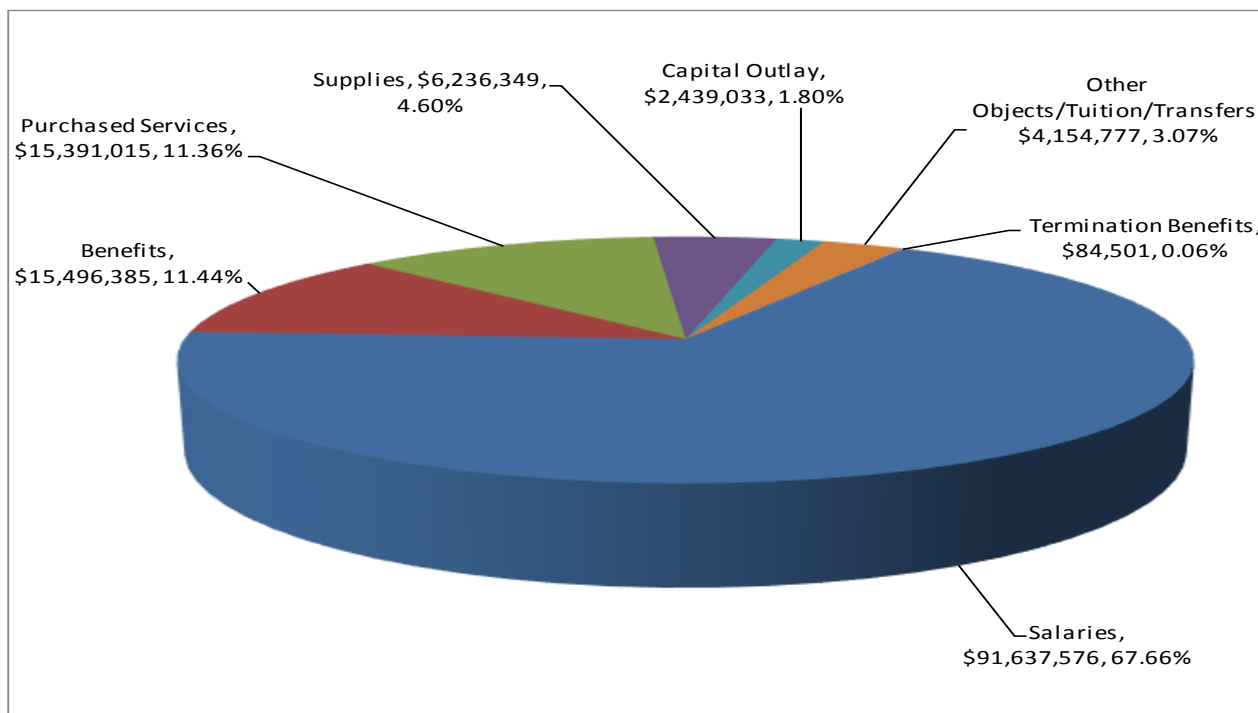
Evidence Based Funding (EBF) and State Aid Categorical account for 10 percent of the District's operating revenues; four percent comes from the Evidence Based Funding, while the rest comes from other state sources and grants. Evidence Based Funding, which includes General State Aid and certain categoricals, including Bilingual and Special Education programs, restructures the way state funds education. Under the new formula, instead of funding all students the same amount of money, students are funded based on amounts of financial resources required to fund their education adequately. Unless changes in student enrollment are projected, the amount of Evidence Based Funding should remain unchanged. Since District 65 is considered a tier 4 district, it chances for receiving "new funding" are very small.

Despite changes in the state funding formula, other threats affecting future state funding still exist: The Property Tax Freeze and the Pension Cost Shift legislation. Since neither was part of the 2019 state budget, the Pension Cost Shift was removed from the 2019-20 Final Budget but kept in the long-term financial projections. The District will continue to monitor the Property Tax Freeze legislation and if a bill becomes law, it will be incorporated into financial projections. The District will continue to monitor changes to state legislation that may affect the District's financial position.

Financial Section- FY20 Expenditures by Category

Assumptions – Operating Expenditures

The following assumptions were used to estimate operating expenditures in the FY20 Final Budget. The operating expenditures in FY20 are expected to increase by \$8.2 million or six percent from the unaudited actual revenues in FY19 and \$5.6 million or four percent from the FY19 adopted budget. Assumptions for all expenditure categories are explained below.



Salaries – The salary expenditures reflect the latest employee salary agreements: District Educators’ Council and Evanston Teacher Assistant Association for FY20-FY24, Evanston Custodial Maintenance Association for FY17-FY21, District Educational Secretarial and Clerical Association for FY17-FY20, administrators, childcare and miscellaneous staff. The increase in the total cost of salaries in FY20 is approximately five percent and is due to contractual increases as well as 18.75 new positions included in the FY20 budget. The new positions in the FY20 budget are as follows:

- 2.3 Special Education teachers due to student IEP needs
- 1 FTE Elementary School teacher due to enrollment
- 2 Middle School teachers due to increased enrollment
- 1 ESL teacher due to increased enrollment
- 0.5 Psychologist due to student IEP needs
- 3 Assistant Principals for Special Services and Restorative Practices (1 FTE will be budget neutral)
- 1 Restorative Practices Coach
- 0.5 EvanSTEM Project Specialist (grant funded)

- 1 Maintenance Generalist due to needs (budget neutral)
- 3 Special Education Paraprofessional
- 1 Bilingual Paraprofessional
- 1 Early Childhood Paraprofessional due to enrollment (grant funded)
- 1.45 FTE Child Development Lead Teacher (grant funded)

Table 1: Changes in District 65 personnel in FTEs (by category)*				
Category	2018-19 Number of FTEs	2019-20 Number of FTEs	Net Change	% Net Change
Teachers	633.00	639.30	6.30	1%
Support Staff**	81.50	82.00	0.50	1%
Central Office Administrators	22.00	22.00	0.00	0%
Custodians	50.00	50.00	0.00	0%
Principals	15.00	15.00	0.00	0%
Social Workers	34.70	34.70	0.00	0%
Special Education Teacher Assistants	124.00	127.00	3.00	2%
Speech Therapists	20.10	20.10	0.00	0%
Instructional Coaches	20.00	21.00	1.00	5%
Librarians	15.00	15.00	0.00	0%
Psychologists	12.00	12.50	0.50	4%
School-Age Childcare Staff	25.00	25.00	0.00	0%
Assistant Principals/SpEd Assistant Principals	13.00	16.00	3.00	23%
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	8.00	0.00	0%
Teacher Assistants (General and Bilingual)	18.00	19.00	1.00	6%
Maintenance Staff	8.00	9.00	1.00	13%
Headstart Support Staff	12.00	12.00	0.00	0%
Health Aides	15.00	15.00	0.00	0%
Family Center Staff	21.00	23.45	2.45	12%
Buildings and Grounds Supervisors	2.00	2.00	0.00	0%
Nurses/Vision	4.00	4.00	0.00	0%
Totals	1207.30	1226.05	18.75	2%
* 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 were 14 certified retirements in 2019-20 but due to retirement incentives full savings will be realized in 2019-20 and beyond. The total cost of salaries is projected to be \$91.6 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 four percent in 2019-20. The total cost of benefits will be approximately \$15.5 million.

Purchased Services – Purchased Services are projected to increase by 13 percent in fiscal year 2019-20 primarily due to higher facility repair and maintenance costs, building security costs and transportation costs, particularly the cost of taxi cabs used for special education/behavioral issues. The increase in the Buildings and Grounds purchased services reflects scheduled repairs and maintenance to univents, circuit breakers, walks and drives district wide, as well as the cost of security cameras. Purchased Services include one-time unspent grant carry over expenditures from prior fiscal year. The total cost of purchased services is estimated at \$15.4 million.

Supplies – Expenditures for supplies in fiscal year 2019-20 are projected to increase by 29 percent over fiscal year 2018-19 actuals and increase by four percent from the 2018-19 budget. The budget includes an allocation of \$426,000 for the new science textbook adoption and pilot programs, \$125,000 for EM4 math materials as well as a \$100,000 allocation for classroom libraries. It also includes a \$200,000 allocation for the new student data management system. The budget includes unspent one-time grant carry over expenditures from prior fiscal year. The District has been planning to replace its current student system, SISK12, for several years. The total cost of supplies will be approximately \$6.2 million.

Capital Outlay – Capital expenditures are projected to decrease by six percent in fiscal year 2019-20 to \$2.4 million. The 2019-20 budget includes unspent capital building funds to be used to pay for 2019 projects as well as the “regular” annual allocation of \$1,025,000. In fiscal year 2019-20, the following capital building projects are scheduled: secure entrances at Lincolnwood and Rhodes, as well as asbestos abatement at Lincolnwood, Rhodes, King Arts, Orrington, Willard and Washington.

Other Objects/Special Education Tuition – This category includes the net cost of Park School and Special Education tuition. While the overall category is projected to increase by three percent over the 2018-19 actuals, the cost of Park School is projected to decrease by 15 percent and Special Education tuition expenditures are projected to increase by 11 percent. The Park budget includes \$0.55 million of prior year tuition revenues which are scheduled to be received in 2019-20 reducing the net cost for Districts 202 and 65. The District is projected to spend approximately \$3 million for Special Education tuition and \$1.2 million for Park School in fiscal year 2019-20.

Termination Benefits – Termination Benefits include the cost of sick and vacation days paid to retired or terminated employees and are projected to cost the District \$84,501.

Overall operating expenditures are projected to increase by six percent over the fiscal year 2018-19 actuals and four percent over the 2018-19 budget.

Financial Threats

The State of Illinois continues to cast a financial shadow over every Illinois school district. While the District received some peace of mind with the new state budget, other financial threats did not go completely away. Pension Cost Shift and Property Tax Freeze, which if passed, will have negative impact on the District’s finances. Since the Property Tax Freeze proposed legislation continues to reappear at the state level, the District will continue to monitor the

legislation. In addition, the financial projections in FY21 and beyond include a contingency for Pension Cost Shift.

Non-Operating Budget

The fiscal year 2019-20 non-operating budget consists of three funds: Life Safety, Debt Service, and Capital Improvement. The Debt Service fund is used to pay interest and principal payments for the District's outstanding debt. The amount of debt (principal and interest) scheduled to be paid in 2019-20 will equal approximately \$6.1 million.

The Capital Improvements Fund budget includes bond proceeds sold in 2016 and cash balances. The District used the majority of the fund balance to reconfigure office space in the JEH building to create parent welcoming center and additional office spaces. In fiscal year 2019-20, the District will pay for miscellaneous building projects including replacements and repairs district wide. Due to poor drainage, the entrance to the JEH building will also be regraded and repaired.

The District has very few options available to fund its growing capital building needs. The \$1.025 million allocation in the operating budget, funded with referendum funds, is the primary source of that funding, but it is not nearly sufficient. The District has very limited borrowing options; the District's Debt Service Extension Base (DSEB) has been exhausted over time. In October of 2019, the District will refund a portion of series 2011A bond and issue new bonds to finance future capital building projects. A schedule of future capital projects and available funding options will be shared with the board in the spring of 2020.

Financial Section- Spending Aligned with Priorities

During the FY20, the District will continue to align its spending with the District's priorities. The District's budget priorities for 2019-20 will focus on:

- 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,
- 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 stability.

Strategic Plan Priorities

The FY20 budget includes both new expenditures and spending shifted to support the implementation of the District's priority items. These expenditures are listed below.

1. High Quality Teaching and Learning

- a. The District will purchase new science materials to support the science framework and science instruction in FY20 - **\$364,000.**
- b. The District will purchase science pilot support materials - **\$62,000.**
- c. The District will enhance school libraries by purchasing additional books and materials - **\$100,000.**
- d. The District will purchase additional EM4 math materials - **\$125,000** (annual replacement).
- e. The District will hire additional 2 Middle School teachers due to increased student enrollment - **\$120,000 plus benefits.**
- f. The District is committed to providing English Learners with high-quality instruction; one additional ESL teacher will be hired for FY20 due to increased student enrollment – **\$60,000 plus benefits.**
- g. Additional special education teachers (2.3 FTEs) will be hired due to student IEP needs - **\$138,000 plus benefits.**
- h. A temporary EvanSTEM project specialist will be hired in FY20. The position will be covered with grant funds - **\$48,000 plus benefits.**
- i. Three special education and one bilingual paraprofessionals will be hired due to enrollment and student IEP needs - **\$88,000 plus benefits.**
- j. The District will increase the principal mentoring budget by **\$55,000.**
- k. The District will purchase a new Student Data Management software – **\$200,000.**

1. The District will hire 2.45 FTEs Family Center employees, paraprofessional and Child Development Lead Teachers, which will be grant funded - **\$100,000 plus benefits.**
2. **Family and Community Engagement**
 - a. The District will continue to fund Beyond Diversity and SEED trainings - **\$100,000.**
 - b. The District will continue to strengthen implementation of restorative practices in schools. In FY20, three Assistant Principals for Special Services and Restorative Practices (one position will be budget neutral)- **\$360,000 plus benefits.**
 - c. Restorative Practices Coach will be hired - **\$80,000 plus benefits.**
3. **Thriving Workforce**
 - a. The District will continue its efforts to promote diverse recruitment by expanding and developing marketing materials, attendance at job fairs and networking.
4. **Safe and Supportive School Climate**
 - a. The District will continue to implement Social Emotional Learning (SEL) into the school day and new courses.
 - b. The District will strengthen implementation of restorative practices in schools.
5. **Financial Sustainability**
 - a. The District continues to review its expenditures for efficiencies. In FY20, the District will implement ZUM transportation and ESS substitute system, which should result in future operational and financial efficiencies.
 - b. The District will hire an additional maintenance generalist due to needs. This addition is budget neutral and should result in future budget savings.
 - c. The District will continue to make necessary capital improvements and develop a long term capital plan.
 - d. The District will track and monitor its referendum reserves to ensure the District stays deficit free through at least FY25.

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

Future Steps – Priority Based Budgeting Process

Despite the increase in operating revenues and the improved financial situation of the District, the problem of structural deficit, in which expenditures are increasing faster than the revenues, remains unchanged and affects almost all school districts in Illinois. 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. To understand the spending mechanisms even better, the District will provide the Board with per school and per category spending analysis to focus on what is driving the spending. Site spending analyses will be presented to the Board in September.

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 December 2015, the federal government enacted the Every Student Succeeds Act (ESSA). Within this legislation, State Education Agencies are required to report “the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.”

Starting with FY19, Illinois school districts will be required to report their expenditures by building. 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 administration hopes the site-based expenditure report, in addition to helping understand 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.

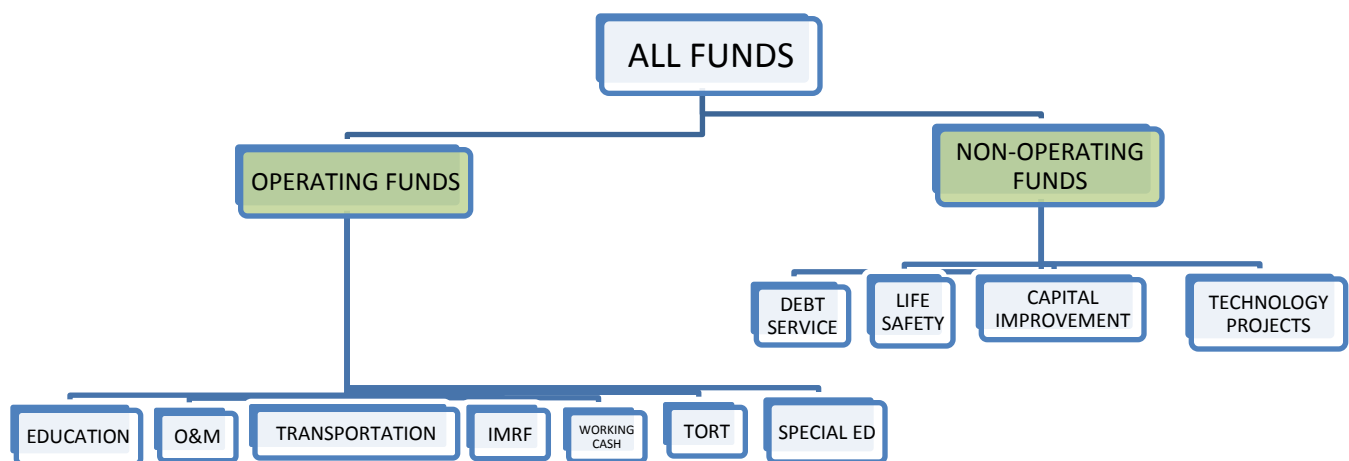
Financial Section – Expenditures by Fund

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

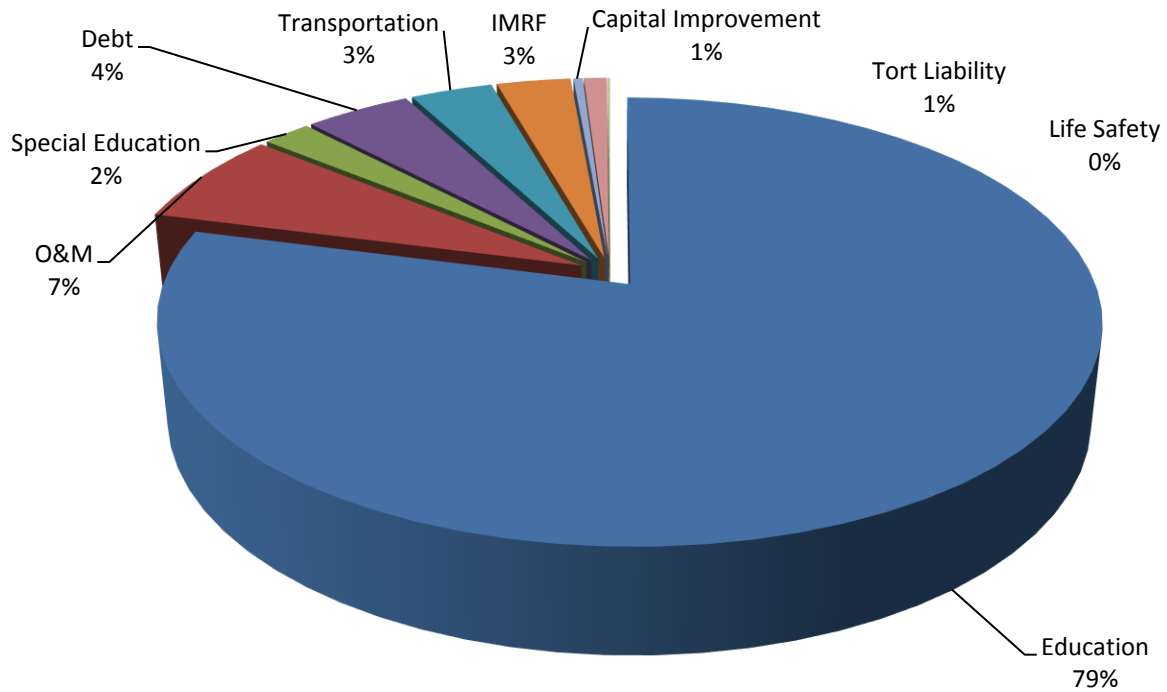
The fund is used to pay for capital projects with bond proceeds. The fund balance includes bond proceeds from FY16 and cash balances.

Technology Projects Fund

There are no expenditures scheduled to be paid from the Technology fund in FY20.

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

FY20 FINAL BUDGET EXPENDITURES BY FUND



The Budget Revenues and Expenditures Fund Summaries, included in the Financial Reports section, illustrate revenues and expenditure information for the FY19 budget, FY19 unaudited actuals and the proposed FY20 budgets for All Funds, Operating Funds, as well as individual funds.

Financial Section – Expenditures by Function

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

Categories used by school districts in Illinois include:

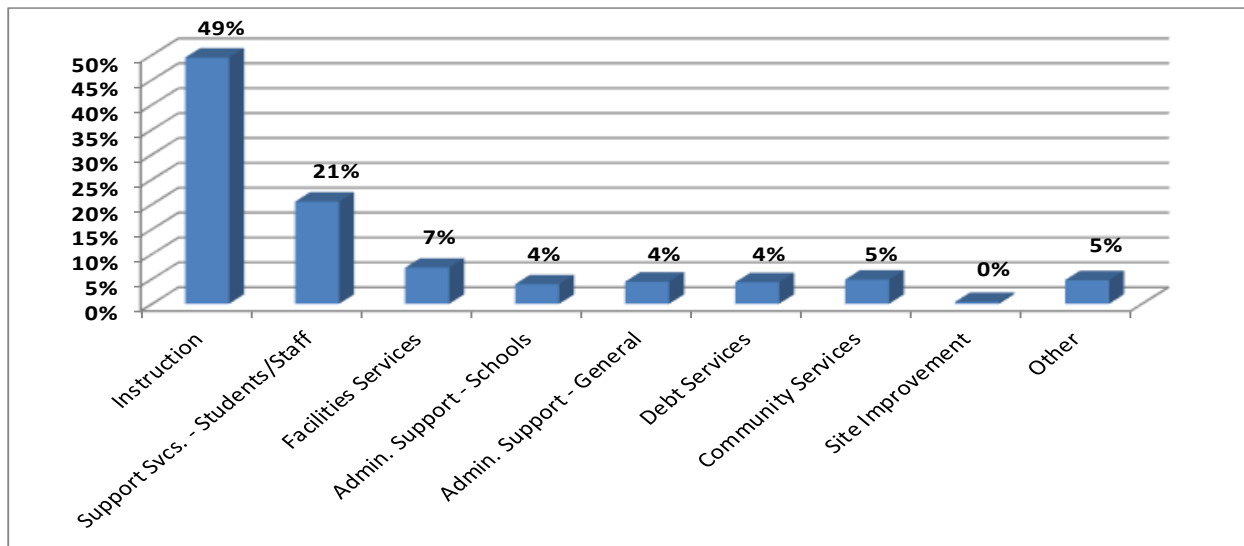
- **Instruction** (includes general K-8 instruction, special education, bilingual education and remedial education),
- **Support Services – Students/Staff** (includes social work, psychological and speech services; food and transportation services; staff development, curriculum improvement, data processing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

The table below presents the FY20 Budget by function.

FY20 EXPENDITURES BY FUNCTION

FUNCTION GROUP	FY19 BUDGET	%	FY19 ACTUALS	%	FY20 BUDGET	%
Instruction	67,883,682	50%	67,573,658	51%	70,325,518	49%
Support Svcs. - Students/Staff	27,122,913	20%	27,065,083	20%	29,187,157	21%
Facilities Services	10,010,665	7%	9,521,210	7%	10,317,732	7%
Admin. Support - Schools	5,445,070	4%	5,476,593	4%	5,600,979	4%
Admin. Support - General	6,043,376	4%	5,646,256	4%	6,321,281	4%
Debt Services	5,706,671	4%	5,704,211	4%	6,133,775	4%
Community Services	6,775,471	5%	6,239,303	5%	6,929,157	5%
Site Improvement	580,824	0%	607,813	0%	564,858	0%
Other	6,568,479	5%	5,801,584	4%	6,757,813	5%
ALL FUNCTIONS	136,137,152	100%	133,635,709	100%	142,138,269	100%

The bar graph on the next page shows that almost half of the school budget is devoted to instruction. Student Support Services, which directly support students, accounts for 21 percent of the budget and includes food, transportation services, social work, psychological and speech, technology and staff development.



Facilities Services, which includes the cost of maintaining and cleaning the District's buildings and grounds, accounts for seven percent and Debt Services accounts for four percent of the District's budget.

Administrative Support at school sites account for four percent of the budget. Administrative support – general, including Central Office positions account for 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: FY20 Budget Program Summaries

CURRICULUM & INSTRUCTION: ELEMENTARY PROGRAMS

(18% of the total budget)

Description of the program:

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

Connection to the Strategic Plan:

The program supports the priorities of the Strategic Plan goals: *High Quality Teaching and Learning* and *Thriving Workforce*. 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 FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 22,218,387	\$ 22,628,636	\$ 23,012,320	\$ 383,684	2%	\$ 793,933	4%
Benefits	\$ 2,316,923	\$ 2,327,973	\$ 2,421,219	\$ 93,246	4%	\$ 104,296	5%
Purchased Services	\$ 141,144	\$ 156,653	\$ 166,030	\$ 9,377	6%	\$ 24,886	18%
Supplies	\$ 463,766	\$ 259,022	\$ 510,017	\$ 250,994	97%	\$ 46,251	10%
Capital Outlay	\$ -	\$ 6,242	\$ -	\$ (6,242)	-100%	\$ -	0%
Elementary Programs Totals	\$ 25,140,220	\$ 25,378,526	\$ 26,109,586	\$ 731,059	3%	\$ 969,366	4%

New initiatives for FY20 include:

- New first grade teacher due to student enrollment will be hired

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goals: *High Quality Teaching and Learning* and *Thriving Workforce* by providing educators of grades 6-8 with resources and supports to deliver a quality educational program.

Budget Summary

Middle School Programs	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 11,881,373	\$ 11,992,213	\$ 12,291,601	\$ 299,388	2%	\$ 410,228	3%
Benefits	\$ 1,275,663	\$ 1,298,114	\$ 1,359,458	\$ 61,344	5%	\$ 83,795	7%
Purchased Services	\$ 66,394	\$ 36,415	\$ 51,930	\$ 15,515	43%	\$ (14,464)	-22%
Supplies	\$ 279,793	\$ 236,396	\$ 353,214	\$ 116,818	49%	\$ 73,421	26%
Capital Outlay	\$ -	\$ 6,383	\$ -	\$ (6,383)	-100%	\$ -	0%
Middle School Programs Totals	\$ 13,503,223	\$ 13,569,522	\$ 14,056,203	\$ 493,065	4%	\$ 552,980	4%

New initiatives for FY20:

- Two teaching positions (2 FTEs) due to scheduling issues and student enrollment

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 Strategic Plan:

The Literacy program supports the priorities of the Strategic Plan goal of *High Quality Teaching and Learning* and *Thriving Workforce*.

Budget Summary

Literacy Programs	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 3,223,555	\$ 3,123,592	\$ 3,241,028	\$ 117,436	4%	\$ 17,473	1%
Benefits	\$ 387,119	\$ 385,339	\$ 390,152	\$ 4,814	1%	\$ 3,033	1%
Purchased Services	\$ 184,745	\$ 77,991	\$ 425,065	\$ 347,074	445%	\$ 240,320	130%
Supplies	\$ 265,955	\$ 104,731	\$ 285,386	\$ 180,655	172%	\$ 19,431	7%
Literacy Programs Totals	\$ 4,061,374	\$ 3,691,653	\$ 4,341,632	\$ 649,979	18%	\$ 280,258	7%

New initiatives for FY20:

- New initiatives include \$100,000 for classroom libraries
- Additional funding for in-service, testing services and professional development

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *High Quality Teaching and Learning* by providing optimal amounts of Fine Arts to every student in District 65.

Budget Summary

Fine Arts	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 6,448,208	\$ 6,371,740	\$ 6,677,961	\$ 306,221	5%	\$ 229,753	4%
Benefits	\$ 649,586	\$ 661,458	\$ 696,536	\$ 35,079	5%	\$ 46,950	7%
Purchased Services	\$ 24,250	\$ 23,953	\$ 25,385	\$ 1,432	6%	\$ 1,135	5%
Supplies	\$ 123,017	\$ 125,349	\$ 113,912	\$ (11,437)	-9%	\$ (9,105)	-7%
Capital Outlay	\$ 30,500	\$ 17,726	\$ 30,500	\$ 12,774	72%	\$ -	0%
Other Objects/Tuition/Transfers	\$ 600	\$ 582	\$ 600	\$ 18	3%	\$ -	0%
Fine Arts Totals	\$ 7,276,161	\$ 7,200,808	\$ 7,544,894	\$ 344,086	5%	\$ 268,733	4%

New initiatives for FY20:

- No new initiatives in FY20

CURRICULUM & INSTRUCTION: SCHOOL ADMINISTRATION PROGRAM

(4% of the total budget)

Description of the program:

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

Connection to the Strategic Plan:

The program supports the priorities of the Strategic Plan goals: *High Quality Teaching and Learning, Thriving Workforce* and *Safe and Supportive School Climate*. In FY20, the principals will continue professional learning of equitable hiring practices and restorative practices to create environments that are intellectually and socially safe for learning. The District's discipline policy will continue to be revised.

Budget Summary

School Administration	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 4,508,434	\$ 4,512,906	\$ 4,648,624	\$ 135,717	3%	\$ 140,190	3%
Benefits	\$ 638,459	\$ 668,470	\$ 692,790	\$ 24,320	4%	\$ 54,331	9%
Purchased Services	\$ 109,000	\$ 122,664	\$ 81,000	\$ (41,664)	-34%	\$ (28,000)	-26%
Supplies	\$ 63,131	\$ 54,456	\$ 30,000	\$ (24,456)	-45%	\$ (33,131)	-52%
Capital Outlay	\$ 10,000	\$ 13,850	\$ 5,000	\$ (8,850)	-64%	\$ (5,000)	-50%
School Administration Totals	\$ 5,329,024	\$ 5,372,346	\$ 5,457,414	\$ 85,068	2%	\$ 128,390	2%

New initiatives for FY20:

- The budget includes additional funds for principal coaching (\$55,000)

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *High-Quality Teaching and Learning* and *Thriving Workforce*. In FY20, the District will purchase new science textbooks.

Budget Summary

STEM	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 729,172	\$ 644,151	\$ 725,735	\$ 81,584	13%	\$ (3,437)	0%
Benefits	\$ 85,147	\$ 79,047	\$ 112,188	\$ 33,141	42%	\$ 27,042	32%
Purchased Services	\$ 186,526	\$ 295,194	\$ 254,800	\$ (40,394)	-14%	\$ 68,274	37%
Supplies	\$ 613,416	\$ 629,842	\$ 641,543	\$ 11,701	2%	\$ 28,127	5%
Other Objects/Tuition/Transfers	\$ 48,400	\$ 44,216	\$ 51,000	\$ 6,784	15%	\$ 2,600	5%
STEM Totals	\$ 1,662,661	\$ 1,692,450	\$ 1,785,266	\$ 92,817	5%	\$ 122,606	7%

New initiatives for FY20:

- New science textbooks and pilot programs materials will be purchased (\$426,000)
- EvanSTEM program specialist will be hired. The position is temporary and grant funded.

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *High-Quality Teaching and Learning*, as it provides instructional support to ELs.

Budget Summary

ELL Programs	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 2,685,780	\$ 2,810,731	\$ 3,192,935	\$ 382,203	14%	\$ 507,155	19%
Benefits	\$ 308,969	\$ 356,336	\$ 376,715	\$ 20,379	6%	\$ 67,746	22%
Purchased Services	\$ 48,011	\$ 69,796	\$ 87,284	\$ 17,488	25%	\$ 39,273	82%
Supplies	\$ 55,235	\$ 70,364	\$ 57,450	\$ (12,914)	-18%	\$ 2,215	4%
ELL Programs Totals	\$ 3,097,995	\$ 3,307,228	\$ 3,714,384	\$ 407,156	12%	\$ 616,389	20%

New initiatives for FY20:

- One new ESL teacher (1 FTE) and one paraprofessional (1 FTE) will be added due to increased student enrollment

CURRICULUM & INSTRUCTION DEPARTMENT PROGRAM

(2% 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 Schools, 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 Strategic Plan:

The program directly supports the priorities of the Strategic Plan goal of *High-Quality Teaching and Learning* by ensuring that students across the District have access to instruction that is consistent, high quality and culturally responsive. The department is also involved with the implementation of *Family and Community Engagement* and *Thriving Workforce* goals. The increase in FY20 salaries/benefits reflects two existing coach positions shifted to the C&I budget.

Budget Summary

Curriculum & Instruction	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 1,369,385	\$ 1,368,277	\$ 1,614,612	\$ 246,335	18%	\$ 245,227	18%
Benefits	\$ 203,284	\$ 197,609	\$ 252,605	\$ 54,996	28%	\$ 49,321	24%
Purchased Services	\$ 392,214	\$ 421,550	\$ 644,591	\$ 223,041	53%	\$ 252,377	64%
Supplies	\$ 129,000	\$ 105,605	\$ 163,500	\$ 57,895	55%	\$ 34,500	27%
Capital Outlay	\$ 3,000	\$ 3,932	\$ 500	\$ (3,432)	-100%	\$ (2,500)	-83%
Other Objects/Tuition/Transfers	\$ 82,362	\$ 52,362	\$ 82,422	\$ 30,060	57%	\$ 60	0%
Curriculum & Instruction Totals	\$ 2,179,245	\$ 2,149,335	\$ 2,758,230	\$ 608,895	28%	\$ 578,985	27%

New initiatives for FY20:

- An increase in *Salaries* and *Benefits* is result of two one-to-one coaches shifted from the Information Services budget to the C&I budget
- The budget includes additional funding for training, mentoring and professional development as well as curriculum supplies

EQUITY & FAMILY ENGAGEMENT PROGRAM

(2% of the total budget)

Description of the program:

The Equity & Family Engagement department is responsible for overseeing relations between the District and its community partners and families. It is also responsible for equity training. Families and community members are essential to the District's success. Strategic partnerships are being made with various community members to assure student success, equity of services and greater family and community involvement. Expenditures of the program include personnel and non-personnel expenditures. Personnel expenditures include Director of Equity, Family and Community Engagement, Community Schools Resource Coordinator, Family and Community Engagement and Family Engagement Coordinator. Non-personnel expenditures include the cost of consultants, training, professional development, and supplies. This program is funded with local funds.

Connection to the Strategic Plan:

The program directly supports the priorities of the Strategic Plan goal of *Family and Community Engagement*. 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 and Family Engagement	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries*	\$ 265,662	\$ 292,352	\$ 299,142	\$ 6,790	2%	\$ 33,480	13%
Benefits	\$ 35,340	\$ 74,414	\$ 76,877	\$ 2,463	3%	\$ 41,538	0%
Purchased Services	\$ 249,000	\$ 264,043	\$ 265,300	\$ 1,257	0%	\$ 16,300	7%
Supplies	\$ 99,860	\$ 44,394	\$ 20,900	\$ (23,494)	-53%	\$ (78,960)	0%
Capital Outlay	\$ -	\$ 6,138	\$ -	\$ (6,138)	-100%	\$ -	0%
Nutrition Services Totals	\$ 649,862	\$ 681,342	\$ 662,219	\$ (19,123)	-3%	\$ 12,357	2%

New initiatives for FY20:

- The District will continue to fund Beyond Diversity and SEED trainings

BLACK STUDENT SUCCESS PROGRAM

(2% of the total budget)

Description of the program:

The Black Student Success department, created in FY19, works in collaboration with Curriculum and Instruction, Schools and Equity & Family Engagement departments to ensure appropriate design and delivery of multi-tiered systems of support for Black students in D65. Expenditures of the program include personnel and non-personnel expenditures. Personnel expenditures include the Director of Black Student Success and Equity Coach. Non-personnel expenditures include the professional development and supplies. This program is funded with local funds.

Connection to the Strategic Plan:

The BSS department directly supports the priorities of the Strategic Plan goal of *High-Quality Teaching and Learning* and *Family and Community Engagement*. The department provides professional learning opportunities to teachers and staff to promote high-quality instruction.

Budget Summary

Black Student Success	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries*	\$ 237,466	\$ 237,467	\$ 243,389	\$ 5,922	2%	\$ 5,923	2%
Benefits	\$ 17,690	\$ 20,947	\$ 21,840	\$ 892	4%	\$ 4,150	0%
Purchased Services	\$ 23,000	\$ 25,550	\$ 28,500	\$ 2,950	12%	\$ 5,500	24%
Supplies	\$ 1,000	\$ 536	\$ 1,000	\$ 464	87%	\$ -	0%
Capital Outlay	\$ -	\$ 6,138	\$ -	\$ (6,138)	-100%	\$ -	0%
Nutrition Services Totals	\$ 279,156	\$ 290,638	\$ 294,728	\$ 4,090	1%	\$ 15,572	6%

New initiatives for FY20:

- No new initiatives for FY20

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, Special Education Supervisors and Assistant Principals for SpEd and Restorative Practices, teachers, substitute 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 Strategic Plan:

The program supports the priorities of the Strategic Plan goals: *High Quality Teaching and Learning, Family and Community Engagement* and *Safe and Supportive School Climate*. 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 FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 19,334,232	\$ 19,288,176	\$ 20,400,613	\$ 1,112,436	6%	\$ 1,066,381	6%
Benefits	\$ 3,417,422	\$ 3,435,558	\$ 3,795,040	\$ 359,482	10%	\$ 377,617	11%
Purchased Services	\$ 920,589	\$ 824,159	\$ 984,921	\$ 160,762	20%	\$ 64,332	7%
Supplies	\$ 120,547	\$ 195,782	\$ 249,550	\$ 53,768	27%	\$ 129,003	107%
Capital Outlay	\$ 65,500	\$ 70,872	\$ 4,000	\$ (66,872)	-94%	\$ (61,500)	-94%
Other Objects/Tuition/Transfers	\$ 4,288,884	\$ 3,681,020	\$ 3,766,248	\$ 85,228	2%	\$ (522,636)	-12%
Special Services Totals	\$ 28,147,174	\$ 27,495,567	\$ 29,200,372	\$ 1,704,805	6%	\$ 1,053,197	4%

New initiatives for FY20:

- 2.3 Special Education teachers due to student IEP needs
- 3 Assistant Principals for SpEd and Restorative Practices
- 3 special education aides will be hired due to student IEP needs
- 0.5 FTE psychologist due to student IEP needs
- 1 Restorative Practices Coach

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 Strategic Plan:

The program supports all areas of the Strategic Plan by providing the tools and customer service that enhance student learning and instruction.

Budget Summary

Information Services	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 1,326,063	\$ 1,305,330	\$ 1,190,648	\$ (114,682)	-9%	\$ (135,414)	-10%
Benefits	\$ 347,005	\$ 337,815	\$ 333,175	\$ (4,640)	-1%	\$ (13,829)	-4%
Purchased Services	\$ 2,949,432	\$ 2,618,690	\$ 2,984,100	\$ 365,410	14%	\$ 34,668	1%
Supplies	\$ 725,784	\$ 289,093	\$ 758,140	\$ 469,047	162%	\$ 32,356	4%
Capital Outlay	\$ 374,200	\$ 1,010,914	\$ 449,278	\$ (561,636)	-56%	\$ 75,078	20%
Information Services Totals	\$ 5,722,483	\$ 5,561,842	\$ 5,715,342	\$ 153,500	3%	\$ (7,142)	0%

New initiatives for FY20:

- The reduction in salaries reflects a shift of one-to-one technology coaches to the C&I budget; not an actual decrease in funding allocation
- Additional student data management 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, 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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *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, District's Annual Financial Report and the Budget Book.

Budget Summary

Business Services	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 781,609	\$ 785,772	\$ 803,653	\$ 17,881	2%	\$ 22,044	3%
Benefits	\$ 216,425	\$ 175,866	\$ 205,437	\$ 29,571	17%	\$ (10,988)	-5%
Purchased Services	\$ 77,500	\$ 63,888	\$ 64,500	\$ 612	1%	\$ (13,000)	-17%
Supplies	\$ 6,000	\$ 9,001	\$ 6,500	\$ (2,501)	-28%	\$ 500	8%
Capital Outlay	\$ 2,000	\$ 545	\$ 1,500	\$ 955	175%	\$ (500)	-25%
Business Services Totals	\$ 1,083,534	\$ 1,035,072	\$ 1,081,590	\$ 46,519	4%	\$ (1,944)	0%

New initiatives for FY20:

- The District will continue to work with Afton Partners to implement priority budgeting process

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 Strategic Plan:

By providing nutritious meals to District 65 students, the program supports the priorities of all Strategic Plan goals, especially the *Safe and Supportive School Climate* goal.

Budget Summary

Nutrition Services	Budget FY20	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 725,585	\$ 704,673	\$ 758,951	\$ 54,278	8%	\$ 33,366	5%
Benefits	\$ 173,679	\$ 180,893	\$ 187,123	\$ 6,230	3%	\$ 13,444	8%
Purchased Services	\$ 45,879	\$ 35,971	\$ 45,160	\$ 9,189	26%	\$ (719)	-2%
Supplies	\$ 1,028,000	\$ 955,064	\$ 1,011,500	\$ 56,436	6%	\$ (16,500)	-2%
Capital Outlay	\$ 12,000	\$ 17,106	\$ 15,000	\$ (2,106)	-12%	\$ 3,000	25%
Nutrition Services Totals	\$ 1,985,143	\$ 1,893,707	\$ 2,017,734	\$ 124,027	7%	\$ 32,591	2%

New initiatives for FY20:

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

BUSINESS SERVICES: BUILDINGS & GROUNDS PROGRAM

(7% 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 Strategic Plan:

The program supports the entire Strategic Plan by providing the District's students, families and staff with clean, well maintained facilities that enhance student learning. It also supports our *Financial Sustainability* goal around capital needs by maintain and repairing our facilities.

Budget Summary

	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19	% Change	\$ Change vs. FY19	% Change
Buildings & Grounds							
Salaries	\$ 3,440,395	\$ 3,632,943	\$ 3,705,086	\$ 72,143	2%	\$ 264,691	8%
Benefits	\$ 1,004,212	\$ 1,041,340	\$ 1,077,416	\$ 36,076	3%	\$ 73,204	7%
Purchased Services	\$ 1,756,431	\$ 1,871,286	\$ 1,998,685	\$ 127,399	7%	\$ 242,254	14%
Supplies	\$ 1,464,669	\$ 1,379,712	\$ 1,431,103	\$ 51,391	4%	\$ (33,566)	-2%
Capital Outlay	\$ 2,175,185	\$ 1,416,897	\$ 1,916,855	\$ 499,958	35%	\$ (258,330)	-12%
Other Objects	\$ 169,773	\$ 161,023	\$ 169,964	\$ 8,941	6%	\$ 191	0%
Buildings & Grounds Totals	\$ 10,010,665	\$ 9,503,201	\$ 10,299,109	\$ 795,908	8%	\$ 288,444	3%

New initiatives for FY20:

- The FY20 budget includes one Maintenance Generalist position due to needs and it is budget neutral
- The FY20 budget includes carry-over capital improvement funding in the amount of \$800,000 for 2019 summer projects, which will be completed in the fall of 2019
- The budget includes additional funding for repair and maintenance projects district-wide (\$200,000) as well as maintenance equipment, which will result in future budget savings

BUSINESS SERVICES: TRANSPORTATION SERVICES PROGRAM

(3% 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 Strategic Plan:

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

Budget Summary

Transportation	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 435,059	\$ 478,065	\$ 495,609	\$ 17,544	4%	\$ 60,550	14%
Benefits	\$ 120,600	\$ 126,530	\$ 131,984	\$ 5,454	4%	\$ 11,384	9%
Purchased Services	\$ 3,923,279	\$ 4,157,041	\$ 4,048,489	\$ (108,552)	-3%	\$ 125,210	3%
Supplies	\$ 1,000	\$ 166	\$ 500	\$ 334	201%	\$ (500)	-50%
Other Objects	\$ 39,788	\$ 39,788	\$ 34,542	\$ (5,246)	-13%	\$ (5,246)	-13%
Transportation Totals	\$ 4,519,726	\$ 4,801,590	\$ 4,711,124	\$ (90,466)	-2%	\$ 191,398	4%

New initiatives for FY20:

- The FY20 budget includes the costs for ZūM transportation services, which will complement and partly replace the existing taxi service. The District hopes that ZūM will result in future budget savings and operational efficiencies
- The increase in *Other Objects* reflects higher transportation costs related to Park School

RESEARCH, ACCOUNTABILITY & DATA (RAD) PROGRAM

(1% 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 student registration, maintenance of historical student records, management of student data (e.g., grades, attendance, and disciplinary incidents), administration of district-wide assessments, management of student data integration for instructional technology tools, and completion of state and federally mandated data reporting. RAD's strategic work varies from year to year based on the needs of school and district leaders. Personnel expenditures include the cost of salaries and benefits of the Director of Research, Accountability, and Data, the Student Information Manager and other administrative staff, testing and office supplies. The program is funded with local funds.

Connection to the Strategic Plan:

RAD supports all five priorities of the Strategic Plan through research, analysis, and performance data reporting. Examples of this support include publication of strategic plan scorecards, design and administration of surveys in support of *Safe and Supportive School Climate*, production of reports on Black Student Achievement and Hispanic Student Achievement, and production of a Community Needs Assessment in support of *Family and Community Engagement*.

Budget Summary

Research, Accountability and Data	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 646,089	\$ 583,073	\$ 722,224	\$ 139,151	24%	\$ 76,135	12%
Benefits	\$ 163,921	\$ 141,975	\$ 157,193	\$ 15,218	11%	\$ (6,728)	-4%
Purchased Services	\$ 40,800	\$ 32,140	\$ 38,800	\$ 6,660	21%	\$ (2,000)	-5%
Supplies	\$ 88,500	\$ 73,972	\$ 81,580	\$ 7,608	10%	\$ (6,920)	-8%
Capital Outlay	\$ -	\$ -	\$ 3,400	\$ 3,400	100%	\$ 3,400	100%
RAD Totals	\$ 939,310	\$ 831,159	\$ 1,003,196	\$ 172,037	21%	\$ 63,886	7%

New initiatives for FY20:

- The FY20 salaries reflect salary adjustments to existing employees as well as one additional project specialist position transferred from the Superintendent's department

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *Thriving Workforce* by recruiting and retaining a talented workforce that represents the diversity of the student population.

Budget Summary

Human Resources	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 630,172	\$ 615,308	\$ 640,997	\$ 25,689	4%	\$ 10,825	2%
Benefits	\$ 215,364	\$ 230,484	\$ 245,702	\$ 15,219	7%	\$ 30,338	14%
Purchased Services	\$ 141,000	\$ 98,960	\$ 133,700	\$ 34,740	35%	\$ (7,300)	-5%
Supplies	\$ 14,000	\$ 11,643	\$ 10,500	\$ (1,143)	-10%	\$ (3,500)	-25%
Capital Outlay	\$ 500	\$ 219	\$ 500	\$ 281	128%	\$ -	0%
Human Resources Totals	\$ 1,001,036	\$ 956,614	\$ 1,031,400	\$ 74,786	8%	\$ 30,364	3%

New initiatives for FY20:

- In FY20, the District will use ESS, contractual substitute services company, which cost should be covered from the existing substitute teacher budget allocation; thus budget neutral

EARLY CHILDHOOD PROGRAMS

(3% of the total budget)

Description of the program:

Early Childhood programs include programs housed at the JEH Center serving the District's pre-K students. These programs include the State Pre-K program, Early Headstart and Headstart programs, which are funded with local, state and federal funds. In FY16, 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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *High-Quality Teaching and Learning*. The Early Childhood programs prepare students for Kindergarten.

Budget Summary

Early Childhood Center	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 3,081,313	\$ 2,969,402	\$ 3,181,270	\$ 211,868	7%	\$ 99,957	3%
Benefits	\$ 762,185	\$ 826,750	\$ 872,719	\$ 45,969	6%	\$ 110,534	15%
Purchased Services	\$ 694,101	\$ 673,706	\$ 752,220	\$ 78,514	12%	\$ 58,119	8%
Supplies	\$ 109,248	\$ 117,933	\$ 120,138	\$ 2,205	2%	\$ 10,890	10%
Capital Outlay	\$ -	\$ 1,834	\$ -	\$ (1,834)	-100%	\$ -	0%
Dues and Fees	\$ 3,000	\$ 9,003	\$ -	\$ (9,003)	-100%	\$ (3,000)	-100%
Early Childhood Center Totals	\$ 4,649,847	\$ 4,598,628	\$ 4,926,347	\$ 327,719	7%	\$ 276,500	6%

New initiatives for FY20:

- The budget reflect new Early Headstart positions added to the budget: 1 FTE teacher assistant, 1.45 FTE Child Development Lead Teacher
- The budget reflects an increase in the Infant Welfare Society of Evanston (EWSE) contract and carry-over expenditures from FY19

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *Family and Community Engagement* by providing families with rich programs and resources.

Budget Summary

Family Center	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 1,038,670	\$ 743,751	\$ 895,100	\$ 151,348	20%	\$ (143,570)	-14%
Benefits	\$ 197,243	\$ 211,547	\$ 218,143	\$ 6,596	3%	\$ 20,900	11%
Purchased Services	\$ 136,337	\$ 179,099	\$ 188,438	\$ 9,339	5%	\$ 52,101	38%
Supplies	\$ 39,827	\$ 41,668	\$ 111,036	\$ 69,368	166%	\$ 71,209	179%
Capital Outlay	\$ 1,500	\$ 4,500	\$ 4,000	\$ (500)	-11%	\$ 2,500	167%
Family Center Totals	\$ 1,413,577	\$ 1,180,565	\$ 1,416,717	\$ 236,151	20%	\$ 3,139	0%

New initiatives for FY20:

- No new initiatives in FY20
- An increase in expenditures is a result of grant carry-over expenditures from FY19

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *Family and Community Engagement* by providing parents with a quality, convenient, and competitively priced before and after school child care 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 FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 1,030,954	\$ 968,359	\$ 1,033,800	\$ 65,441	7%	\$ 2,846	0%
Benefits	\$ 328,896	\$ 310,696	\$ 320,707	\$ 10,011	3%	\$ (8,189)	-2%
Purchased Services	\$ 79,500	\$ 76,323	\$ 84,500	\$ 8,177	11%	\$ 5,000	6%
Supplies	\$ 103,839	\$ 90,982	\$ 101,839	\$ 10,857	12%	\$ (2,000)	-2%
School Age Childcare Totals	\$ 1,543,189	\$ 1,446,359	\$ 1,540,846	\$ 94,486	7%	\$ (2,343)	0%

New initiatives for FY20

- No new initiatives in FY20

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, and other administrative support. Non-personnel expenditures include professional development, office supplies and equipment. The program is funded with local funds from property taxes.

Connection to the Strategic Plan:

The Superintendent's Office implements, monitors and communicates the strategies as outlined in the Strategic Plan. This includes tracking progress, working with the Board of Education, community partners, staff and families.

Budget Summary

Superintendent's Office	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19	% Change	\$ Change vs. Budget	% Change
Salaries	\$ 565,718	\$ 408,589	\$ 340,127	\$ (68,463)	-17%	\$ (225,591)	-40%
Benefits	\$ 120,716	\$ 100,394	\$ 87,482	\$ (12,913)	-13%	\$ (33,234)	-28%
Purchased Services	\$ 8,000	\$ 7,999	\$ 4,500	\$ (3,499)	-44%	\$ (3,500)	-44%
Supplies	\$ 7,929	\$ 7,009	\$ 7,929	\$ 920	13%	\$ -	0%
Capital Outlay	\$ 1,000	\$ -	\$ 500	\$ 500	100%	\$ (500)	-50%
Superintendent's Office Totals	\$ 703,363	\$ 523,991	\$ 440,537	\$ (83,454)	-16%	\$ (262,826)	-37%

New initiatives for FY20:

- The funds allocated to the Superintendent's salary budget account will be used to pay the interim Superintendents
- The decrease in overall salaries and benefits reflects an elimination of the Chief Strategy Officer position, which was vacant in FY19, and a shift of the Project Specialist position to the RAD department

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 Strategic Plan:

The program supports the priorities of the Strategic Plan goal of *Safe and Supportive School Climate*.

Budget Summary

	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Lunch Supervision Services							
Salaries	\$ 608,528	\$ 649,976	\$ 669,475	\$ 19,499	3%	\$ 60,947	10%
Benefits	\$ 78,291	\$ 73,710	\$ 73,953	\$ 244	0%	\$ (4,338)	-6%
Purchased Services	\$ -	\$ -	\$ 9,000	\$ 9,000	100%	\$ 9,000	100%
Lunch Supervision Totals	\$ 686,819	\$ 723,686	\$ 752,428	\$ 28,743	4%	\$ 65,609	10%

New initiatives for FY20:

- No new initiatives in FY20

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 Strategic Plan:

The Board of Education supports all goals of the Strategic Plan.

Budget Summary

Board of Education	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 67,372	\$ 62,105	\$ 66,341	\$ 4,236	7%	\$ (1,031)	-2%
Benefits	\$ 31,193	\$ 29,959	\$ 30,968	\$ 1,009	3%	\$ (225)	-1%
Purchased Services	\$ 100,694	\$ 82,584	\$ 103,260	\$ 20,676	25%	\$ 2,566	3%
Supplies	\$ 12,000	\$ 11,231	\$ 10,500	\$ (731)	-7%	\$ (1,500)	-13%
Other Objects/Tuition/Transfers	\$ 50,000	\$ 42,273	\$ 50,000	\$ 7,727	18%	\$ -	0%
Board of Education Totals	\$ 261,259	\$ 228,152	\$ 261,069	\$ 32,917	14%	\$ (190)	0%

New initiatives for FY20:

- No new initiatives in FY20

COMMUNICATIONS PROGRAM

(0.1% of the total budget)

Description of the program:

The Communications department is responsible for providing comprehensive, current and accurate information about the District's programs, achievement and activities to students, parents, residents and staff. The department also handles community relations, media relations, news releases, online and print communication. Personnel expenditures include the cost of salaries and benefits of the Director of Communications 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 Strategic Plan:

The program supports all aspects of the Strategic Plan. 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 FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 110,480	\$ 110,018	\$ 112,337	\$ 2,319	2%	\$ 1,857	2%
Benefits	\$ 37,505	\$ 27,037	\$ 15,447	\$ (11,589)	-43%	\$ (22,058)	-59%
Purchased Services	\$ 18,000	\$ 12,613	\$ 16,200	\$ 3,587	28%	\$ (1,800)	-10%
Supplies	\$ 2,300	\$ 1,378	\$ 2,300	\$ 922	67%	\$ -	0%
Communications Totals	\$ 168,285	\$ 151,046	\$ 146,284	\$ (4,761)	-3%	\$ (22,001)	-13%

New initiatives for FY20:

- No new initiatives in FY20

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 Strategic Plan:

The program supports priorities of the Strategic Plan goal of *Thriving Workforce*, as they include many benefits paid on behalf of District 65 employees.

Budget Summary

Other Programs	Budget FY19	Actuals FY19	Budget FY20	\$ Change vs. FY19 Actuals	% Change	\$ Change vs. FY19 Budget	% Change
Salaries	\$ 667,000	\$ 8,577	\$ 592,000	\$ 583,423	6802%	\$ (75,000)	-11%
Benefits	\$ 1,581,708	\$ 1,575,030	\$ 1,676,823	\$ 101,793	6%	\$ 95,115	6%
Purchased Services	\$ 1,534,475	\$ 1,392,612	\$ 1,817,662	\$ 425,050	31%	\$ 283,187	18%
Termination Benefits	\$ 74,219	\$ 82,440	\$ 84,501	\$ 2,061	2%	\$ 10,282	14%
Other Programs Totals	\$ 3,857,402	\$ 3,058,659	\$ 4,170,986	\$ 1,112,327	36%	\$ 313,584	8%

New initiatives for FY20:

- *Salaries* in Other Programs are holding accounts only and they include Track Movement and Staff Adjustment allocations, which are transferred to other budget accounts
- *Purchased Services* include additional expenditures for building security and the cost of security cameras for Middle Schools as well as the cost of the District's long-term planning



EVANSTON SKOKIE SCHOOL DISTRICT 65

FINANCIAL SECTION - FUND SUMMARIES FINAL BUDGET FY20

As of 9/9/2019

CUMULATIVE SUMMARY-- ALL FUNDS

Sources of Revenues	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Property Taxes -Local	109,617,763	78%	110,207,055	101%	114,676,119	79%	4%	5%
Corp.Prop.Replacement Tax	2,076,261	1%	2,041,940	98%	2,246,134	2%	10%	8%
Other Local Revenue	5,026,708	4%	5,099,925	101%	5,454,189	4%	7%	9%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,871,699	6%	7,889,975	100%	7,885,820	5%	0%	0%
State Aid Categorical	5,934,921	4%	5,914,609	100%	5,612,630	4%	-5%	-5%
Federal Aid	8,907,042	6%	10,682,045	120%	9,775,968	7%	-8%	10%
Transfers	-		-		-			
TOTAL REVENUES	\$ 139,734,394	100%	\$ 141,835,548	102%	\$ 145,950,860	100%	3%	4%
Types of Expenditures								
Salaries	87,969,962	65%	87,410,731	99%	91,790,429	65%	5%	4%
Employee Benefits	14,660,489	11%	14,765,835	101%	15,503,390	11%	5%	6%
Purchased Services	14,110,102	10%	13,857,812	98%	15,538,015	11%	12%	10%
Supplies & Materials	6,059,519	4%	4,932,513	81%	6,306,349	4%	28%	4%
Capital Outlay	2,885,385	2%	2,862,440	99%	2,639,033	2%	-8%	-9%
Other Objects/Tuition/Transfers	10,377,478	8%	9,723,937	94%	10,276,552	7%	6%	-1%
Termination Benefits	74,219	0%	82,440	111%	84,501	0%	2%	14%
TOTAL EXPENDITURES	\$ 136,137,153	100%	\$ 133,635,709	98%	\$ 142,138,269	100%	6%	4%
Projected Surplus (Deficit) for year	3,597,241		8,199,840		3,812,591			
Beginning Cash Fund Balance - July 1	47,435,638 *		47,435,638 *		55,635,478 **			
Estimated Ending Cash Fund Balance - June 30	\$ 51,032,879 **		\$ 55,635,478 **		\$ 59,448,068 **			

* Audited Cash Fund Balance

** Unaudited Cash Fund Balance

CUMULATIVE SUMMARY - OPERATING FUNDS***

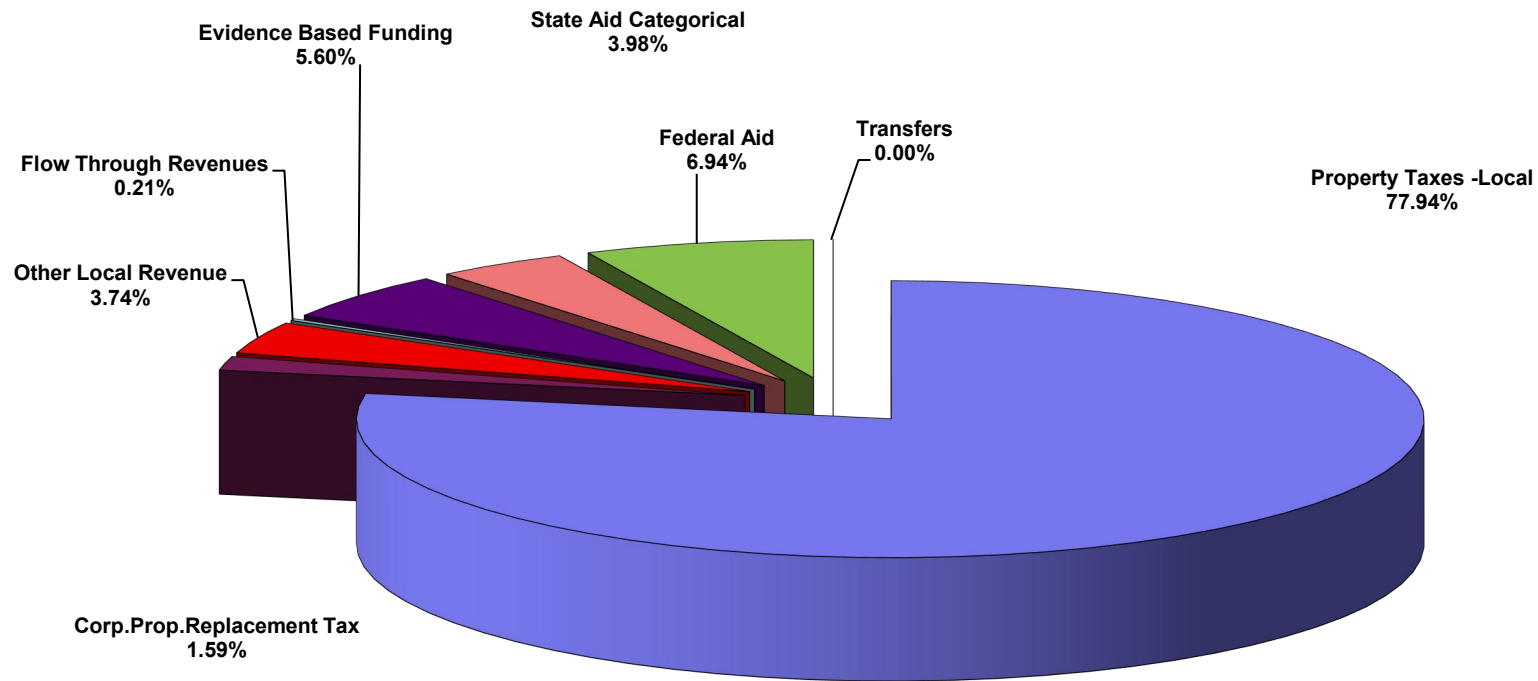
	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	104,227,067	78%	103,732,707	100%	109,833,313	78%	6%	5%
Corp.Prop.Replacement Tax	2,076,261	2%	2,041,940	98%	2,246,134	2%	10%	8%
Other Local Revenue	4,914,263	4%	4,919,976	100%	5,275,243	4%	7%	7%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,871,699	6%	7,889,975	100%	7,885,820	6%	0%	0%
State Aid Categorical	5,934,921	4%	5,914,609	100%	5,612,630	4%	-5%	-5%
Federal Aid	8,907,042	7%	10,682,045	120%	9,775,968	7%	-8%	10%
Transfers	-		-		-			
TOTAL REVENUES	\$ 134,231,253	100%	135,181,252	101%	\$ 140,929,108	100%	4%	5%
Types of Expenditures								
Salaries	87,842,950	68%	87,296,183	99%	91,637,576	68%	5%	4%
Employee Benefits	14,653,755	11%	14,759,101	101%	15,496,385	11%	5%	6%
Purchased Services	13,953,102	11%	13,627,472	98%	15,391,015	11%	13%	10%
Supplies & Materials	5,989,519	5%	4,844,376	81%	6,236,349	5%	29%	4%
Capital Outlay	2,675,385	2%	2,599,217	97%	2,439,033	2%	-6%	-9%
Other Objects/Tuition/Transfers	4,682,807	4%	4,030,267	86%	4,154,777	3%	3%	-11%
Termination Benefits	74,219	0%	82,440	111%	84,501	0%	2%	14%
TOTAL EXPENDITURES	\$ 129,871,736	100%	\$ 127,239,057	98%	\$ 135,439,636	100%	6%	4%
Projected Surplus (Deficit) for year	4,359,517		7,942,195		5,489,472			
Beginning Cash Fund Balance - July 1	42,229,296 *		42,229,296 *		50,171,491 **			
Estimated Ending Cash Fund Balance - June 30	\$ 46,588,813 **		\$ 50,171,491 **		\$ 55,660,963 **			

* Audited Cash Fund Balance

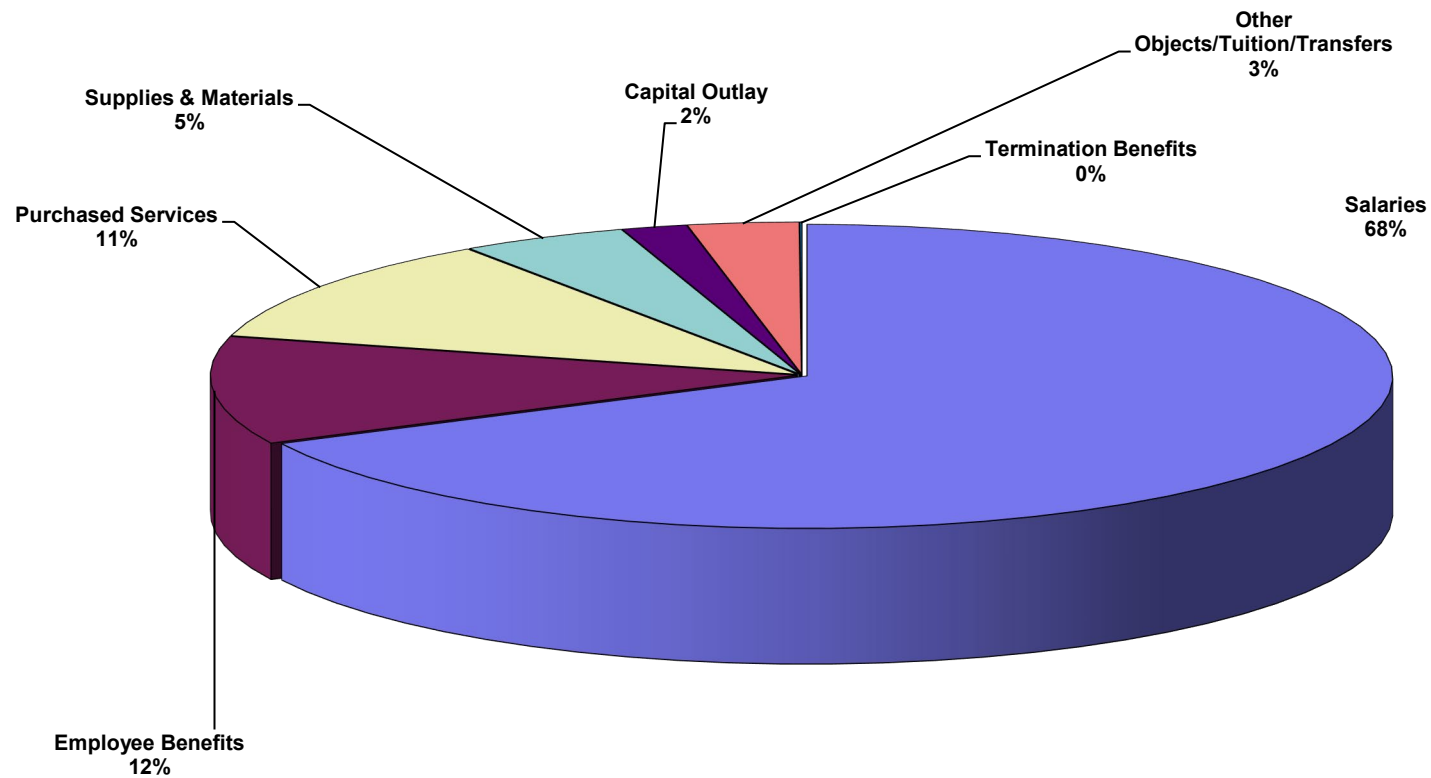
** Unaudited Cash Fund Balance

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

OPERATING FUND REVENUES BY SOURCE FISCAL YEAR 2019-20



OPERATING FUND EXPENDITURES BY CATEGORY FISCAL YEAR 2019-20



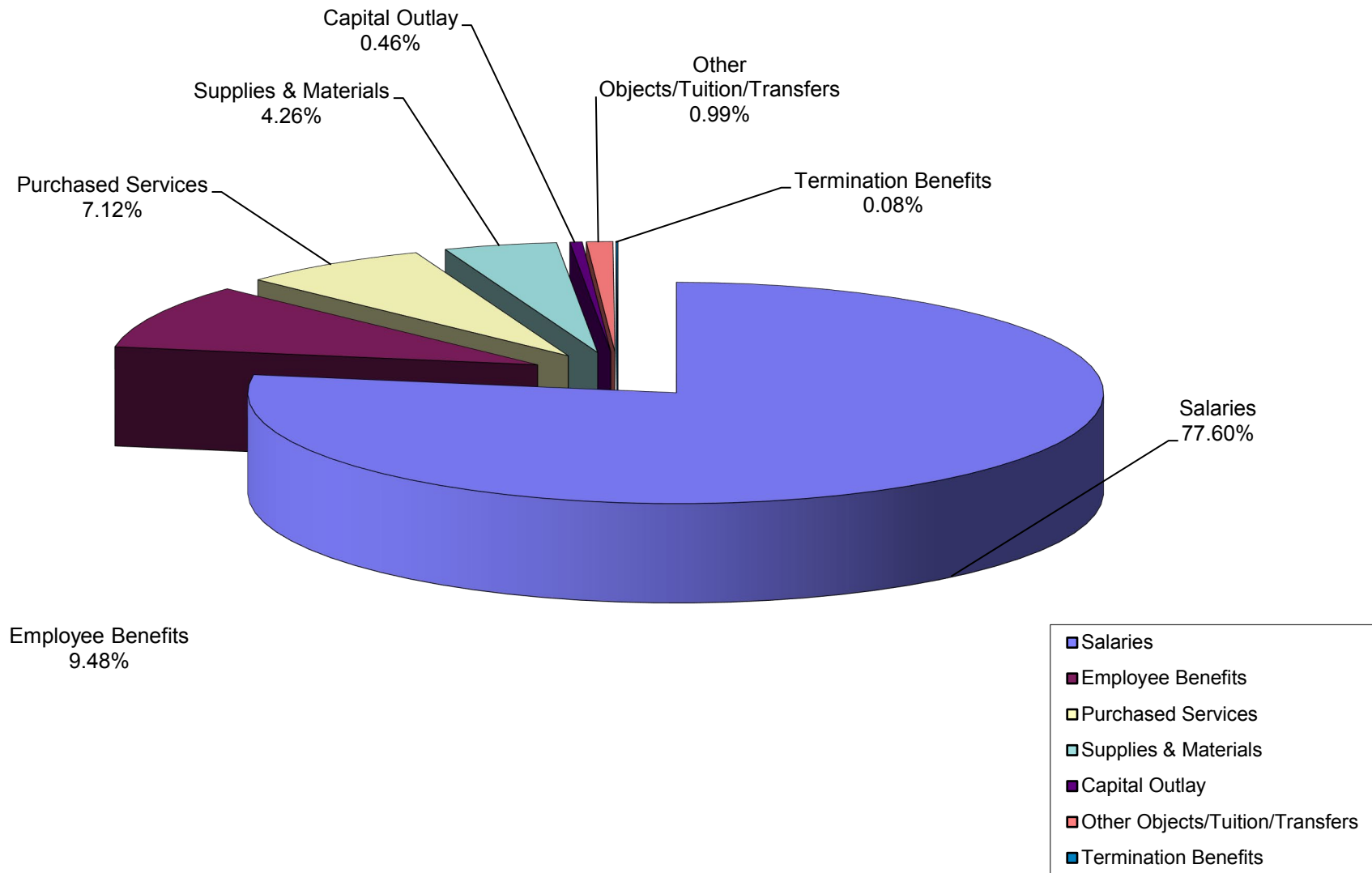
10 EDUCATION FUND

Sources of Revenues	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Property Taxes -Local	85,639,780	76%	85,231,680	100%	88,088,360	76%	3%	3%
Corp.Prop.Replacement Tax	1,303,892	1%	1,282,338	98%	1,410,572	1%	10%	8%
Other Local Revenue	4,236,543	4%	3,963,605	94%	4,277,808	4%	8%	1%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,871,699	7%	7,889,975	100%	7,885,820	7%	0%	0%
State Aid Categorical	4,823,913	4%	4,793,169	99%	4,490,401	4%	-6%	-7%
Federal Aid	8,643,301	8%	10,413,144	120%	9,522,777	8%	-9%	10%
TOTAL REVENUES	\$ 112,819,128	100%	\$ 113,573,912	101%	\$ 115,975,738	100%	2%	3%
Types of Expenditures								
Salaries	83,942,496	78%	83,176,598	99%	87,426,881	78%	5%	4%
Employee Benefits	10,021,339	9%	10,199,554	102%	10,685,760	9%	5%	7%
Purchased Services	7,321,417	7%	6,741,275	92%	8,020,179	7%	19%	10%
Supplies & Materials	4,523,850	4%	3,464,498	77%	4,804,746	4%	39%	6%
Capital Outlay	500,200	0%	1,182,320	236%	522,178	0%	-56%	4%
Other Objects/Tuition/Transfers	1,330,774	1%	1,278,376	96%	1,118,571	1%	-13%	-16%
Termination Benefits	74,219	0%	82,440	111%	84,501	0%	2%	14%
TOTAL EXPENDITURES	\$ 107,714,294	100%	\$ 106,125,060	99%	\$ 112,662,817	100%	6%	5%
Projected Surplus (Deficit) for year	5,104,834		7,448,852		3,312,921			
Beginning Cash Fund Balance - July 1	21,856,681 *		21,856,681 *		29,305,533 **			
Estimated Ending Cash Fund Balance - June 30	\$ 26,961,515 **		\$ 29,305,533 **		\$ 32,618,454 **			

* Audited Cash Balance

** Unaudited Cash Balance

EDUCATION FUND EXPENDITURES FISCAL YEAR 2019-20



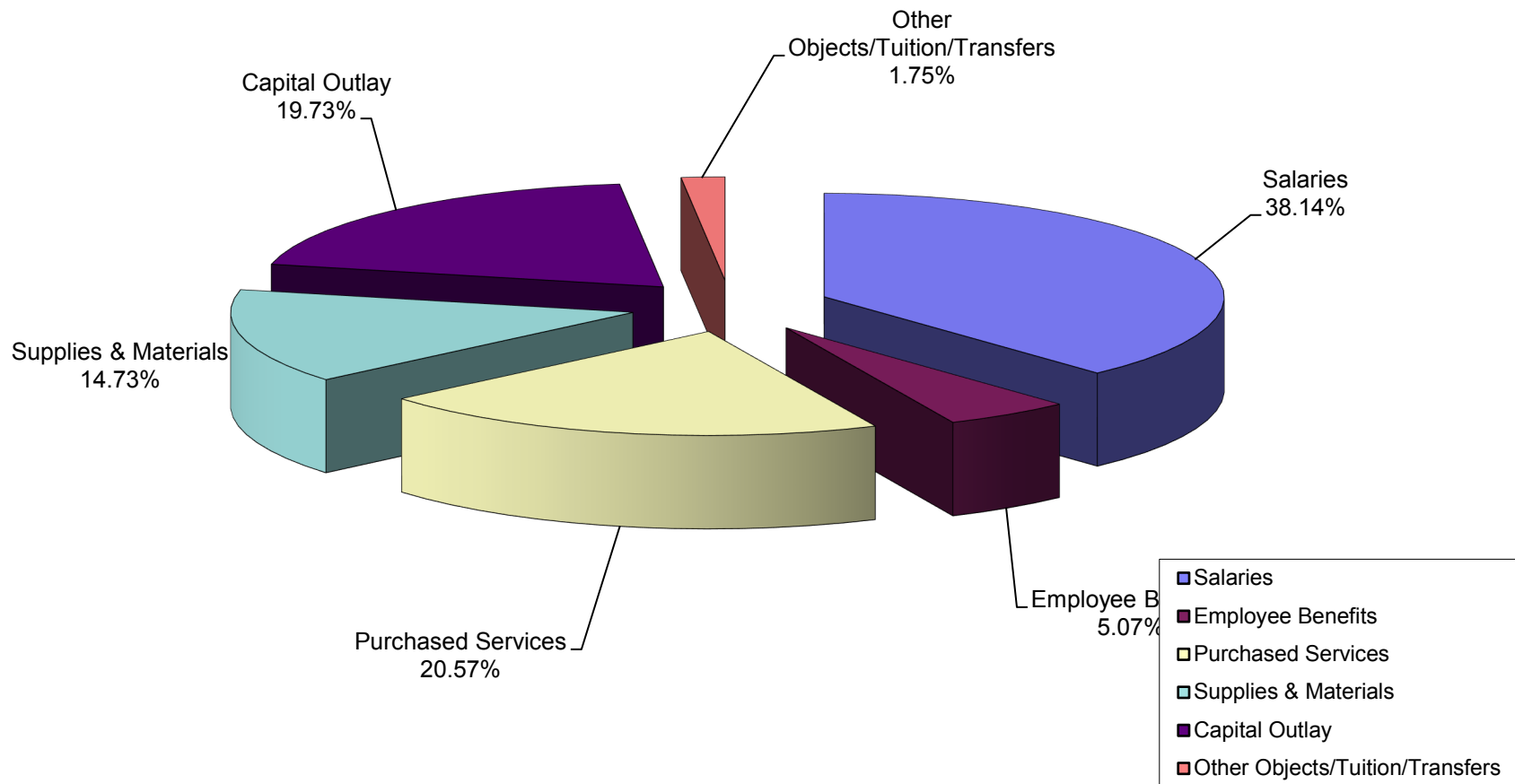
20 OPERATIONS & MAINTENANCE FUND

Sources of Revenues	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Property Taxes -Local	7,870,733	93%	7,904,614	100%	9,044,522	93%	14%	15%
Corp.Prop.Replacement Tax	413,176	5%	406,346	98%	446,981	5%	10%	8%
Other Local Revenue	173,299	2%	196,663	113%	201,603	2%	3%	16%
General State Aid		0%	-	0%		0%	0%	0%
State Aid Categorical	5,467	0%	5,467	100%	5,467	0%	0%	0%
Federal Aid	-				-			
TOTAL REVENUES	\$ 8,462,675	100%	\$ 8,513,089	101%	\$ 9,698,572	100%	14%	15%
Types of Expenditures								
Salaries	3,440,395	36%	3,632,943	106%	3,705,086	38%	2%	8%
Employee Benefits	435,698	5%	473,610	109%	492,661	5%	4%	13%
Purchased Services	1,756,431	19%	1,871,286	107%	1,998,685	21%	7%	14%
Supplies & Materials	1,464,669	16%	1,379,712	94%	1,431,103	15%	4%	-2%
Capital Outlay	2,175,185	23%	1,416,897	65%	1,916,855	20%	35%	-12%
Other Objects/Tuition/Transfers	169,773	2%	161,023	95%	169,964	2%	6%	0%
TOTAL EXPENDITURES	\$ 9,442,151	100%	\$ 8,935,471	95%	\$ 9,714,355	100%	8.7%	3%
Projected Surplus (Deficit) for year	(979,476)		(422,382)		(15,782)			
Beginning Cash Fund Balance - July 1	3,541,966 *		3,541,966 *		3,119,584 **			
Estimated Ending Cash Fund Balance - June 30	\$ 2,562,490 **		\$ 3,119,584 **		\$ 3,103,802 **			

* Audited Cash Balance

** Unaudited Cash Balance

OPERATIONS AND MAINTENANCE FUND EXPENDITURES FISCAL YEAR 2019-20



28 SPECIAL EDUCATION FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	3,299,778	100%	3,275,917	99%	3,313,639	99%	1%	0%
Corp.Prop.Replacement Tax	-	0%	-	0%	-	0%		
Other Local Revenue	12,090	0%	19,344	160%	20,312	1%	5%	68%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical	-	0%	-	0%	-	0%		
Federal Aid	-	0%	-	0%	-	0%		
TOTAL REVENUES	\$ 3,311,868	100%	\$ 3,295,262	99%	\$ 3,333,951	100%	1%	1%
Types of Expenditures								
Salaries								
Employee Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay	-		-		-			
Other Objects/Tuition/Transfers	3,142,472	100%	2,551,081	81%	2,831,700	100%	11%	-10%
TOTAL EXPENDITURES	\$ 3,142,472	100%	\$ 2,551,081	81%	\$ 2,831,700	100%	11%	-10%
Projected Surplus (Deficit) for year	169,396		744,181		502,251			
Beginning Cash Fund Balance - July 1	392,944 *		392,944 *		1,137,125 **			
Estimated Ending Cash Fund Balance - June 30	\$ 562,340 **		\$ 1,137,125 **		\$ 1,639,376 **			

* Audited Cash Balance

** Unaudited Cash Balance

30 DEBT SERVICE FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	5,295,146	98%	6,359,391	120%	4,745,369	97%	-25%	-10%
Corp.Prop.Replacement Tax	-	0%				0%		
Other Local Revenue	99,453	2%	159,127	160%	167,084	3%	5%	68%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%	-		-	0%		
Federal Aid	-	0%	-		-	0%		
TOTAL REVENUES	\$ 5,394,599	100%	\$ 6,518,519	121%	\$ 4,912,452	100%	-25%	-9%
Types of Expenditures								
Salaries	-	0%	-		-	0%		
Employee Benefits	-	0%	-		-	0%		
Purchased Services	12,000	0%	10,541	88%	12,000	0%	14%	0%
Supplies & Materials		0%				0%		
Capital Outlay	-	0%				0%		
Other Objects/Tuition/Transfers	5,694,671	100%	5,693,670	100%	6,121,775	100%	8%	8%
TOTAL EXPENDITURES	\$ 5,706,671	100%	\$ 5,704,211	100%	\$ 6,133,775	100%	8%	7%
Projected Surplus (Deficit) for year	(312,072)		814,308		(1,221,323)			
Beginning Cash Fund Balance - July 1	4,082,473 *		4,082,473 *		4,896,781 **			
Fund Balance Transfer								
Estimated Ending Cash Fund Balance - June 30	\$ 3,770,401 **		\$ 4,896,781 **		\$ 3,675,459 **			

* Audited Cash Balance

** Unaudited Cash Balance

40 TRANSPORTATION FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	3,166,626	71%	3,109,631	98%	3,618,984	72%	16%	14%
Corp.Prop.Replacement Tax								
Other Local Revenue	157,978	4%	205,391	130%	213,798	4%	4%	35%
General State Aid								
State Aid Categorical	1,105,541	25%	1,115,973	101%	1,116,762	23%	0%	1%
Federal Aid			-		-			
Tranfers								
TOTAL REVENUES	4,430,145	100%	4,430,995	100%	4,949,545	100%	12%	12%
Types of Expenditures								
Salaries	435,059	10%	478,065	110%	495,609	11%	4%	14%
Employee Benefits	31,744	1%	32,599	103%	33,933	1%	4%	7%
Purchased Services	3,923,279	89%	4,157,041	106%	4,048,489	88%	-3%	3%
Supplies & Materials	1,000	0%	166	17%	500	0%	201%	-50%
Capital Outlay	-	0%	-	0%				
Other Objects/Tuition/Transfers	39,788	1%	39,788	100%	34,542	1%	-13%	-13%
TOTAL EXPENDITURES	4,430,870	100%	4,707,659	106%	4,613,074	100%	-2%	4%
Projected Surplus (Deficit) for year	(725)		(276,665)		336,471			
Beginning Cash Fund Balance - July 1	1,260,854 *		1,260,854 *		984,189 **			
Estimated Ending Cash Fund Balance - June 30	1,260,129 **		984,189 **		1,320,660 **			

* Audited Cash Balance
** Unaudited Cash Balance

50 IMRF/ SOCIAL SECURITY FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	4,240,151	90%	4,200,865	99%	4,266,226	89%	2%	1%
Corp.Prop.Replacement Tax	114,194	2%	112,307	98%	123,537	3%	10%	8%
Other Local Revenue	94,006	2%	150,412	160%	157,932	3%	5%	68%
General State Aid	-	0%	-					
State Aid Categorical	-	0%	-					
Federal Aid	263,741	6%	268,901	102%	253,191	5%	-6%	-4%
Transfers	-	0%	-					
TOTAL REVENUES	\$ 4,712,092	100%	\$ 4,732,484	100%	\$ 4,800,887	100%	1%	2%
Types of Expenditures								
Salaries	-	0%	-	0%	-	0%		
Employee Benefits	4,164,974	100%	4,053,338	97%	4,284,029	100%	6%	3%
Purchased Services	-	0%	-	0%	-	0%		
Supplies & Materials	-	0%	-	0%	-	0%		
Capital Outlay	-	0%	-	0%	-	0%		
Other Objects/Tuition/Transfers	-	0%	-	0%	-	0%		
TOTAL EXPENDITURES	\$ 4,164,974	100%	\$ 4,053,338	97%	\$ 4,284,029	100%	6%	3%
Projected Surplus (Deficit) for year	547,118		679,146		516,858			
Beginning Cash Fund Balance - July 1	665,198 *		665,198 *		1,344,344 **			
Estimated Ending Cash Fund Balance - June 30	\$ 1,212,316 **		\$ 1,344,344 **		\$ 1,861,201 **			

* Audited Cash Balance

** Unaudited Cash Balance

64 CAPITAL IMPROVEMENTS FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/Spent of Budget	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	5,704	100%	9,126	160%	9,582	100%	5%	68%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
TOTAL REVENUES	\$ 5,704	100%	\$ 9,126	160%	9,582	100%	5%	68%
Types of Expenditures								
Salaries	127,012	29%	114,548	90%	152,853	35%	33%	20%
Employee Benefits	6,734	2%	6,734	100%	7,005	2%	4%	4%
Purchased Services	145,000	33%	135,170	93%	135,000	31%	0%	-7%
Supplies & Materials	70,000	16%	88,137	126%	70,000	16%	-21%	0%
Capital Outlay	85,000	20%	156,225	184%	75,000	17%	-52%	-12%
Other Objects/Tuition/Transfers					-			
TOTAL EXPENDITURES	\$ 433,746	100%	\$ 500,814	115%	439,858	100%	-12%	1%
Projected Surplus (Deficit) for year	(428,042)		(491,688)		(430,276)			
Beginning Cash Fund Balance - July 1	966,119 *		966,119 *		474,431 **			
Estimated Ending Cash Fund Balance - June 30	\$ 538,077 **		\$ 474,431 **		44,155 **			

*Audited Cash Balance

**Unaudited Cash Balance

65 TECHNOLOGY PROJECTS FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/ Spent	Final Budget 2019-20	Percent of Total	Percent of Change vs FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	-		-		-			
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
Transfers	-		-		-			
TOTAL REVENUES	\$ -		\$ -		-			
Types of Expenditures								
Salaries					-			
Employee Benefits					-			
Purchased Services			84,629					
Supplies & Materials								
Capital Outlay								
Other Objects/Tuition/Transfers								
TOTAL EXPENDITURES	\$ -	0%	\$ 84,629		-			
Projected Surplus (Deficit) for year	-		(84,629)		-			
Beginning Cash Fund Balance - July 1	84,629 *		84,629 *		- **			
Transfer from Fund 64								
Estimated Ending Cash Fund Balance - June 30	\$ 84,629 **		\$ -		- **			

*Audited Cash Balance

**Unaudited Cash Balance

70 WORKING CASH FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/ Spent	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	208,134	100%	333,020	160%	349,671	100%	5%	68%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
TOTAL REVENUES	\$ 208,134	100%	\$ 333,020	160%	\$ 349,671	100%	5%	68%
Types of Expenditures								
Salaries			-		-			
Employee Benefits	-		-		-			
Purchased Services			-					
Supplies & Materials	-		-					
Capital Outlay	-		-					
Other Objects/Tuition/Transfers	-		-					
TOTAL EXPENDITURES	\$ -		\$ -		\$ -			
Projected Surplus (Deficit) for year	208,134 *		333,020 *		349,671 **			
Beginning Cash Fund Balance - July 1	12,506,198 **		12,506,198 **		12,839,218 **			
Estimated Ending Cash Fund Balance - June 30	\$ 12,714,332		\$ 12,839,218		\$ 13,188,888			

*Audited Cash Balance

**Unaudited Cash Balance

80 TORT LIABILITY FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/ Spent	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	10,000	3%	10,000	100%	1,501,582	82%	14916%	14916%
Corp.Prop.Replacement Tax	244,999	85%	240,949	98%	265,044	15%	10%	8%
Other Local Revenue	32,213	11%	51,542	160%	54,119	3%	5%	68%
General State Aid	-	0%	-	0%	-	0%		0%
State Aid Categorical								
Federal Aid								
TOTAL REVENUES	\$ 287,212	100%	\$ 302,491	105%	\$ 1,820,744	100%	502%	534%
Types of Expenditures								
Salaries	25,000	3%	8,577	0%	10,000	1%	17%	100%
Employee Benefits		0%	-	0%		0%		
Purchased Services	951,975	97%	857,871	90%	1,323,662	99%	54%	39%
Supplies & Materials	-	0%	-	0%		0%		
Capital Outlay	-	0%		0%	-	0%		
Other Objects/Tuition/Transfers	-	0%	-	0%	-	0%		
TOTAL EXPENDITURES	\$ 976,975	100%	\$ 866,447	89%	\$ 1,333,662	100%	54%	37%
Projected Surplus (Deficit) for year	(689,763)		(563,957)		487,082			
Beginning Cash Fund Balance - July 1	2,005,455 *		2,005,455 *		1,441,498 **			
Estimated Ending Cash Fund Balance - June 30	\$ 1,315,692 **		\$ 1,441,498 **		\$ 1,928,581 **			

* Audited Cash Balance

** Unaudited Cash Balance

90 LIFE/SAFETY FUND

	Adopted Budget 2018-19	Percent of Total	Unaudited Actuals 2018-19	Percent Coll/ Spent	Final Budget 2019-20	Percent of Total	Percent of Change vs. FY'19 Actuals	Percent of Change vs. FY'19 Budget
Sources of Revenues								
Property Taxes -Local	95,550	93%	114,956	120%	97,437	98%	-15%	2%
Corp.Prop.Replacement Tax		0%				0%		
Other Local Revenue	7,288	7%	11,696	160%	2,281	2%	-81%	-69%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%				0%		
Federal Aid	-	0%				0%		
Transfers	-	0%	-		-	0%		
TOTAL REVENUES	\$ 102,838	100%	\$ 126,652	123%	\$ 99,718	100%	-21%	-3%
Types of Expenditures								
Salaries			-					
Employee Benefits								
Purchased Services			-					
Supplies & Materials			-					
Capital Outlay	125,000	100%	106,999	86%	125,000	100%	17%	0%
Other Objects/Tuition/Transfers								
TOTAL EXPENDITURES	\$ 125,000	100%	\$ 106,999	86%	\$ 125,000	100%	17%	0%
Projected Surplus (Deficit) for year	(22,162)		19,654		(25,282)			
Beginning Cash Fund Balance - July 1	73,121 *		73,121 *		92,775 **			
Estimated Ending Cash Fund Balance - June 30	\$ 50,959 **		\$ 92,775 **		\$ 67,493 **			

* Audited Cash Balance

** Unaudiated Cash Balance

ALL FUNDS
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND
FISCAL YEAR 2019-20

	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
<u>Revenues by Fund</u>											
10 Education	88,088,360	1,410,572	4,277,808	93,776,740	300,000	7,885,820	4,490,401	12,376,221	9,522,777	0	115,975,738
20 Operations and Maintenance	9,044,522	446,981	201,603	9,693,105		0	5,467	5,467	0	0	9,698,572
28 Special Education	3,313,639	0	20,312	3,333,951		0	0	0	0	0	3,333,951
40 Transportation	3,618,984	0	213,798	3,832,783		0	1,116,762	1,116,762	0	0	4,949,545
50 IMRF	4,266,226	123,537	157,932	4,547,696		0	0	0	253,191	0	4,800,887
70 Working Cash	0	0	349,671	349,671		0	0	0	0	0	349,671
80 Tort Liability	1,501,582	265,044	54,119	1,820,744		0	0	0	0	0	1,820,744
Operating Funds - Subtotal	109,833,313	2,246,134	5,275,243	117,354,690	300,000	7,885,820	5,612,630	13,498,450	9,775,968	0	140,929,108
30 Debt Service	4,745,369	0	167,084	4,912,452		0	0	0	0	0	4,912,452
64 Capital Improvements	0	0	9,582	9,582		0	0	0	0	0	9,582
65 Technology Projects	0	0	0	0		0	0	0	0	0	0
90 Life Safety	97,437	0	2,281	99,718		0	0	0	0	0	99,718
TOTAL REVENUE - ALL FUNDS	114,676,119	2,246,134	5,454,189	122,376,442	300,000	7,885,820	5,612,630	13,498,450	9,775,968	0	145,950,860
<u>Expenditures by Fund</u>											
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Term. Benefits				Fund Totals
10 Education	87,426,881	10,685,760	8,020,179	4,804,746	522,178	1,118,571	84,501				112,662,817
20 Operations and Maintenance	3,705,086	492,661	1,998,685	1,431,103	1,916,855	169,964	0				9,714,355
28 Special Education	0	0	0	0	0	2,831,700	0				2,831,700
40 Transportation	495,609	33,933	4,048,489	500	0	34,542	0				4,613,074
50 IMRF	0	4,284,029	0	0	0	0	0				4,284,029
70 Working Cash	0	0	0	0	0	0	0				0
80 Tort Liability	10,000	0	1,323,662	0	0	0	0				1,333,662
Operating Funds Subtotal	91,627,576	15,496,385	15,391,015	6,236,349	2,439,033	4,154,777	84,501				135,439,636
30 Debt Service	0	0	12,000	0	0	6,121,775	0				6,133,775
64 Capital Improvements	152,853	7,005	135,000	70,000	75,000	0	0				439,858
65 Technology Projects	0	0	0	0	0	0	0				0
90 Life/Safety	0	0	0	0	125,000	0	0				125,000
TOTAL EXPENDITURES- ALL FUNDS	91,780,429	15,503,390	15,538,015	6,306,349	2,639,033	10,276,552	84,501				142,138,269

**OPERATING FUNDS (W/ WORKING CASH FUND)
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND
FISCAL YEAR 2019-20**

	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
<u>Revenues by Fund</u>												
10 Education	88,088,360	1,410,572	4,277,808	93,776,740	300,000	7,885,820	4,490,401	12,376,221	9,522,777	0	115,975,738	82.29%
20 Operations and Maintenance	9,044,522	446,981	201,603	9,693,105		0	5,467	5,467	0	0	9,698,572	6.88%
28 Special Education	3,313,639	0	20,312	3,333,951		0	0	0	0	0	3,333,951	2.37%
40 Transportation	3,618,984	0	213,798	3,832,783		0	1,116,762	1,116,762	0	0	4,949,545	3.51%
50 IMRF	4,266,226	123,537	157,932	4,547,696		0	0	0	253,191	0	4,800,887	3.41%
70 Working Cash	0	0	349,671	349,671		0	0	0	0	0	349,671	0.25%
80 Tort Liability	1,501,582	265,044	54,119	1,820,744		0	0	0	0	0	1,820,744	1.29%
Total Operating Funds Revenues	109,833,313	2,246,134	5,275,243	117,354,690	300,000	7,885,820	5,612,630	13,498,450	9,775,968	0	140,929,108	100%
Percent to Total	77.94%	1.59%	3.74%	83.27%		5.60%	3.98%	9.58%	6.94%	0.00%		
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials		Capital Outlay	Other Objects	Term. Benefits	Transfers		FUND TOTALS	Percent to Total
<u>Expenditures by Fund</u>												
10 Education	87,426,881	10,685,760	8,020,179	4,804,746		522,178	1,118,571	84,501	0		112,662,817	83.18%
20 Operations and Maintenance	3,705,086	492,661	1,998,685	1,431,103		1,916,855	169,964	0	0		9,714,355	7.17%
28 Special Education	0	0	0	0		0	2,831,700	0	0		2,831,700	2.09%
40 Transportation	495,609	33,933	4,048,489	500		0	34,542	0	0		4,613,074	3.41%
50 IMRF	0	4,284,029	0	0		0	0	0	0		4,284,029	3.16%
70 Working Cash	0	0	0	0		0	0	0	0		0	0.00%
80 Tort Liability	10,000	0	1,323,662	0		0	0	0	0		1,333,662	0.98%
Total Operating Funds Expenditures	91,637,576	15,496,385	15,391,015	6,236,349		2,439,033	4,154,777	84,501	0		135,439,636	100%
Percent to Total	67.66%	11.44%	11.36%	4.60%		1.80%	3.07%	0.06%				

OPERATING FUNDS	
<u>Revenues over Expenditures</u>	
Education Fund	\$ 3,312,921
Operations and Maintenance	\$ (15,782)
Special Education	\$ 502,251
Transportation	\$ 336,471
IMRF	\$ 516,858
Working Cash	\$ 349,671
Tort Liability	\$ 487,082
Total Surplus/(Deficit)	\$ 5,489,472

Financial Section: Fund Balance and Referendum Reserves

Maintaining a Strong Fund Balance: Solvency Ratio & Bond Rating

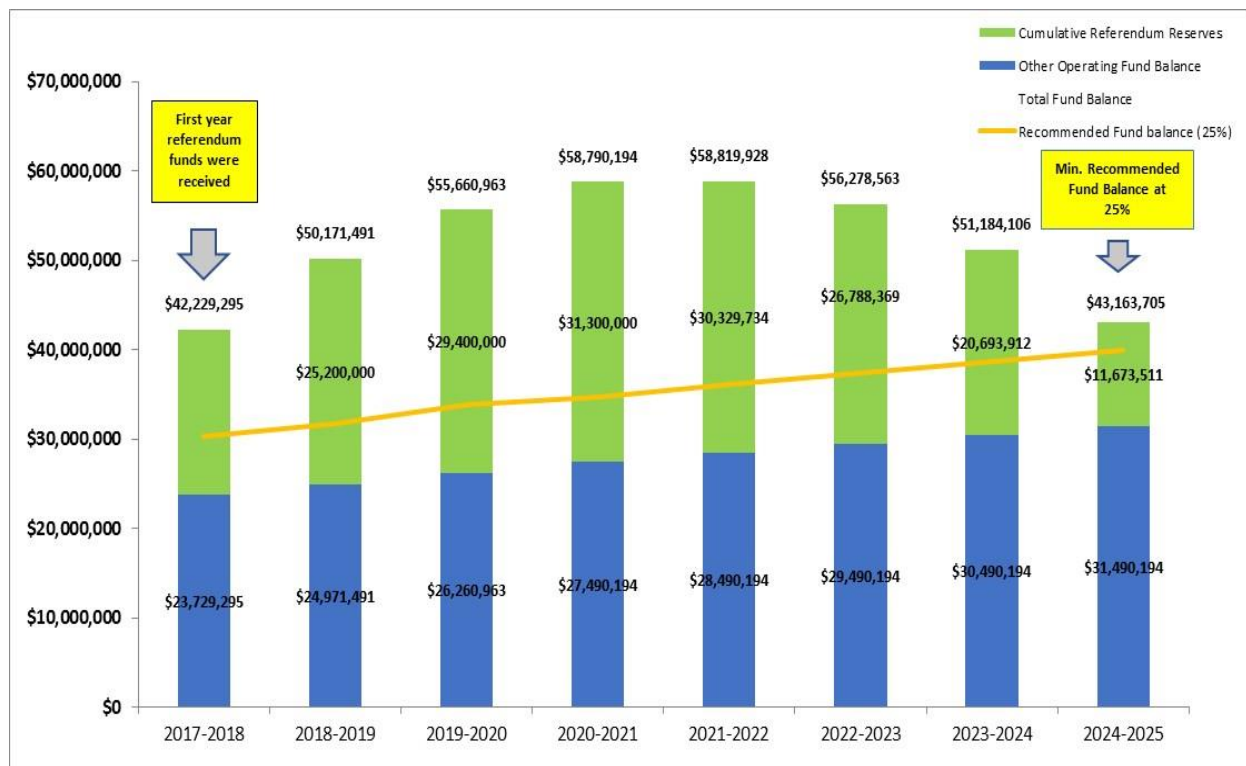
Until 2018, District 65 maintained a very small operating fund balance of \$23 million or 20 percent of its operating budget, which was insufficient and placed the District in the lowest quartile in the Illinois State Board of Education financial profile. Despite many years of sound and stable financial 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 and as a result the District's financial rating was downgraded 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 of the District's estimate the District's fund balance to remain above the 25 percent level until FY25.

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

Thanks to the Evanston and Skokie residents approving the operating rate referendum in April 2017, the District was able to restore its fund balance. A commitment made by the Board, outlined in the approved in 2017 resolution (Attachment A), directs \$1 million annually to augment the District's fund balance. In addition, the FY19 operating surplus has been added to the District's operating fund balance and preserved. This portion of the operating fund balance related to referendum funding, called "referendum reserves" is being tracked separately, monitored and reported to the board periodically to ensure District 65 remains deficit free through at least FY25. The table below illustrates estimated balance of referendum reserves at the end of the 2018-19 fiscal year.

Beginning Balance of Referendum Reserves as of 7/1/18	<u>Budgeted</u> amount of Referendum Reserves to be added in 2018-19	<u>Actual</u> amount of Referendum Reserves to be added in 2018-19	<u>Actual</u> balance of Referendum Reserves as of 6/30/19
\$18,500,000	\$3,100,000	\$6,700,000	\$25,200,000

The bar graph presented on the next page illustrates the projected operating fund balance, which includes the "referendum reserves" of the District for FY20-FY25.



Based on the current projections, “referendum reserves” are estimated to last at least through FY25. The District will take necessary steps to extend the 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
- Follow the Board April 24, 2017 resolution
- Implement a Priority Based Budget, to help identify and align District’s spending with its strategic and instructional priorities, and
- Develop new budget policies that will scrutinize new positions and programs for their instructional value
- Continue to review existing contracts and services for operational efficiencies and budget savings

The District’s financial position continues to improve. In FY19, the District’s financial rating was upgraded to *Financial Recognition*, which is the highest financial rating a school district can receive from the Illinois Board of Education. The last time the District was acknowledged for such as exemplary finance management was back in 2007-08.

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


President, Board of Education

Attest:


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.

**FY20 FINAL BUDGET
REVENUES BY OBJECT**

Fund	TYPE OF REVENUE	FY18 Actuals	FY19 Budget	FY19 Actuals	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
10 EDUCATION FUND	91111 - CURRENT YR TAXES	45,803,886.51	43,716,399.00	44,495,280.52	46,362,936.00	1,867,655.48	4.20%	2,646,537.00	6.05%
	91112 - FIRST PRIOR YR TX	46,039,647.68	43,196,257.00	41,578,977.99	42,652,260.00	1,073,282.01	2.58%	(543,997.00)	-1.26%
	91113 - OTHER PRIOR YEARS LEVIES	-1,272,875.70	-1,272,875.70	-842,578.35	-926,836.19	(84,257.84)	10.00%	346,039.51	-27.19%
	91230 - CPPR TAX - CURRENT YEAR	1,185,356.33	1,303,892.00	1,282,338.38	1,410,572.00	128,233.62	10.00%	106,680.00	8.18%
	91311 - REG SCH YEAR TUITION	38,367.15	39,518.00	8,362.98	83,752.00	75,389.02	901.46%	44,234.00	111.93%
	91344 - TUITION RICE CC	50,789.88	52,314.00	4,720.00	0.00	(4,720.00)	-100.00%	(52,314.00)	-100.00%
	91510 - INTEREST EARNED	282,058.36	310,264.20	496,394.41	521,214.13	24,819.72	5.00%	210,949.93	67.99%
	91611 - SALES TO PUPILS-LUNCH	365,169.23	365,169.00	368,325.12	368,325.12	0.00	0.00%	3,156.12	0.86%
	91612 - SALES TO PUPILS-BREAKFAST	8,519.40	8,519.40	10,521.75	10,522.00	0.25	0.00%	2,002.60	23.51%
	91613 - SALES TO PUPILS-ALA CARTE	163,711.47	163,711.47	195,388.50	195,388.50	0.00	0.00%	31,677.03	19.35%
	91620 - SALES TO ADULTS	6,848.10	6,848.10	5,916.70	5,916.70	0.00	0.00%	(931.40)	-13.60%
	91621 - CATERING SERVICES	89,716.53	78,434.00	81,996.78	81,996.78	0.00	0.00%	3,562.78	4.54%
	91720 - STUDENT FEES	501,335.63	501,335.63	447,960.34	460,710.68	12,750.34	2.85%	(40,624.95)	-8.10%
	91721 - SCHOOL ACTIVITY FEES	-82,349.45	-78,349.45	-94,751.91	-86,751.91	8,000.00	-8.44%	(8,402.46)	10.72%
	91722 - STUDENT CAMP FEES	90,638.92	99,811.00	78,191.14	70,372.00	(7,819.14)	-10.00%	(29,439.00)	-29.49%
	91723 - TECHNOLOGY FEE	152,307.59	152,307.59	166,924.24	168,924.24	2,000.00	1.20%	16,616.65	10.91%
	91724 - PARENT FEES-SUMMER PROGRAM	78,960.53	78,960.00	80,667.65	89,017.65	8,350.00	10.35%	10,057.65	12.74%
	91725 - PARENT FEES-DAY CARE 525	1,655,668.93	1,655,668.43	1,489,153.17	1,504,019.17	14,866.00	1.00%	(151,649.26)	-9.16%
	91726 - PARENT FEES-DAY CARE 560	20,625.29	23,625.00	40,688.24	40,688.74	0.50	0.00%	17,063.74	72.23%
	91920 - PRIVATE SOURCES	465,355.90	265,606.00	252,332.90	357,750.00	105,417.10	41.78%	92,144.00	34.69%
	91921 - PRIVATE GRANTS	295,325.00	10,500.00	20,037.04	5,250.00	(14,787.04)	-73.80%	(5,250.00)	-50.00%
	91960 - TIF SURPLUS PAYMENTS	224,188.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	91995 - DEC REIMBURSEMENT	52,814.00	53,531.00	18,674.00	90,699.00	72,025.00	385.70%	37,168.00	69.43%
	91996 - E-RATE REIMBURSEMENT	167,011.30	167,011.30	160,013.02	160,013.00	(0.02)	0.00%	(6,998.30)	-4.19%
	91999 - OTHER LOCAL REVENUE	215,752.86	281,758.00	132,088.87	150,000.00	17,911.13	13.56%	(131,758.00)	-46.76%
	91 - LOCAL REVENUES	96,598,829.93	91,180,214.97	90,477,623.48	93,776,739.61	3,299,116.13	3.65%	2,596,524.64	2.85%
	92100 - GRANTS - SUPPORTING	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
	92200 - GRANTS - SUPPORTING	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
	92 - FLOW THRU REVENUES	0.00	300,000.00	0.00	300,000.00	300,000.00	100.00	0.00	0.00
	93001 - EVIDENCE BASED FUNDING	5,909,284.13	7,871,699.00	7,889,974.52	7,885,820.00	(4,154.52)	-0.05%	14,121.00	0.18%
	93002 - GEN STATE AID - POVERTY	1,971,092.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	93100 - PRIV. FACIL TUITION REIMB	1,037,009.81	884,260.34	877,619.70	877,862.00	242.30	0.03%	(6,398.34)	-0.72%
	93105 - SP ED - EXTRAORDINARY	496,761.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	93110 - SPECIAL EDUC-PERSONNEL	1,004,255.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	93120 - SP ED ORPHANAGE INDIVIDUA	1,732,669.92	1,732,669.00	1,512,253.31	1,212,252.00	(300,001.31)	-19.84%	(520,417.00)	-30.04%

**FY20 FINAL BUDGET
REVENUES BY OBJECT**

Fund

TYPE OF REVENUE	FY18 Actuals	FY19 Budget	FY19 Actuals	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
93130 - STATE-SP ED-ORPHANAGE	148,543.00	74,560.00	61,398.00	61,398.00	0.00	0.00%	(13,162.00)	-17.65%
93145 - SP ED SUMMER SCHOOL	2,183.00	2,183.00	0.00	0.00	0.00	0.00%	(2,183.00)	-100.00%
93305 - BILINGUAL ED- T.P.I.	312,630.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
93360 - FREE LUNCH & BREAKFAST	18,347.94	15,504.66	21,389.14	13,334.00	(8,055.14)	-37.66%	(2,170.66)	-14.00%
93651 - NATIONAL CERTIF.INITIAT.	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00%	0.00	0.00%
93695 - TRUANTS ALTERNATIVE	102,000.00	6,000.00	66,466.00	60,000.00	(6,466.00)	-9.73%	54,000.00	900.00%
93700 - PREVENTIVE INIT. 0-3 YRS	1,223,938.00	1,163,839.00	1,265,623.13	1,265,623.13	0.00	0.00%	101,784.13	8.75%
93705 - EARLY CHILDHOOD GRANTS	807,121.78	934,668.00	935,924.89	935,924.89	0.00	0.00%	1,256.89	0.13%
93800 - STATE LIBRARY GRANT	10,425.81	4,758.81	5,619.75	5,619.75	0.00	0.00%	860.94	18.09%
93950 - ORPHANAGE TUITION - 18-3	-2,274.50	970.00	29,411.50	11,112.00	(18,299.50)	-62.22%	10,142.00	1045.57%
93998 - PIPES & PRECIPITATION GRANT	25,668.70	0.00	17,464.16	42,775.00	25,310.84	144.93%	42,775.00	100.00%
93 - STATE REVENUES	14,804,157.23	12,695,611.81	12,683,144.10	12,376,220.77	(306,923.33)	-2.42%	(319,391.04)	-2.52%
94044 - EARLY HEADSTART GRANT	968,468.82	968,468.82	1,656,950.95	1,163,827.00	(493,123.95)	-29.76%	195,358.18	20.17%
94045 - HEAD START	1,585,740.18	1,585,740.18	2,227,214.05	1,704,071.00	(523,143.05)	-23.49%	118,330.82	7.46%
94110 - CLASS SIZE REDUCTION/FED	52,599.04	51,845.99	125,212.74	0.00	(125,212.74)	-100.00%	(51,845.99)	-100.00%
94210 - NATIONAL SCH LUNCH PROG	1,168,756.06	1,168,756.06	1,122,951.31	1,122,950.32	(0.99)	0.00%	(45,805.74)	-3.92%
94220 - SCHOOL BREAKFAST PROGRAM	101,602.34	101,602.34	108,700.04	108,699.81	(0.23)	0.00%	7,097.47	6.99%
94226 - CHILD & ADULT CARE FOOD	161,685.45	161,685.45	156,990.32	124,140.35	(32,849.97)	-20.92%	(37,545.10)	-23.22%
94300 - TITLE I LOW INCOME	1,071,857.00	1,024,251.00	1,005,520.00	1,005,520.00	0.00	0.00%	(18,731.00)	-1.83%
94305 - TITLE I - LOW INCOME - NEG. PRIV.	0.00	0.00	0.00	12,886.00	12,886.00	100.00%	12,886.00	100.00%
94331 - TITLE I SCHOOL IMPROV. & ACCOUNT	0.00	0.00	0.00	171,359.00	171,359.00	100.00%	171,359.00	100.00%
94493 - DHS-562	278,465.32	262,969.59	309,123.37	309,123.37	0.00	0.00%	46,153.78	17.55%
94496 - DHS-525	71,761.58	112,677.76	142,892.61	142,891.69	(0.92)	0.00%	30,213.93	26.81%
94600 - SP ED-PRESCHOOL	53,093.00	61,274.00	77,442.00	42,186.00	(35,256.00)	-45.53%	(19,088.00)	-31.15%
94620 - SP ED-IDEA	1,619,769.00	1,652,283.00	1,600,882.00	1,651,756.00	50,874.00	3.18%	(527.00)	-0.03%
94625 - SP ED IDEA ROOM & BOARD	311,902.24	293,134.97	558,797.71	558,797.00	(0.71)	0.00%	265,662.03	90.63%
94909 - TITLE III	44,596.00	72,716.00	118,379.00	118,374.00	(5.00)	0.00%	45,658.00	62.79%
94932 - TITLE II	88,948.96	48,574.01	111,001.26	195,110.00	84,108.74	75.77%	146,535.99	301.68%
94991 - MEDICAID - ADM OUTREACH	311,268.75	341,024.25	347,906.84	347,906.15	(0.69)	0.00%	6,881.90	2.02%
94992 - MEDICAID - FEE FOR SERVICE	490,055.80	736,297.70	743,180.29	743,179.60	(0.69)	0.00%	6,881.90	0.93%
94 - FEDERAL REVENUES	8,380,569.54	8,643,301.12	10,413,144.49	9,522,777.29	(890,367.20)	-8.55%	879,476.17	10.18%
10 EDUCATION FUND TOTAL	119,783,556.70	112,819,127.90	113,573,912.07	115,975,737.67	2,401,825.60	2.11%	3,156,609.77	2.80%
20 BUILDING FUND								
91111 - CURRENT YR TAXES	2,711,412.00	5,390,743.00	5,483,928.95	4,747,883.00	(736,045.95)	-13.42%	(642,860.00)	-11.93%
91112 - FIRST PRIOR YR TX	5,440,160.16	2,609,257.00	2,506,504.24	4,391,040.00	1,884,535.76	75.19%	1,781,783.00	68.29%

**FY20 FINAL BUDGET
REVENUES BY OBJECT**

Fund

TYPE OF REVENUE	FY18 Actuals	FY19 Budget	FY19 Actuals	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
91113 - OTHER PRIOR YEARS LEVIES	-129,267.75	-129,267.75	-85,819.52	-94,401.47	(8,581.95)	10.00%	34,866.28	-26.97%
91230 - CPPR TAX - CURRENT YEAR	375,614.49	413,176.00	406,346.09	446,981.00	40,634.91	10.00%	33,805.00	8.18%
91510 - INTEREST EARNED	56,430.76	62,073.84	99,319.37	104,285.34	4,965.97	5.00%	42,211.50	68.00%
91912 - PERMIT RENTAL FEES	43,121.60	45,000.00	34,048.50	34,049.00	0.50	0.00%	(10,951.00)	-24.34%
91940 - OTHER DIST/GOVT AGENCY	43,557.04	53,977.00	51,020.48	51,020.00	(0.48)	0.00%	(2,957.00)	-5.48%
91996 - E-RATE REIMBURSEMENT	12,248.60	12,248.60	12,274.34	12,248.60	(25.74)	-0.21%	0.00	0.00%
91 - LOCAL REVENUES	8,553,276.90	8,457,207.69	8,507,622.45	9,693,105.47	1,185,483.02	13.93%	1,235,897.78	14.61%
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%
93 - STATE REVENUES	5,467.22	5,467.22	5,467.22	5,467.22	0.00	0.00%	0.00	0.00%
20 BUILDING FUND TOTAL	8,558,744.12	8,462,674.91	8,513,089.67	9,698,572.69	1,185,483.02	13.93%	1,235,897.78	14.60%
28 SPECIAL EDUCATION FUND								
91111 - CURRENT YR TAXES	1,500,000.00	1,856,515.00	1,889,370.97	1,723,050.00	(166,320.97)	-8.80%	(133,465.00)	-7.19%
91112 - FIRST PRIOR YR TX	1,462,229.35	1,443,485.00	1,386,692.31	1,590,750.00	204,057.69	14.72%	147,265.00	10.20%
91113 - OTHER PRIOR YEARS LEVIES	-222.48	-222.48	-145.95	-160.55	(14.60)	10.00%	61.93	-27.84%
91510 - INTEREST EARNED	10,990.93	12,090.02	19,344.48	20,311.70	967.22	5.00%	8,221.68	68.00%
91 - LOCAL REVENUES	2,972,997.80	3,311,867.54	3,295,261.81	3,333,951.15	38,689.34	1.17%	22,083.61	0.67%
28 SPECIAL EDUCATION FUND TOTAL	2,972,997.80	3,311,867.54	3,295,261.81	3,333,951.15	38,689.34	1.17%	22,083.61	0.67%
30 DEBT SERVICE FUND								
91111 - CURRENT YR TAXES	4,537,847.93	4,272,581.00	5,155,593.85	3,183,112.00	(1,972,481.85)	-38.26%	(1,089,469.00)	-25.50%
91112 - FIRST PRIOR YR TX	2,236,405.64	1,727,419.00	1,670,258.73	2,075,364.00	405,105.27	24.25%	347,945.00	20.14%
91113 - OTHER PRIOR YEARS LEVIES	-704,854.08	-704,854.08	-466,461.19	-513,107.31	(46,646.12)	10.00%	191,746.77	-27.20%
91510 - INTEREST EARNED	90,411.92	99,453.11	159,127.29	167,083.65	7,956.36	5.00%	67,630.54	68.00%
91 - LOCAL REVENUES	6,159,811.41	5,394,599.03	6,518,518.68	4,912,452.34	(1,606,066.34)	-24.64%	(482,146.69)	-8.94%
30 DEBT SERVICE FUND TOTAL	6,159,811.41	5,394,599.03	6,518,518.68	4,912,452.34	(1,606,066.34)	-24.64%	(482,146.69)	-8.94%
40 TRANSPORTATION FUND								
91111 - CURRENT YR TAXES	2,250,000.00	1,034,772.00	1,051,631.01	1,879,587.00	827,955.99	78.73%	844,815.00	81.64%
91112 - FIRST PRIOR YR TX	880,628.24	2,165,228.00	2,080,038.48	1,763,640.00	(316,398.48)	-15.21%	(401,588.00)	-18.55%
91113 - OTHER PRIOR YEARS LEVIES	-33,373.78	-33,373.78	-22,038.68	-24,242.55	(2,203.87)	10.00%	9,131.23	-27.36%
91411 - REG DAY - PUPIL/PARENTS	64,177.79	66,103.00	58,389.64	59,447.00	1,057.36	1.81%	(6,656.00)	-10.07%
91510 - INTEREST EARNED	83,522.29	91,874.52	147,001.27	154,351.33	7,350.06	5.00%	62,476.81	68.00%
91 - LOCAL REVENUES	3,244,954.54	3,324,603.74	3,315,021.72	3,832,782.78	517,761.06	15.62%	508,179.04	15.29%
93500 - TRANSPORTATION	29,661.12	27,473.76	26,790.05	27,375.97	585.92	2.19%	(97.79)	-0.36%
93510 - TRANSPORTATION	1,414,771.32	960,260.58	971,375.95	971,578.82	202.87	0.02%	11,318.24	1.18%
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%

**FY20 FINAL BUDGET
REVENUES BY OBJECT**

Fund	TYPE OF REVENUE	FY18 Actuals	FY19 Budget	FY19 Actuals	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
	93 - STATE REVENUES	1,562,239.44	1,105,541.34	1,115,973.00	1,116,761.79	788.79	0.07%	11,220.45	1.01%
	40 TRANSPORTATION FUND TOTAL	4,807,193.98	4,430,145.08	4,430,994.72	4,949,544.57	518,549.85	11.70%	519,399.49	11.72%
50 IMRF FUND	91111 - CURRENT YR TAXES	750,000.00	750,000.00	760,501.52	1,305,236.00	544,734.48	71.63%	555,236.00	74.03%
	91112 - FIRST PRIOR YR TX	212,431.09	1,750,000.00	1,679,535.66	1,199,000.00	(480,535.66)	-28.61%	(551,000.00)	-31.49%
	91113 - OTHER PRIOR YEARS LEVIES	-4,449.83	-4,449.83	-2,919.03	-3,210.93	(291.90)	10.00%	1,238.90	-27.84%
	91151 - CURRENT YEAR LEVY-SS/MED	550,000.00	1,292,308.00	1,313,053.41	957,231.00	(355,822.41)	-27.10%	(335,077.00)	-25.93%
	91152 - FIRST PR YEAR LEVY-SS/MED	1,423,881.54	507,692.00	487,327.01	863,370.00	376,042.99	77.16%	355,678.00	70.06%
	91153 - OTHER PR YEAR LEVY-SS/MED	-55,400.46	-55,400.00	-36,633.83	-55,400.00	(18,766.17)	51.23%	0.00	0.00%
	91230 - CPPR TAX - CURRENT YEAR	103,813.06	114,194.00	112,306.70	123,537.00	11,230.30	10.00%	9,343.00	8.18%
	91510 - INTEREST EARNED	85,460.07	94,006.08	150,411.78	157,932.37	7,520.59	5.00%	63,926.29	68.00%
	91 - LOCAL REVENUES	3,065,735.47	4,448,350.25	4,463,583.22	4,547,695.44	84,112.22	1.88%	99,345.19	2.23%
	94869 - BAB INTEREST PAYMENTS	282,814.26	263,741.00	268,900.68	253,191.00	(15,709.68)	-5.84%	(10,550.00)	-4.00%
	94 - FEDERAL REVENUES	282,814.26	263,741.00	268,900.68	253,191.00	(15,709.68)	-5.84%	(10,550.00)	-4.00%
	97130 - PERM. TRANSFER BET. FUNDS	37,068.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	97 - PERMANENT TRANSFERS	37,068.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	50 IMRF FUND TOTAL	3,385,618.68	4,712,091.25	4,732,483.90	4,800,886.44	68,402.54	1.45%	88,795.19	1.88%
64 CAP. & LIFE SAFETY PRJ FD	91510 - INTEREST EARNED	5,185.00	5,703.50	9,125.72	9,582.01	456.29	5.00%	3,878.51	68.00%
	91 - LOCAL REVENUES	5,185.00	5,703.50	9,125.72	9,582.01	456.29	5.00%	3,878.51	68.00%
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	5,185.00	5,703.50	9,125.72	9,582.01	456.29	5.00%	3,878.51	68.00%
70 WORKING CASH FUND	91510 - INTEREST EARNED	189,212.96	208,134.26	333,019.64	349,670.62	16,650.98	5.00%	141,536.36	68.00%
	91 - LOCAL REVENUES	189,212.96	208,134.26	333,019.64	349,670.62	16,650.98	5.00%	141,536.36	68.00%
	70 WORKING CASH FUND TOTAL	189,212.96	208,134.26	333,019.64	349,670.62	16,650.98	5.00%	141,536.36	68.00%
80 TORT FUND	91111 - CURRENT YR TAXES	0.00	0.00	0.00	521,979.00	521,979.00	0.00%	521,979.00	0.00%
	91112 - FIRST PRIOR YR TX	1,080,682.99	10,000.00	10,000.00	1,006,240.00	996,240.00	9962.40%	996,240.00	9962.40%
	91113 - OTHER PRIOR YEARS LEVIES	-20,024.26	0.00	0.00	-26,637.28	(26,637.28)	0.00%	(26,637.28)	0.00%
	91230 - CPPR TAX - CURRENT YEAR	222,726.19	244,999.00	240,948.92	265,044.00	24,095.08	10.00%	20,045.00	8.18%
	91510 - INTEREST EARNED	29,284.66	32,213.13	51,541.65	54,118.73	2,577.08	5.00%	21,905.60	68.00%
	91 - LOCAL REVENUES	1,312,669.58	287,212.13	302,490.57	1,820,744.45	1,518,253.88	501.92%	1,533,532.32	533.94%
	80 TORT FUND TOTAL	1,312,669.58	287,212.13	302,490.57	1,820,744.45	1,518,253.88	501.92%	1,533,532.32	533.94%
90 LIFE SAFETY FUND	91111 - CURRENT YR TAXES	57,316.48	59,363.00	77,238.44	52,198.00	(25,040.44)	-32.42%	(7,165.00)	-12.07%
	91112 - FIRST PRIOR YR TX	56,975.70	40,637.00	40,637.00	48,450.00	7,813.00	19.23%	7,813.00	19.23%

**FY20 FINAL BUDGET
REVENUES BY OBJECT**

Fund

TYPE OF REVENUE	FY18 Actuals	FY19 Budget	FY19 Actuals	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
91113 - OTHER PRIOR YEARS LEVIES	-4,449.82	-4,449.82	-2,919.02	-3,210.92	(291.90)	10.00%	1,238.90	-27.84%
91510 - INTEREST EARNED	6,625.27	7,287.80	11,695.88	2,280.67	(9,415.21)	-80.50%	(5,007.13)	-68.71%
91 - LOCAL REVENUES	116,467.63	102,837.98	126,652.30	99,717.75	(26,934.55)	-21.27%	(3,120.23)	-3.03%
90 LIFE SAFETY FUND TOTAL	116,467.63	102,837.98	126,652.30	99,717.75	(26,934.55)	-21.27%	(3,120.23)	-3.03%
TOTAL ALL FUNDS	147,291,457.86	139,734,393.58	141,835,549.08	145,950,859.69	4,115,310.61	2.90%	6,216,466.11	4.45%

**FY20 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)**

Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
10 EDUCATION FUND	01010 - SUPERINTENDENT	245,109.16	252,217.12	252,217.00	259,784.00	7,567.00	3.00%	7,566.88	3.00%
	01030 - DIRECTORS	1,111,560.43	1,304,437.39	1,218,764.19	1,296,580.21	77,816.02	6.38%	(7,857.18)	-0.60%
	01040 - COORDINATORS/SUPERVISORS	1,061,019.20	1,233,241.28	1,123,266.01	1,150,003.21	26,737.20	2.38%	(83,238.07)	-6.75%
	01050 - COORD/SUPERS-SPECIAL PRGM	1,324,331.05	1,275,829.97	1,277,841.55	1,653,732.88	375,891.33	29.42%	377,902.91	29.62%
	01056 - ASST COOR - SCHOOL AGE	50,493.18	52,009.18	52,007.98	53,067.98	1,060.00	2.04%	1,058.80	2.04%
	01060 - GRANT MANAGER	80,617.35	83,036.35	83,035.87	84,789.87	1,754.00	2.11%	1,753.52	2.11%
	01070 - ADMIN. SUPPORT	1,223,739.71	1,357,949.14	1,296,426.08	1,359,082.47	62,656.39	4.83%	1,133.33	0.08%
	01071 - PROGRAM SUPPORT STAFF	448,724.40	566,430.67	491,044.76	456,362.56	(34,682.20)	-7.06%	(110,068.11)	-19.43%
	01080 - ADMIN. OTHER	1,286,976.40	1,428,729.30	1,391,017.95	1,519,104.40	128,086.45	9.21%	90,375.10	6.33%
	01110 - PRINCIPAL	2,221,919.18	2,250,097.00	2,272,401.72	2,289,671.72	17,270.00	0.76%	39,574.72	1.76%
	01120 - ASSISTANT PRINCIPAL	1,446,337.30	1,451,384.15	1,472,947.74	1,476,254.12	3,306.38	0.22%	24,869.97	1.71%
	01130 - DEPARTMENT CHAIRMAN	2,000.00	4,000.00	2,000.00	2,000.00	0.00	0.00%	(2,000.00)	-50.00%
	01133 - D.E.C. PRESIDENT	114,471.72	108,990.00	123,641.02	111,290.00	(12,351.02)	-9.99%	2,300.00	2.11%
	01138 - PROJECT SPECIALIST	32,682.71	68,063.00	68,062.80	117,424.00	49,361.20	72.52%	49,361.00	72.52%
	01139 - INTERN	31,890.00	36,000.00	30,600.00	36,000.00	5,400.00	17.65%	0.00	0.00%
	01140 - SECRETARIES & CLERKS	958,441.54	972,769.89	1,000,622.11	1,005,236.49	4,614.38	0.46%	32,466.60	3.34%
	01150 - TEACHERS-REGULAR	41,878,994.83	43,005,324.87	43,333,995.00	44,236,051.25	902,056.25	2.08%	1,230,726.38	2.86%
	01155 - NEW TEACHER ORIENTATION	17,548.40	25,000.00	29,402.50	30,000.00	597.50	2.03%	5,000.00	20.00%
	01170 - TEACHER - SUBSTITUTES	452,839.92	644,827.00	578,936.01	659,880.00	80,943.99	13.98%	15,053.00	2.33%
	01171 - SUBSTITUTE TEACH-PROF.DEV	10,310.00	33,232.00	14,084.57	33,000.00	18,915.43	134.30%	(232.00)	-0.70%
	01176 - TEACHERS-SUB/DAY CARE	4,743.13	8,000.00	18,167.45	8,000.00	(10,167.45)	-55.97%	0.00	0.00%
	01180 - TEACHERS-SPECIAL EDUCA.	7,622,312.84	7,903,703.90	7,828,171.79	8,024,090.57	195,918.78	2.50%	120,386.67	1.52%
	01181 - ITINERANT TEACHER	76,309.00	80,537.00	80,537.00	83,637.00	3,100.00	3.85%	3,100.00	3.85%
	01182 - KINDERGARTEN TCHR STIPEND	35,147.20	35,000.00	31,301.42	32,000.00	698.58	2.23%	(3,000.00)	-8.57%
	01185 - COACH	1,412,874.34	1,851,480.00	1,641,054.88	2,027,272.80	386,217.92	23.53%	175,792.80	9.49%
	01186 - LIBRARY MEDIA ASSISTANTS	87,038.80	85,226.70	85,601.70	88,609.20	3,007.50	3.51%	3,382.50	3.97%
	01187 - COMPUTER/TECHNOLOGY ASST	476,015.39	548,792.53	531,923.42	546,494.22	14,570.80	2.74%	(2,298.31)	-0.42%
	01189 - BILINGUAL FACILITATOR	43,604.88	45,573.50	45,573.38	47,073.50	1,500.12	3.29%	1,500.00	3.29%
	01192 - TEACHER-HOME & HOSPITAL	12,836.25	1,000.00	28,617.50	1,000.00	(27,617.50)	-96.51%	0.00	0.00%
	01195 - GROUP AND SITE LEADERS	734,315.32	801,279.80	760,253.59	796,729.14	36,475.55	4.80%	(4,550.66)	-0.57%
	01197 - CHILD DEVELOPMENT TEACHER	373,743.96	263,699.63	446,901.52	509,016.40	62,114.88	13.90%	245,316.77	93.03%
	01198 - MCKINNEY VENTO LIAISON	41,715.00	39,658.00	42,180.00	40,000.00	(2,180.00)	-5.17%	342.00	0.86%
	01201 - FOOD SERVICE CHILD CARE	27,913.82	44,961.90	26,153.28	48,937.25	22,783.97	87.12%	3,975.35	8.84%
	01205 - CENTER FACILITATOR	92,137.83	75,837.83	94,901.96	96,041.96	1,140.00	1.20%	20,204.13	26.64%
	01206 - CHILD DEVELOPMENT AIDE	0.00	221,364.00	0.00	0.00	0.00	0.00%	(221,364.00)	-100.00%
	01207 - FAMILY SUPPORT ADVOCATE	173,338.45	189,346.31	174,008.19	267,254.10	93,245.91	53.59%	77,907.79	41.15%
	01208 - FAMILY SUPPORT TEAM LEADE	55,664.47	56,538.33	58,167.63	59,944.48	1,776.85	3.05%	3,406.15	6.02%
	01209 - CHILD DEVELOP TEAM LEADER	24,335.25	84,634.00	4,494.00	37,537.00	33,043.00	735.27%	(47,097.00)	-55.65%
	01210 - EXTRA DUTIES STIPEND	71,250.00	70,000.00	99,202.00	100,000.00	798.00	0.80%	30,000.00	42.86%
	01211 - SUMMER CURRICULUM PROJECT	97,692.50	105,000.00	105,175.00	100,000.00	(5,175.00)	-4.92%	(5,000.00)	-4.76%
	01213 - ALTERN. TO SUSP. STIPEND	6,775.00	4,000.00	6,000.00	4,000.00	(2,000.00)	-33.33%	0.00	0.00%
	01215 - STIPEND	772,737.32	728,542.00	765,056.13	861,768.00	96,711.87	12.64%	133,226.00	18.29%
	01216 - MENTORING STIPEND	12,200.00	12,000.00	12,339.20	12,000.00	(339.20)	-2.75%	0.00	0.00%

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Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
	01217 - MEETING STIPEND	7,201.93	9,000.00	3,732.66	7,000.00	3,267.34	87.53%	(2,000.00)	-22.22%
	01218 - WEBMASTER STIPEND	17,000.00	17,000.00	16,540.90	17,000.00	459.10	2.78%	0.00	0.00%
	01219 - CAR ALLOWANCE	9,315.00	9,315.00	8,825.00	11,990.00	3,165.00	35.86%	2,675.00	28.72%
	01220 - OVERTIME	31,768.19	38,500.00	23,374.25	43,000.00	19,625.75	83.96%	4,500.00	11.69%
	01223 - BOARD SECRETARY	56,671.81	58,371.81	58,371.96	59,340.96	969.00	1.66%	969.15	1.66%
	01225 - SECRETARIAL SUMMER WORK	6,073.55	16,000.00	10,748.16	16,000.00	5,251.84	48.86%	0.00	0.00%
	01227 - TEST STIPENDS	32,000.00	30,000.00	32,035.00	32,000.00	(35.00)	-0.11%	2,000.00	6.67%
	01229 - SUMMER WORK-ASSIST. PRINCIPALS	10,129.39	25,000.00	25,246.59	25,000.00	(246.59)	-0.98%	0.00	0.00%
	01250 - LIBRARIANS	1,251,754.59	1,299,689.00	1,307,888.00	1,360,618.00	52,730.00	4.03%	60,929.00	4.69%
	01280 - SOCIAL WORKERS	2,516,644.70	2,634,240.36	2,577,509.55	2,767,533.10	190,023.55	7.37%	133,292.74	5.06%
	01290 - NURSES	67,116.04	84,446.00	69,446.00	70,846.00	1,400.00	2.02%	(13,600.00)	-16.10%
	01295 - OCCUP & PHYS THERAPISTS	661,555.34	681,430.80	701,078.19	780,651.50	79,573.31	11.35%	99,220.70	14.56%
	01310 - PSYCHOLOGISTS	1,186,922.93	1,190,415.50	1,159,941.23	1,257,410.36	97,469.13	8.40%	66,994.86	5.63%
	01320 - SPEECH CLINICIANS	1,540,506.83	1,553,576.60	1,592,126.92	1,594,427.44	2,300.52	0.14%	40,850.84	2.63%
	01321 - INTERPRETATION SERVICES	524.42	5,100.00	1,085.06	1,000.00	(85.06)	-7.84%	(4,100.00)	-80.39%
	01322 - TRANSLATOR	58,838.23	59,679.72	60,411.56	60,877.91	466.35	0.77%	1,198.19	2.01%
	01325 - VISION/HEARING TECHNICIAN	60,078.32	60,448.32	75,155.95	84,686.95	9,531.00	12.68%	24,238.63	40.10%
	01350 - FOOD SERVICE MIDDLE SCHOOL	314,279.64	330,737.12	325,288.57	338,337.67	13,049.10	4.01%	7,600.55	2.30%
	01360 - FOOD SERVICE ELEMENTARY	197,523.36	236,431.74	222,823.34	258,414.90	35,591.56	15.97%	21,983.16	9.30%
	01361 - NUTRITIONIST	46,300.59	46,800.50	47,689.40	49,939.52	2,250.12	4.72%	3,139.02	6.71%
	01370 - LUNCHROOM SUPERVISORS	598,284.19	616,232.70	660,300.40	682,474.91	22,174.51	3.36%	66,242.21	10.75%
	01410 - AIDES	490,578.16	551,565.00	539,447.97	696,038.57	156,590.60	29.03%	144,473.57	26.19%
	01411 - AIDES SUBSTITUTES	26,662.50	53,000.00	137,898.56	130,000.00	(7,898.56)	-5.73%	77,000.00	145.28%
	01415 - HEALTH AIDES	482,081.34	488,952.52	484,382.11	514,055.92	29,673.81	6.13%	25,103.40	5.13%
	01416 - HEALTH AIDES-SUBSTITUTES	47,309.42	48,000.00	58,963.91	55,000.00	(3,963.91)	-6.72%	7,000.00	14.58%
	01420 - SP ED AIDES	2,492,982.55	2,526,380.61	2,746,194.93	3,012,838.93	266,644.00	9.71%	486,458.32	19.26%
	01421 - SPECIAL ED SUB AIDE	24,465.00	25,000.00	6,617.50	6,000.00	(617.50)	-9.33%	(19,000.00)	-76.00%
	01425 - SUMMER SCH-CERTIFIED	218,213.67	198,741.57	242,008.62	251,391.00	9,382.38	3.88%	52,649.43	26.49%
	01610 - TEMPORARY HELP	202.50	11,000.00	2,303.32	8,500.00	6,196.68	269.03%	(2,500.00)	-22.73%
	01612 - RESIDENCE/TRUANT OFFICER	16,736.56	12,682.48	25,256.53	16,736.12	(8,520.41)	-33.74%	4,053.64	31.96%
	01630 - STAFF CHANGES	0.00	142,000.00	0.00	82,000.00	82,000.00	0.00%	(60,000.00)	-42.25%
	01650 - HEADSTART TEACHER SALARY	538,998.64	576,541.00	541,595.46	567,007.57	25,412.11	4.69%	(9,533.43)	-1.65%
	01651 - HEADSTART T.A. SALARY	205,679.93	269,493.60	280,799.98	317,670.40	36,870.42	13.13%	48,176.80	17.88%
	01652 - HEADSTART - FOOD SALARY	74,501.42	75,480.00	83,914.15	78,872.54	(5,041.61)	-6.01%	3,392.54	4.49%
	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	4,500.00	4,500.00	0.00	0.00%	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	4,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
	01802 - DISTRICTWIDE CHAIR-SCIENCE	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	0.00	0.00%

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Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
	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	4,000.00	2,000.00	(2,000.00)	-50.00%	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 LANC	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	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	500,000.00	500,000.00	0.00%	0.00	0.00%
	01 - SALARIES	79,595,107.97	83,942,495.69	83,176,597.63	87,426,881.05	4,250,283.42	5.11%	3,484,385.36	4.15%
	02110 - TEACHER RETIREMENT	10,228.04	10,228.00	10,345.66	10,535.00	189.34	1.83%	307.00	3.00%
	02111 - TEACH RETIRE-HEALTH	587,559.82	609,593.31	633,481.15	658,820.38	25,339.23	4.00%	49,227.07	8.08%
	02112 - TRS CONTRIBUTION	381,158.72	394,379.66	392,017.05	407,698.93	15,681.88	4.00%	13,319.27	3.38%
	02113 - TRS FEDERAL GRANTS	-28,290.84	97,395.75	88,541.42	110,507.59	21,966.17	24.81%	13,111.84	13.46%
	02150 - TRS RETIREMENT COST	125,678.39	100,000.00	71,469.47	100,000.00	28,530.53	39.92%	0.00	0.00%
	02180 - BOARD PAID ANNUITY	15,304.16	15,815.00	15,926.94	0.00	(15,926.94)	-100.00%	(15,815.00)	-100.00%
	02210 - LIFE INSURANCE	95,864.37	95,864.37	98,276.64	98,276.64	0.00	0.00%	2,412.27	2.52%
	02221 - MEDICAL INSURANCE	8,261,687.12	8,071,664.91	8,270,097.19	8,654,684.85	384,587.66	4.65%	583,019.94	7.22%
	02222 - DISABILITY INSURANCE	144,395.12	144,395.12	143,312.46	143,312.46	0.00	0.00%	(1,082.66)	-0.75%
	02230 - DENTAL INSURANCE	370,539.24	374,777.49	381,255.96	383,470.60	2,214.64	0.58%	8,693.11	2.32%
	02236 - EMPLOYEE ASSISTANCE	27,954.00	27,225.00	27,954.00	27,954.00	0.00	0.00%	729.00	2.68%
	02237 - FLEX PROGRAM ADM EXPENSE	7,889.75	9,000.00	7,353.00	8,000.00	647.00	8.80%	(1,000.00)	-11.11%
	02300 - TUITION REIMBURSEMENT	1,706.83	1,500.00	3,280.00	17,500.00	14,220.00	433.54%	16,000.00	1066.67%
	02301 - TUITION REIMBSMNT-COUNCIL	0.00	7,500.00	1,935.00	7,500.00	5,565.00	287.60%	0.00	0.00%
	02302 - TUITION REIMBURSEMENT-DEC	50,266.34	50,000.00	49,808.44	50,000.00	191.56	0.38%	0.00	0.00%
	02350 - MEDICAL FITNESS FOR DUTY	3,150.00	10,000.00	2,500.00	5,000.00	2,500.00	100.00%	(5,000.00)	-50.00%
	02400 - PHYSICAL EXAM REIMBURSE	775.36	2,000.00	1,999.33	2,500.00	500.67	25.04%	500.00	25.00%
	02 - BENEFITS	10,055,866.42	10,021,338.61	10,199,553.71	10,685,760.45	486,206.74	4.77%	664,421.84	6.63%
	03106 - BEHAVIORAL ASSISTANCE	228,015.75	213,000.00	200,600.70	210,000.00	9,399.30	4.69%	(3,000.00)	-1.41%
	03108 - LICENSURE -CITY/EVANSTON	7,544.00	7,650.00	7,544.00	7,650.00	106.00	1.41%	0.00	0.00%
	03110 - HOME/HOSPITAL SERVICES	26,436.50	21,804.00	10,861.25	8,000.00	(2,861.25)	-26.34%	(13,804.00)	-63.31%
	03111 - OUTDOOR EDUCATION SERV.	173,795.58	20,000.00	105,326.48	110,000.00	4,673.52	4.44%	90,000.00	450.00%
	03120 - PROFESS. GROWTH & DEVELOP	152,197.80	62,839.00	68,080.22	53,000.00	(15,080.22)	-22.15%	(9,839.00)	-15.66%
	03121 - IN-SERVICE	16,644.59	147,466.00	13,284.00	93,560.00	80,276.00	604.31%	(53,906.00)	-36.55%
	03122 - COOR/SUPR-PROF GROWTH/DEV	36,032.72	53,000.00	38,012.50	60,000.00	21,987.50	57.84%	7,000.00	13.21%
	03123 - CONSULTANT SERVICES	552,599.11	744,550.00	711,715.01	844,361.00	132,645.99	18.64%	99,811.00	13.41%
	03124 - PRINCIPAL PROF GROWTH/DEV	26,863.06	45,000.00	38,264.08	45,000.00	6,735.92	17.60%	0.00	0.00%
	03126 - EX. ASST. PROF. DEV	348.78	500.00	499.86	500.00	0.14	0.03%	0.00	0.00%
	03127 - TRAINING/WORKSHOPS	263,898.92	482,311.00	468,104.00	830,587.00	362,483.00	77.44%	348,276.00	72.21%
	03128 - ASST/PRIN PROF GROWTH	20,627.07	36,000.00	18,049.98	36,000.00	17,950.02	99.45%	0.00	0.00%
	03132 - CONSULTANT - MEDICAID	62,849.83	50,000.00	69,716.77	70,000.00	283.23	0.41%	20,000.00	40.00%
	03135 - SUB ANSWERING SERVICE	21,247.42	25,288.26	25,288.26	27,060.00	1,771.74	7.01%	1,771.74	7.01%
	03136 - ACADEMIC INITIATIVES	161,275.00	150,000.00	177,616.96	116,000.00	(61,616.96)	-34.69%	(34,000.00)	-22.67%
	03138 - PARENT SERVICES	6,911.22	14,300.00	8,449.65	15,300.00	6,850.35	81.07%	1,000.00	6.99%

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Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget FY19 Budget Change	vs. FY20 budget FY19 Budget % Change
	03139 - PRIVATE SCHOOL SERVICES	17,703.00	0.00	24,526.76	25,000.00	473.24	1.93%	25,000.00	0.00%
	03140 - INSTRUCTIONAL IMPROVEMENT	16,332.00	21,889.00	17,332.00	14,000.00	(3,332.00)	-19.22%	(7,889.00)	-36.04%
	03166 - COMPUTER/DATA WIRING	111,832.43	100,000.00	65,126.91	60,000.00	(5,126.91)	-7.87%	(40,000.00)	-40.00%
	03172 - ANNUITY MGMT COSTS	3,834.25	4,000.00	3,573.50	4,000.00	426.50	11.94%	0.00	0.00%
	03173 - CREDIT CARD FEES	82,065.12	83,000.00	81,867.78	83,000.00	1,132.22	1.38%	0.00	0.00%
	03180 - OTHER CONSULTANTS	26,105.00	13,000.00	20,332.50	5,000.00	(15,332.50)	-75.41%	(8,000.00)	-61.54%
	03181 - SCHOOL TREASURER BOND	14,380.00	15,769.00	15,769.00	16,557.00	788.00	5.00%	788.00	5.00%
	03183 - LEGAL SERVICES	248,869.43	250,000.00	251,668.62	250,000.00	(1,668.62)	-0.66%	0.00	0.00%
	03184 - AUDIT SERVICES	30,090.00	33,000.00	32,378.55	33,778.00	1,399.45	4.32%	778.00	2.36%
	03185 - STAFF RECOGNITION SERVICE	6,833.07	7,000.00	5,700.16	7,000.00	1,299.84	22.80%	0.00	0.00%
	03186 - LEGAL-NEGOTIATIONS	6,642.52	100,000.00	61,904.51	100,000.00	38,095.49	61.54%	0.00	0.00%
	03196 - VIDEO PRODUCTIONS/ECMC	25,905.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00%
	03197 - PURCH SVCS FOR GRANT PRGR	35,062.50	56,712.00	32,838.67	47,551.00	14,712.33	44.80%	(9,161.00)	-16.15%
	03198 - OTHER PROFESS/TECH SERV.	85.00	17,000.00	2,114.12	2,500.00	385.88	18.25%	(14,500.00)	-85.29%
	03199 - CRIMINAL INVESTIGATION	11,464.00	20,000.00	18,276.00	20,000.00	1,724.00	9.43%	0.00	0.00%
	03223 - LAUNDRY SERVICES	0.00	5,000.00	1,227.86	4,000.00	2,772.14	225.77%	(1,000.00)	-20.00%
	03224 - LAUNDRY/RENTAL-UNIFORM	1,032.25	1,819.34	0.00	2,400.00	2,400.00	0.00%	580.66	31.92%
	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	10,267.00	10,600.00	8,267.00	10,600.00	2,333.00	28.22%	0.00	0.00%
	03230 - R/M-TELEPHONE	0.00	5,000.00	4,994.01	0.00	(4,994.01)	-100.00%	(5,000.00)	-100.00%
	03231 - R/M-EQUIPMENT	8,251.05	17,450.00	21,428.28	25,900.00	4,471.72	20.87%	8,450.00	48.42%
	03232 - R/M-INSTRUCTIONAL EQPT	13,398.96	16,500.00	13,587.55	17,000.00	3,412.45	25.11%	500.00	3.03%
	03233 - R/M-COMPUTER EQUIPMENT	-573.33	44,216.00	14,526.40	15,000.00	473.60	3.26%	(29,216.00)	-66.08%
	03236 - R/M-OTHER PRINT/DUPL EQPT	352,928.57	350,000.00	387,022.75	370,000.00	(17,022.75)	-4.40%	20,000.00	5.71%
	03257 - RENTALS/FACILITIES	244,692.00	256,944.00	256,944.00	269,791.00	12,847.00	5.00%	12,847.00	5.00%
	03260 - SOFTWARE MAINT/SUPPORT	382,181.95	491,500.00	448,514.03	384,000.00	(64,514.03)	-14.38%	(107,500.00)	-21.87%
	03316 - FIELD TRIP ADMISSIONS	21,497.09	27,700.00	20,507.77	26,900.00	6,392.23	31.17%	(800.00)	-2.89%
	03325 - TRAVEL-OTHER	2,305.96	11,000.00	565.22	6,425.00	5,859.78	1036.73%	(4,575.00)	-41.59%
	03326 - IN-DISTRICT TRAVEL	11,407.30	15,887.32	11,713.59	16,716.00	5,002.41	42.71%	828.68	5.22%
	03328 - TRAVEL-RECRUITMENT	6,040.08	10,000.00	7,494.02	10,000.00	2,505.98	33.44%	0.00	0.00%
	03401 - TELEPHONE	167,288.47	171,000.00	205,012.58	206,500.00	1,487.42	0.73%	35,500.00	20.76%
	03402 - POSTAGE	32,401.61	35,000.00	37,013.06	38,000.00	986.94	2.67%	3,000.00	8.57%
	03403 - DATA COMMUNICATIONS	248,840.08	250,000.00	249,928.57	250,000.00	71.43	0.03%	0.00	0.00%
	03500 - MISC PURCHASED SERVICES	3,949.75	22,840.00	0.00	7,885.00	7,885.00	0.00%	(14,955.00)	-65.48%
	03501 - ADVERTISING	2,116.80	6,300.00	400.00	6,800.00	6,400.00	1600.00%	500.00	7.94%
	03601 - PRINTING SERVICES	4,993.08	12,120.00	14,942.19	20,120.00	5,177.81	34.65%	8,000.00	66.01%
	03604 - TESTING SERVICES	13,320.00	29,058.00	24,040.28	50,000.00	25,959.72	107.98%	20,942.00	72.07%
	03605 - GRADUATION SERVICES	11,967.10	10,550.00	9,947.99	10,550.00	602.01	6.05%	0.00	0.00%
	03904 - TRANSLATION SERVICES	14,860.87	17,000.00	11,094.72	12,000.00	905.28	8.16%	(5,000.00)	-29.41%
	03908 - MUSICAL - DONATIONS	0.00	0.00	-385.00	385.00	770.00	-200.00%	385.00	0.00%
	03920 - AGENCY SERV/OTH TEMP HELP	144,819.33	83,792.00	106,531.29	93,288.00	(13,243.29)	-12.43%	9,496.00	11.33%
	03940 - CONTRACTED FOOD SERVICES	23,287.52	34,038.00	23,404.28	30,333.00	6,928.72	29.60%	(3,705.00)	-10.88%
	03941 - COMMODITY-FOOD DELIVERY	2,609.45	2,700.00	1,354.05	2,700.00	1,345.95	99.40%	0.00	0.00%

FY20 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
	03998 - OTHER PURCHASED SERVICES	2,612,334.94	2,578,324.00	2,256,375.28	2,927,482.00	671,106.72	29.74%	349,158.00	13.54%
	03 - PURCHASED SERVICES	6,740,708.55	7,321,416.92	6,741,274.57	8,020,179.00	1,278,904.43	18.97%	698,762.08	9.54%
	04101 - INSTR AIDS & SUPPLIES	627,053.96	878,173.88	453,163.37	791,646.00	338,482.63	74.69%	(86,527.88)	-9.85%
	04102 - BLOODBORNE PATHOG. SUPPL	222.00	600.00	545.90	600.00	54.10	9.91%	0.00	0.00%
	04103 - NEW TEACH ORIENT SUPPLIES	913.99	5,000.00	1,793.89	6,500.00	4,706.11	262.34%	1,500.00	30.00%
	04104 - SOCIAL STUDIES SUPPLIES	2,892.73	3,000.00	2,803.06	3,000.00	196.94	7.03%	0.00	0.00%
	04105 - INSTR AIDS & SUPP/SCIENCE	61,374.58	93,250.00	89,350.67	75,500.00	(13,850.67)	-15.50%	(17,750.00)	-19.03%
	04106 - MATH SUPPLIES	111.16	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
	04108 - ARTS SUPPLIES	37,974.33	45,447.00	40,313.53	41,890.00	1,576.47	3.91%	(3,557.00)	-7.83%
	04112 - INSTR AIDS & SUPPLIES - BLOCK GRA	377,027.80	550,634.45	423,423.56	549,880.50	126,456.94	29.87%	(753.95)	-0.14%
	04113 - OCCUP/PHYS THERAPY SUPPLY	2,222.48	0.00	2,109.55	0.00	(2,109.55)	-100.00%	0.00	#DIV/0!
	04116 - PROGRAM SUPP-DAY CARE	47,596.47	26,344.00	13,658.76	20,244.00	6,585.24	48.21%	(6,100.00)	-23.16%
	04119 - INST AIDS/SUPP-SPEC ED	4,378.01	8,000.00	5,716.79	6,500.00	783.21	13.70%	(1,500.00)	-18.75%
	04120 - LIBRARY SUPPLIES	25,943.80	44,889.53	45,051.24	40,321.78	(4,729.46)	-10.50%	(4,567.75)	-10.18%
	04121 - AUDIO VISUAL SUPPLIES	7,678.45	5,000.00	4,973.67	5,000.00	26.33	0.53%	0.00	0.00%
	04123 - COMPUTER SUPPLIES/SOFTWARE	46,193.00	18,000.00	48,516.10	1,000.00	(47,516.10)	-97.94%	(17,000.00)	-94.44%
	04124 - REPAIR SUPPLIES-COMPUTER	49,726.48	75,000.00	81,538.41	75,000.00	(6,538.41)	-8.02%	0.00	0.00%
	04126 - CURRICULUM SUPPLIES	53,922.65	20,000.00	7,632.97	40,000.00	32,367.03	424.04%	20,000.00	100.00%
	04127 - TEST & TEST SUPP - SP ED	0.00	250.00	189.85	250.00	60.15	31.68%	0.00	0.00%
	04128 - TEST & TESTING SUPPLIES	73,037.49	89,484.00	77,256.38	83,880.00	6,623.62	8.57%	(5,604.00)	-6.26%
	04131 - OFFICE SUPPLIES	28,390.95	33,800.00	31,009.26	33,300.00	2,290.74	7.39%	(500.00)	-1.48%
	04137 - MISC PROGRAM SUPPLIES	461.93	8,750.00	0.00	8,750.00	8,750.00	#DIV/0!	0.00	0.00%
	04138 - ASSISTIVE TECH SUPPLIES	10,768.61	21,200.00	8,681.61	21,200.00	12,518.39	144.19%	0.00	0.00%
	04141 - FOOD	1,106,546.80	1,139,085.00	1,088,227.83	1,132,794.00	44,566.17	4.10%	(6,291.00)	-0.55%
	04142 - NON-FOOD SUPPLIES	73,731.68	90,725.00	85,425.97	142,786.00	57,360.03	67.15%	52,061.00	57.38%
	04146 - NEGOTIATIONS EXPENSE	0.00	5,000.00	5,175.44	3,500.00	(1,675.44)	-32.37%	(1,500.00)	-30.00%
	04147 - FOUNDATION-SUPPLIES	1,000.00	2,589.00	-427.39	2,589.00	3,016.39	-705.77%	0.00	0.00%
	04149 - UNIFORMS	23,325.36	15,000.00	14,636.75	15,000.00	363.25	2.48%	0.00	0.00%
	04151 - COPIER SUPPLIES	1,839.90	1,900.00	75.59	0.00	(75.59)	-100.00%	(1,900.00)	-100.00%
	04153 - COPIER SUPPLIES/PAPER	3,450.00	10,000.00	13,270.00	10,000.00	(3,270.00)	-24.64%	0.00	0.00%
	04166 - COMPUTER SUPPLIES	330,398.15	453,284.00	174,551.08	335,640.00	161,088.92	92.29%	(117,644.00)	-25.95%
	04195 - MEETING EXPENSE	13,500.35	12,000.00	10,413.14	12,000.00	1,586.86	15.24%	0.00	0.00%
	04199 - MISC GENERAL SUPPLIES	85,324.47	80,428.67	79,465.61	195,389.00	115,923.39	145.88%	114,960.33	142.93%
	04200 - FURNITURE	31,227.19	63,131.00	54,455.77	30,000.00	(24,455.77)	-44.91%	(33,131.00)	-52.48%
	04201 - TEXTBOOKS	261,597.42	483,109.00	478,764.90	627,000.00	148,235.10	30.96%	143,891.00	29.78%
	04305 - PROFESSIONAL BOOKS/MATLS	19,531.18	5,425.00	28,408.23	5,700.00	(22,708.23)	-79.94%	275.00	5.07%
	04401 - PERIODICALS	0.00	1,000.00	975.62	1,000.00	24.38	2.50%	0.00	0.00%
	04500 - SUPPLIES FOR GRANT PRGRMS	11,841.97	8,350.00	8,396.66	104,886.00	96,489.34	1149.14%	96,536.00	1156.12%
	04700 - COMPUTER SOFTWARE	13,788.45	226,000.00	84,954.68	382,000.00	297,045.32	349.65%	156,000.00	69.03%
	04 - SUPPLIES AND MATERIALS	3,434,993.79	4,523,849.53	3,464,498.45	4,804,746.28	1,340,247.83	38.69%	280,896.75	6.21%
	05501 - ADMIN. EQUIPMENT	128,101.88	16,500.00	41,622.87	16,400.00	(25,222.87)	-60.60%	(100.00)	-0.61%
	05505 - INSTRUCTIONAL EQPT	769,255.26	429,700.00	1,072,035.03	477,778.25	(594,256.78)	-55.43%	48,078.25	11.19%
	05506 - INSTR. COMPUTER EQUIPMENT	0.00	0.00	0.00	4,000.00	4,000.00	0.00%	4,000.00	0.00%

FY20 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget FY19 Budget Change	vs. FY20 budget FY19 Budget % Change
	05524 - FURNITURE	3,472.40	10,000.00	13,849.76	5,000.00	(8,849.76)	-63.90%	(5,000.00)	-50.00%
	05525 - ASSISTIVE TECH EQUIP	895.00	500.00	4,641.98	2,000.00	(2,641.98)	-56.91%	1,500.00	300.00%
	05589 - HEALTH & SAFETY EQUIPMENT	0.00	30,000.00	31,230.24	2,000.00	(29,230.24)	-93.60%	(28,000.00)	-93.33%
	05590 - OTHER EQUIPMENT	36,436.36	13,500.00	18,940.12	15,000.00	(3,940.12)	-20.80%	1,500.00	11.11%
	05 - CAPITAL OUTLAY	938,160.90	500,200.00	1,182,320.00	522,178.25	(660,141.75)	-55.83%	21,978.25	4.39%
	06400 - DUES & FEES	55,191.14	56,600.00	62,493.02	53,600.00	(8,893.02)	-14.23%	(3,000.00)	-5.30%
	06701 - TUITION/OTHER DISTRICTS	37,638.00	40,000.00	38,391.00	40,000.00	1,609.00	4.19%	0.00	0.00%
	06703 - NSSED	168,149.99	186,646.49	170,170.90	188,888.00	18,717.10	11.00%	2,241.51	1.20%
	06704 - NSSEO	36,350.00	40,348.50	40,351.39	44,787.00	4,435.61	10.99%	4,438.50	11.00%
	06900 - MISCELLANEOUS OBJECTS	41,843.00	87,762.00	47,552.24	90,422.00	42,869.76	90.15%	2,660.00	3.03%
	06915 - PARK SCHOOL COST SHARE	1,223,579.00	919,417.00	919,417.00	700,874.00	(218,543.00)	-23.77%	(218,543.00)	-23.77%
	06 - OTHER OBJECTS/TUITION	1,562,751.13	1,330,773.99	1,278,375.55	1,118,571.00	(159,804.55)	-12.50%	-212,202.99	-15.95%
	08100 - TERMINATION BEN-SICK DAYS	10,907.70	18,612.00	21,293.01	21,825.00	531.99	2.50%	3,213.00	17.26%
	08200 - TERMINATION BEN-VAC DAYS	21,122.85	55,607.00	61,147.18	62,676.00	1,528.82	2.50%	7,069.00	12.71%
	08 - TERMINATION BENEFITS	32,030.55	74,219.00	82,440.19	84,501.00	2,060.81	2.50%	10,282.00	13.85%
	10 EDUCATION FUND TOTAL	102,359,619.31	107,714,293.74	106,125,060.10	112,662,817.03	6,537,756.93	6.16%	4,948,523.29	4.59%
20 BUILDING FUND	01030 - DIRECTORS	11,792.56	17,148.35	17,257.68	17,603.71	346.03	2.01%	455.36	2.66%
	01040 - COORDINATORS/SUPERVISORS	68,091.47	91,675.20	91,675.36	93,505.36	1,830.00	2.00%	1,830.16	2.00%
	01070 - ADMIN. SUPPORT	61,832.19	63,412.08	64,267.07	65,577.54	1,310.47	2.04%	2,165.46	3.41%
	01220 - OVERTIME	9,142.43	5,500.00	5,645.42	5,500.00	(145.42)	-2.58%	0.00	0.00%
	01505 - ENERGY MANAGER	19,020.00	19,200.00	15,580.00	23,200.00	7,620.00	48.91%	4,000.00	20.83%
	01510 - CUSTODIAN	2,164,651.31	2,399,425.00	2,331,074.72	2,439,459.50	108,384.78	4.65%	40,034.50	1.67%
	01515 - CUSTODIAL SUBSTITUTE	1,100.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	01520 - CUSTODIAL OVERTIME	275,118.59	200,000.00	319,237.57	250,000.00	(69,237.57)	-21.69%	50,000.00	25.00%
	01526 - CUST/MAIN CALL BACK	5,786.34	5,000.00	1,383.91	2,500.00	1,116.09	80.65%	(2,500.00)	-50.00%
	01535 - TEMP. CUSTODIAL FILL-IN	247,124.94	125,000.00	225,554.96	185,000.00	(40,554.96)	-17.98%	60,000.00	48.00%
	01540 - CUSTODIAL OT-RENTALS	73,737.59	75,000.00	108,924.61	100,000.00	(8,924.61)	-8.19%	25,000.00	33.33%
	01560 - MAINTENANCE	247,285.93	304,034.00	261,093.42	357,740.00	96,646.58	37.02%	53,706.00	17.66%
	01570 - MAINTENANCE OVERTIME	37,416.38	55,000.00	103,212.03	75,000.00	(28,212.03)	-27.33%	20,000.00	36.36%
	01610 - TEMPORARY HELP	17,950.00	20,000.00	19,600.00	20,000.00	400.00	2.04%	0.00	0.00%
	01620 - SUMMER HELP	56,592.50	60,000.00	68,436.50	70,000.00	1,563.50	2.28%	10,000.00	16.67%
	01 - SALARIES	3,296,642.23	3,440,394.63	3,632,943.25	3,705,086.11	72,142.86	1.99%	264,691.48	7.69%
	02111 - TEACH RETIRE-HEALTH	242.93	252.04	372.72	372.77	0.05	0.01%	120.73	47.90%
	02112 - TRS CONTRIBUTION	68.34	70.90	100.08	100.10	0.02	0.02%	29.20	41.18%
	02210 - LIFE INSURANCE	4,455.69	4,455.69	4,656.20	4,656.20	0.00	0.00%	200.51	4.50%
	02221 - MEDICAL INSURANCE	385,637.79	410,212.28	443,045.91	462,096.88	19,050.97	4.30%	51,884.60	12.65%
	02222 - DISABILITY INSURANCE	5,519.73	5,519.73	5,478.35	5,478.35	0.00	0.00%	(41.38)	-0.75%
	02230 - DENTAL INSURANCE	15,187.01	15,187.01	19,957.14	19,957.14	0.00	0.00%	4,770.13	31.41%
	02 - BENEFITS	411,111.49	435,697.65	473,610.40	492,661.44	19,051.04	4.02%	56,963.79	13.07%
	03127 - TRAINING/WORKSHOPS	2,307.21	2,500.00	2,490.98	2,500.00	9.02	0.36%	0.00	0.00%
	03152 - ARCH. & ENGR. SERVICES	22,870.53	50,000.00	47,340.49	50,000.00	2,659.51	5.62%	0.00	0.00%

FY20 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

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	03153 - CUST/MAINT MGMT SERVICES	205,961.00	210,593.00	210,592.98	221,123.00	10,530.02	5.00%	10,530.00	5.00%
	03157 - ENERGY MGR SOFTWARE	1,495.00	1,710.00	1,755.00	1,755.00	0.00	0.00%	45.00	2.63%
	03185 - STAFF RECOGNITION SERVICE	446.67	500.00	493.26	500.00	6.74	1.37%	0.00	0.00%
	03221 - RUBBISH REMOVAL	213,476.47	203,345.00	214,749.00	218,981.00	4,232.00	1.97%	15,636.00	7.69%
	03222 - PEST CONTROL SERVICES	12,200.91	13,000.00	12,135.02	13,000.00	864.98	7.13%	0.00	0.00%
	03224 - LAUNDRY/RENTAL-UNIFORM	10,483.28	10,000.00	10,000.00	10,000.00	0.00	0.00%	0.00	0.00%
	03225 - CLEAN/REPAIR-FLOOR COVER	46,851.34	47,000.00	56,000.00	50,000.00	(6,000.00)	-10.71%	3,000.00	6.38%
	03235 - R/M-COPIERS	7,281.88	8,200.00	6,192.36	8,200.00	2,007.64	32.42%	0.00	0.00%
	03237 - R/M-HEATING EQUIPMENT	102,995.05	70,000.00	85,035.84	130,000.00	44,964.16	52.88%	60,000.00	85.71%
	03238 - R/M-PLUMBING EQUIPMENT	49,590.24	135,000.00	124,956.22	135,000.00	10,043.78	8.04%	0.00	0.00%
	03239 - R/M-ELECTRICAL EQUIPMENT	63,014.70	148,000.00	142,654.36	148,000.00	5,345.64	3.75%	0.00	0.00%
	03241 - R/M-ROOFS & SHEET METAL	5,996.00	1,500.00	2,845.50	1,500.00	(1,345.50)	-47.29%	0.00	0.00%
	03242 - R/M-PAINTING SERVICES	31,995.31	32,000.00	49,999.14	50,000.00	0.86	0.00%	18,000.00	56.25%
	03243 - R/M-CARPENTRY SERVICES	52,847.37	60,000.00	78,623.05	60,000.00	(18,623.05)	-23.69%	0.00	0.00%
	03244 - R/M-GLAZING SERVICES	5,977.50	6,000.00	5,999.15	6,000.00	0.85	0.01%	0.00	0.00%
	03245 - R/M-MASONRY-PLASTER	29,955.00	30,000.00	34,999.52	30,000.00	(4,999.52)	-14.28%	0.00	0.00%
	03246 - OTHER BLDG MAINTENANCE	1,490.22	2,000.00	2,000.00	10,000.00	8,000.00	400.00%	8,000.00	400.00%
	03247 - R/M-LAWN/SHRUBBERY	20,000.00	20,000.00	19,999.94	20,000.00	0.06	0.00%	0.00	0.00%
	03248 - R/M-WALKS & DRIVES	28,996.27	20,000.00	34,088.51	40,000.00	5,911.49	17.34%	20,000.00	100.00%
	03249 - R/M-FENCES	11,757.00	12,000.00	11,990.00	12,000.00	10.00	0.08%	0.00	0.00%
	03250 - R/M-VEHICLES	19,083.87	30,000.00	24,634.82	25,000.00	365.18	1.48%	(5,000.00)	-16.67%
	03252 - A/M - PLAYGROUNDS	71,183.88	70,000.00	65,500.00	70,000.00	4,500.00	6.87%	0.00	0.00%
	03261 - R/M-EXTERIOR	14,390.00	15,000.00	14,998.00	20,000.00	5,002.00	33.35%	5,000.00	33.33%
	03262 - R/M-MECHANICAL	2,058.20	2,500.00	2,387.50	2,500.00	112.50	4.71%	0.00	0.00%
	03263 - R/M-INTERIOR MAINT.	9,834.85	10,000.00	23,850.00	20,000.00	(3,850.00)	-16.14%	10,000.00	100.00%
	03264 - R/M-GROUNDS MAINT.	26,630.00	27,000.00	26,000.00	30,000.00	4,000.00	15.38%	3,000.00	11.11%
	03265 - R/M-FIRE ALARMS	70,429.24	70,000.00	84,966.50	70,000.00	(14,966.50)	-17.61%	0.00	0.00%
	03267 - LANDSCAPING SERVICES	102,493.48	103,000.00	103,000.00	103,000.00	0.00	0.00%	0.00	0.00%
	03270 - R/M-ELEVATORS	40,013.67	38,000.00	61,205.86	45,995.00	(15,210.86)	-24.85%	7,995.00	21.04%
	03271 - MAINTENANCE AGREEMENT	25,000.00	25,500.00	25,500.00	85,500.00	60,000.00	235.29%	60,000.00	235.29%
	03272 - PERMITS FEES - PARKING	17,347.50	15,000.00	14,995.00	32,020.00	17,025.00	113.54%	17,020.00	113.47%
	03275 - FALSE ALARMS	8,630.00	9,000.00	8,879.36	9,000.00	120.64	1.36%	0.00	0.00%
	03401 - TELEPHONE	118,687.08	125,000.00	117,967.89	120,000.00	2,032.11	1.72%	(5,000.00)	-4.00%
	03700 - WATER	85,725.33	109,583.14	89,809.91	95,111.00	5,301.09	5.90%	(14,472.14)	-13.21%
	03998 - OTHER PURCHASED SERVICES	112,717.13	23,500.00	52,650.70	52,000.00	(650.70)	-1.24%	28,500.00	121.28%
	03 - PURCHASED SERVICES	1,652,213.18	1,756,431.14	1,871,285.86	1,998,685.00	127,399.14	6.81%	242,253.86	13.79%
	04117 - P.E. MAINTENANCE SUPPLIES	0.00	500.00	396.00	500.00	104.00	26.26%	0.00	0.00%
	04131 - OFFICE SUPPLIES	296.75	500.00	502.40	500.00	(2.40)	-0.48%	0.00	0.00%
	04171 - CUSTODIAL SUPPLIES	156,404.78	150,000.00	159,998.91	140,000.00	(19,998.91)	-12.50%	(10,000.00)	-6.67%
	04172 - ELECTRICAL SUPPLIES	33,446.45	30,000.00	29,982.33	50,000.00	20,017.67	66.76%	20,000.00	66.67%
	04175 - VEHICLE SUPPLIES	860.40	1,000.00	909.22	1,000.00	90.78	9.98%	0.00	0.00%
	04179 - HEATING EQPT SUPPLIES	29,619.97	50,000.00	49,245.76	30,000.00	(19,245.76)	-39.08%	(20,000.00)	-40.00%
	04180 - SALT	6,223.56	10,000.00	13,553.19	23,000.00	9,446.81	69.70%	13,000.00	130.00%

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EXPENDITURES BY OBJECT (CATEGORY)

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	04181 - PLUMBING EQPT SUPPLIES	18,390.37	20,000.00	19,999.80	20,000.00	0.20	0.00%	0.00	0.00%
	04184 - PAINT SUPPLIES	3,861.23	5,000.00	5,055.91	5,000.00	(55.91)	-1.11%	0.00	0.00%
	04185 - CARPENTRY SUPPLIES	21,224.73	30,000.00	29,989.43	30,000.00	10.57	0.04%	0.00	0.00%
	04186 - GLAZING SUPPLIES	0.00	500.00	373.26	500.00	126.74	33.95%	0.00	0.00%
	04188 - FLOOR COVERING SUPPLIES	3,256.25	5,000.00	4,998.55	5,000.00	1.45	0.03%	0.00	0.00%
	04189 - LAWN SUPPLIES	2,253.80	6,000.00	4,799.11	5,000.00	200.89	4.19%	(1,000.00)	-16.67%
	04194 - MOVE/RENOVATION SUPPLIES	182.19	500.00	449.41	500.00	50.59	11.26%	0.00	0.00%
	04199 - MISC GENERAL SUPPLIES	77,432.89	4,500.00	7,659.16	4,500.00	(3,159.16)	-41.25%	0.00	0.00%
	04640 - GAS/VEHICLE	12,607.81	13,000.00	11,416.48	13,000.00	1,583.52	13.87%	0.00	0.00%
	04650 - GAS HEAT	297,838.12	312,730.15	297,699.40	312,410.00	14,710.60	4.94%	(320.15)	-0.10%
	04660 - ELECTRICITY	734,706.49	771,442.25	699,469.79	736,196.00	36,726.21	5.25%	(35,246.25)	-4.57%
	04665 - UTILITY TAX REIMBURSEMENT	50,978.31	53,997.00	43,213.69	53,997.00	10,783.31	24.95%	0.00	0.00%
	04 - SUPPLIES AND MATERIALS	1,449,584.10	1,464,669.40	1,379,711.80	1,431,103.00	51,391.20	3.72%	-33,566.40	-2.29%
	05302 - BUILDING ALTERATIONS	0.00	2,050,000.00	1,369,031.87	1,822,855.00	453,823.13	33.15%	(227,145.00)	-11.08%
	05304 - PLAYGROUNDS	24,002.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	05306 - AIR CONDITIONERS	6,585.00	5,000.00	4,565.00	5,000.00	435.00	9.53%	0.00	0.00%
	05311 - SITE IMPROVE-OTHER	11,089.00	117,185.00	40,300.00	0.00	(40,300.00)	-100.00%	(117,185.00)	-100.00%
	05402 - SITE IMPROVE/WALKS-DRIVES	0.00	0.00	0.00	29,000.00	29,000.00	0.00%	29,000.00	0.00%
	05536 - MAINTENANCE EQUIPMENT	29,873.22	3,000.00	3,000.00	60,000.00	57,000.00	1900.00%	57,000.00	1900.00%
	05 - CAPITAL OUTLAY	71,549.22	2,175,185.00	1,416,896.87	1,916,855.00	499,958.13	35.29%	(258,330.00)	-11.88%
	06400 - DUES & FEES	0.00	350.00	100.00	350.00	250.00	250.00%	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	90,859.00	168,923.00	160,923.00	169,114.00	8,191.00	5.09%	191.00	0.11%
	06 - OTHER OBJECTS/TUITION	90,859.00	169,773.00	161,023.00	169,964.00	8,941.00	5.55%	191.00	0.11%
	20 BUILDING FUND TOTAL	6,971,959.22	9,442,150.82	8,935,471.18	9,714,354.55	778,883.37	8.72%	272,203.73	2.88%
28 SPECIAL EDUCATION FUND	06702 - TUITION/BOARD-PRIVATE SCHOOLS	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
	06 - OTHER OBJECTS/TUITION	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
	28 SPECIAL EDUCATION FUND TOTAL	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
30 DEBT SERVICE FUND	03193 - SERVICE CHARGES	10,926.77	12,000.00	10,540.50	12,000.00	1,459.50	13.85%	0.00	0.00%
	03 - PURCHASED SERVICES	10,926.77	12,000.00	10,540.50	12,000.00	1,459.50	13.85%	0.00	0.00%
	06100 - PAYMENT ON PRINCIPAL	2,663,729.00	3,216,312.00	3,216,312.00	4,000,000.00	783,688.00	24.37%	783,688.00	24.37%
	06200 - INTEREST ON DEBT SERVICE	2,954,686.02	2,478,359.00	2,477,358.02	2,121,775.00	(355,583.02)	-14.35%	(356,584.00)	-14.39%
	06600 - TRANSFERS	37,068.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	06 - OTHER OBJECTS/TUITION	5,655,483.97	5,694,671.00	5,693,670.02	6,121,775.00	428,104.98	7.52%	427,104.00	7.50%
	30 DEBT SERVICE FUND TOTAL	5,666,410.74	5,706,671.00	5,704,210.52	6,133,775.00	429,564.48	7.53%	427,104.00	7.48%
40 TRANSPORTATION FUND	01040 - COORDINATORS/SUPERVISORS	69,633.19	70,733.10	71,721.99	71,897.09	175.10	0.24%	1,163.99	1.65%
	01070 - ADMIN. SUPPORT	51,779.11	52,291.42	54,091.49	53,677.16	(414.33)	-0.77%	1,385.74	2.65%
	01219 - CAR ALLOWANCE	535.00	535.00	535.00	535.00	0.00	0.00%	0.00	0.00%
	01220 - OVERTIME	965.52	1,000.00	416.20	1,000.00	583.80	140.27%	0.00	0.00%

FY20 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget FY19 Budget Change	vs. FY20 budget FY19 Budget % Change
	01410 - AIDES	56,935.18	61,400.00	60,928.50	61,000.00	71.50	0.12%	(400.00)	-0.65%
	01420 - SP ED AIDES	240,793.43	246,099.00	290,372.04	305,000.00	14,627.96	5.04%	58,901.00	23.93%
	01610 - TEMPORARY HELP	3,660.00	3,000.00	0.00	2,500.00	2,500.00	0.00%	(500.00)	-16.67%
	01 - SALARIES	424,301.43	435,058.52	478,065.22	495,609.25	17,544.03	3.67%	60,550.73	13.92%
	02221 - MEDICAL INSURANCE	31,606.95	30,342.67	31,043.55	32,378.42	1,334.87	4.30%	2,035.75	6.71%
	02230 - DENTAL INSURANCE	1,401.54	1,401.54	1,555.07	1,555.07	0.00	0.00%	153.53	10.95%
	02 - BENEFITS	33,008.49	31,744.21	32,598.62	33,933.49	1,334.87	4.09%	2,189.28	6.90%
	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	773,458.02	637,033.00	1,085,486.12	902,855.52	(182,630.60)	-16.82%	265,822.52	41.73%
	03311 - PUPIL TRANS/REGULAR	1,906,912.89	2,153,273.03	1,954,681.91	1,998,662.25	43,980.34	2.25%	(154,610.78)	-7.18%
	03312 - PUPIL TRANS/SPECIAL ED	673,134.05	668,279.56	716,942.58	733,073.78	16,131.20	2.25%	64,794.22	9.70%
	03313 - PUPIL TRANS/BILINGUAL	369,622.25	377,938.75	314,146.40	321,214.69	7,068.29	2.25%	(56,724.06)	-15.01%
	03318 - PUPIL TRANS/FIELD TRIPS	34,732.84	35,514.34	34,074.19	36,461.12	2,386.93	7.01%	946.78	2.67%
	03319 - PUPIL TRANS/OTHER	29,085.58	29,740.00	33,957.57	34,721.62	764.05	2.25%	4,981.62	16.75%
	03998 - OTHER PURCHASED SERVICES	7,841.43	20,500.00	17,752.69	20,500.00	2,747.31	15.48%	0.00	0.00%
	03 - PURCHASED SERVICES	3,794,787.06	3,923,278.68	4,157,041.46	4,048,488.98	(108,552.48)	-2.61%	125,210.30	3.19%
	04131 - OFFICE SUPPLIES	520.60	1,000.00	165.93	500.00	334.07	201.33%	(500.00)	-50.00%
	04 - SUPPLIES AND MATERIALS	520.60	1,000.00	165.93	500.00	334.07	201.33%	(500.00)	-50.00%
	06915 - PARK SCHOOL COST SHARE	18,371.00	39,788.00	39,788.00	34,542.00	(5,246.00)	-13.18%	(5,246.00)	-13.18%
	06 - OTHER OBJECTS/TUITION	18,371.00	39,788.00	39,788.00	34,542.00	(5,246.00)	-13.18%	(5,246.00)	-13.18%
	40 TRANSPORTATION FUND TOTAL	4,270,988.58	4,430,869.41	4,707,659.23	4,613,073.72	(94,585.51)	-2.01%	182,204.31	4.11%
50 IMRF FUND									
	02120 - IMRF	1,678,260.05	1,742,775.13	1,568,640.86	1,694,223.53	125,582.67	8.01%	(48,551.60)	-2.79%
	02130 - FICA-6.2%	1,128,984.96	1,172,203.56	1,214,783.79	1,308,867.19	94,083.40	7.74%	136,663.63	11.66%
	02140 - MEDICARE-1.45%	1,205,852.87	1,249,995.24	1,269,913.64	1,280,938.55	11,024.91	0.87%	30,943.31	2.48%
	02 - BENEFITS	4,013,097.88	4,164,973.93	4,053,338.29	4,284,029.27	230,690.98	5.69%	119,055.34	2.86%
	50 IMRF FUND TOTAL	4,013,097.88	4,164,973.93	4,053,338.29	4,284,029.27	230,690.98	5.69%	119,055.34	2.86%
64 CAP. & LIFE SAFETY PRJ FD									
	01040 - COORDINATORS/SUPERVISORS	89,332.74	92,011.74	92,012.72	93,852.72	1,840.00	2.00%	1,840.98	2.00%
	01520 - CUSTODIAL OVERTIME	17,897.18	15,000.00	15,421.04	26,000.00	10,578.96	68.60%	11,000.00	73.33%
	01570 - MAINTENANCE OVERTIME	10,828.30	10,000.00	5,615.96	10,000.00	4,384.04	78.06%	0.00	0.00%
	01620 - SUMMER HELP	9,495.00	10,000.00	1,498.33	23,000.00	21,501.67	1435.04%	13,000.00	130.00%
	01 - SALARIES	127,553.22	127,011.74	114,548.05	152,852.72	38,304.67	33.44%	25,840.98	20.35%
	02221 - MEDICAL INSURANCE	6,563.80	6,301.25	6,301.20	6,572.15	270.95	4.30%	270.90	4.30%
	02230 - DENTAL INSURANCE	433.20	433.20	433.20	433.20	0.00	0.00%	0.00	0.00%
	02 - BENEFITS	6,997.00	6,734.45	6,734.40	7,005.35	270.95	4.02%	270.90	4.02%
	03152 - ARCH. & ENGR. SERVICES	171,837.22	50,000.00	40,185.31	50,000.00	9,814.69	24.42%	0.00	0.00%
	03154 - R/M-ASBESTOS ABATEMENT	17,509.59	50,000.00	49,985.59	50,000.00	14.41	0.03%	0.00	0.00%
	03238 - R/M-PLUMBING EQUIPMENT	94,770.10	45,000.00	44,998.79	35,000.00	(9,998.79)	-22.22%	(10,000.00)	-22.22%
	03 - PURCHASED SERVICES	284,116.91	145,000.00	135,169.69	135,000.00	(169.69)	-0.13%	(10,000.00)	-6.90%
	04179 - HEATING EQPT SUPPLIES	7,012.56	25,000.00	39,224.95	45,000.00	5,775.05	14.72%	20,000.00	80.00%
	04181 - PLUMBING EQPT SUPPLIES	71,113.55	45,000.00	47,834.47	25,000.00	(22,834.47)	-47.74%	(20,000.00)	-44.44%

FY20 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	CATEGORY OF EXPENDITURE	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 Budget vs. FY19 Budget % Change
	04199 - MISC GENERAL SUPPLIES	3,619.85	0.00	1,077.53	0.00	(1,077.53)	-100.00%	0.00	0.00%
	04 - SUPPLIES AND MATERIALS	81,745.96	70,000.00	88,136.95	70,000.00	(18,136.95)	-20.58%	0.00	0.00%
	05302 - BUILDING ALTERATIONS	107,162.00	45,000.00	94,996.00	45,000.00	(49,996.00)	-52.63%	0.00	0.00%
	05305 - SITE IMPROVE-MECHANICAL	0.00	40,000.00	61,228.99	30,000.00	(31,228.99)	-51.00%	(10,000.00)	-25.00%
	05524 - FURNITURE	529.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	05 - CAPITAL OUTLAY	107,691.99	85,000.00	156,224.99	75,000.00	(81,224.99)	-51.99%	(10,000.00)	-11.76%
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	608,105.08	433,746.19	500,814.08	439,858.07	(60,956.01)	-12.17%	6,111.88	1.41%
65 TECHNOLOGY PROJECTS FUND	04166 - COMPUTER SUPPLIES	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
	04 - SUPPLIES AND MATERIALS	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
	65 TECHNOLOGY PROJECTS FUND TOT	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
80 TORT FUND	01423 - SAFETY AND SECURITY ASSTS.	16,015.11	25,000.00	8,576.55	10,000.00	1,423.45	16.60%	(15,000.00)	-60.00%
	01 - SALARIES	16,015.11	25,000.00	8,576.55	10,000.00	1,423.45	16.60%	(15,000.00)	-60.00%
	03151 - APPRAISAL & SURVEY SERV.	0.00	2,500.00	3,500.00	7,500.00	4,000.00	114.29%	5,000.00	200.00%
	03183 - LEGAL SERVICES	4,308.90	50,000.00	0.00	50,000.00	50,000.00	0.00%	0.00	0.00%
	03215 - BUILDING/ROOM SECURITY	72,617.00	80,000.00	80,000.00	455,000.00	375,000.00	468.75%	375,000.00	468.75%
	03216 - WEEKEND BUILDING SECURITY	44,733.72	45,000.00	44,999.08	45,000.00	0.92	0.00%	0.00	0.00%
	03217 - BOARD MEETING SECURITY	960.00	1,000.00	960.00	1,250.00	290.00	30.21%	250.00	25.00%
	03251 - R/M-VANDALISM	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	0.00	0.00%
	03273 - R/M-SECURITY SYSTEM	48,193.38	60,000.00	58,940.35	63,000.00	4,059.65	6.89%	3,000.00	5.00%
	03810 - PROPERTY/LIABILITY INSUR	181,476.00	252,766.00	214,010.00	280,218.00	66,208.00	30.94%	27,452.00	10.86%
	03811 - STUDENT LIABILITY INS	45,221.00	42,509.00	42,509.00	42,144.00	(365.00)	-0.86%	(365.00)	-0.86%
	03830 - WORKERS' COMP INSURANCE	413,895.00	347,200.00	347,173.00	328,550.00	(18,623.00)	-5.36%	(18,650.00)	-5.37%
	03840 - UNEMPLOYMENT INSURANCE	11,240.17	20,000.00	19,279.15	20,000.00	720.85	3.74%	0.00	0.00%
	03998 - OTHER PURCHASED SERVICES	41,595.00	50,000.00	45,500.00	30,000.00	(15,500.00)	-34.07%	(20,000.00)	-40.00%
	03 - PURCHASED SERVICES	864,240.17	951,975.00	857,870.58	1,323,662.00	465,791.42	54.30%	371,687.00	39.04%
	80 TORT FUND TOTAL	880,255.28	976,975.00	866,447.13	1,333,662.00	467,214.87	53.92%	356,687.00	36.51%
90 LIFE SAFETY FUND	03152 - ARCH. & ENGR. SERVICES	0.00	25,000.00	837.08	25,000.00	24,162.92	2886.57%	0.00	0.00%
	03 - PURCHASED SERVICES	0.00	25,000.00	837.08	25,000.00	24,162.92	2886.57%	0.00	0.00%
	05302 - BUILDING ALTERATIONS	64,000.00	100,000.00	106,161.43	100,000.00	(6,161.43)	-5.80%	0.00	0.00%
	05 - CAPITAL OUTLAY	64,000.00	100,000.00	106,161.43	100,000.00	(6,161.43)	-5.80%	0.00	0.00%
	90 LIFE SAFETY FUND TOTAL	64,000.00	125,000.00	106,998.51	125,000.00	18,001.49	16.82%	0.00	0.00%
	TOTAL ALL FUNDS	127,665,491.62	136,137,151.73	133,635,708.86	142,138,268.64	8,502,559.78	6.36%	6,001,116.91	4.41%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

10 EDUCATION FUND

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
100 - KINDERGARTEN	3,678,676.52	3,751,387.29	3,571,423.86	3,748,346.37	176,922.51	4.95%	(3,040.92)	-0.08%
102 - PRIMARY GRADES	7,921,110.71	7,812,635.61	7,916,406.64	8,062,475.78	146,069.14	1.85%	249,840.17	3.20%
105 - INTERMEDIATE GRADES	10,332,222.20	10,385,599.84	10,665,761.43	10,765,966.86	100,205.43	0.94%	380,367.02	3.66%
106 - READING IMPROVEMENT	812,945.78	888,707.69	788,330.02	1,036,979.96	248,649.94	31.54%	148,272.27	16.68%
107 - ELEM. READING SPECIALISTS	337,724.55	370,731.03	342,227.47	289,743.93	(52,483.54)	-15.34%	(80,987.10)	-21.85%
109 - ELEM. PER DIEM SUBS	274,736.35	303,665.25	426,883.74	419,107.36	(7,776.38)	-1.82%	115,442.11	38.02%
110 - ELEM LANGUAGE ARTS	27,840.51	25,996.88	25,993.88	0.00	(25,993.88)	-100.00%	(25,996.88)	-100.00%
114 - TRUANCY GRANT	53,607.44	70,213.14	58,342.43	64,052.78	5,710.35	9.79%	(6,160.36)	-8.77%
120 - ELEMENTARY MATH	443,956.02	449,386.51	494,387.34	363,152.14	(131,235.20)	-26.55%	(86,234.37)	-19.19%
125 - IT SCHOOL SERVICES	412,581.06	441,908.13	429,575.23	439,730.25	10,155.02	2.36%	(2,177.88)	-0.49%
130 - ELEM SCIENCE	327,804.82	449,973.00	471,560.95	496,022.64	24,461.69	5.19%	46,049.64	10.23%
135 - CAMP TIMBERLEE	210,994.84	63,500.00	136,323.98	145,000.00	8,676.02	6.36%	81,500.00	128.35%
136 - AFRICAN CENTERED CURR.	6,990.94	30,500.00	30,458.57	30,500.00	41.43	0.14%	0.00	0.00%
140 - ELEM SOC STUDIES	2,999.02	47,000.00	4,633.60	62,000.00	57,366.40	1238.05%	15,000.00	31.91%
150 - ELEM ART	714,986.62	746,028.36	740,030.27	832,757.58	92,727.31	12.53%	86,729.22	11.63%
155 - ELEM DRAMA	721,654.64	749,385.91	754,583.90	794,757.07	40,173.17	5.32%	45,371.16	6.05%
165 - ELEM GENERAL MUSIC	904,356.59	938,897.15	976,303.16	1,014,616.38	38,313.22	3.92%	75,719.23	8.06%
166 - ELEM INSTRUMENTAL MUSIC	503,484.76	507,531.01	454,182.11	516,557.03	62,374.92	13.73%	9,026.02	1.78%
170 - ELEM PHYSICAL ED	1,717,995.85	1,789,415.69	1,801,096.74	1,897,112.33	96,015.59	5.33%	107,696.64	6.02%
180 - BLOCK GRANTS	377,764.26	550,634.45	435,686.33	549,880.50	114,194.17	26.21%	(753.95)	-0.14%
196 - BUILDING DEPT CHAIRS	51,500.00	51,500.00	49,500.00	51,500.00	2,000.00	4.04%	0.00	0.00%
200 - M.S. LANG. ARTS	3,254,019.01	3,304,731.74	3,231,369.60	3,471,802.24	240,432.64	7.44%	167,070.50	5.06%
205 - M.S. MATH	3,365,252.13	3,404,023.03	3,497,347.47	3,431,329.23	(66,018.24)	-1.89%	27,306.20	0.80%
210 - M.S. SCIENCE	1,495,158.96	1,656,066.40	1,692,298.06	1,816,790.03	124,491.97	7.36%	160,723.63	9.71%
212 - M.S. COMPUTER EDUCATION	105,461.80	102,948.99	96,932.70	100,404.43	3,471.73	3.58%	(2,544.56)	-2.47%
215 - M.S. SOCIAL STUDIES	1,525,628.93	1,634,554.51	1,695,033.99	1,758,356.70	63,322.71	3.74%	123,802.19	7.57%
220 - M.S. ART	1,090,129.32	1,122,112.72	1,122,332.91	1,114,738.47	(7,594.44)	-0.68%	(7,374.25)	-0.66%
225 - M.S. DRAMA	698,672.26	778,028.20	723,999.66	747,089.94	23,090.28	3.19%	(30,938.26)	-3.98%
230 - M.S. FOREIGN LANGUAGE	1,157,097.64	1,214,170.96	1,174,372.56	1,209,078.19	34,705.63	2.96%	(5,092.77)	-0.42%
245 - M.S. INDUSTRIAL ARTS	5,788.46	25,000.00	0.00	0.00	0.00	0.00%	(25,000.00)	-100.00%
250 - M.S. GENERAL MUSIC	442,066.63	403,241.63	383,716.61	394,309.28	10,592.67	2.76%	(8,932.35)	-2.22%
251 - M.S. INSTRUMENTAL MUSIC	457,659.47	462,625.75	453,644.36	472,371.19	18,726.83	4.13%	9,745.44	2.11%
253 - M.S. STRING MUSIC	7,162.31	7,000.00	7,098.31	7,500.00	401.69	5.66%	500.00	7.14%
255 - M.S. PHYSICAL EDUCATION	1,348,818.00	1,478,598.99	1,462,130.41	1,526,682.24	64,551.83	4.41%	48,083.25	3.25%
260 - M.S. SUBS	104,599.29	140,644.13	159,251.89	158,530.00	(721.89)	-0.45%	17,885.87	12.72%
284 - ENRICHMENT	160,382.45	165,203.51	82,369.87	194,006.00	111,636.13	135.53%	28,802.49	17.43%
286 - E S L - T.P.I	2,635,221.01	2,896,218.93	3,096,787.19	3,406,830.65	310,043.46	10.01%	510,611.72	17.63%
289 - TITLE III	41,804.07	111,930.00	116,628.24	207,824.00	91,195.76	78.19%	95,894.00	85.67%
290 - SUMMER SCHOOL-REGULAR	194,999.17	194,999.17	248,596.35	281,500.00	32,903.65	13.24%	86,500.83	44.36%
295 - TITLE III IEP	910.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
296 - REACH PROJECT	127,989.61	130,054.66	93,131.63	110,273.65	17,142.02	18.41%	(19,781.01)	-15.21%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
297 - PROJECT LEAD THE WAY	5,021.01	7,833.00	1,500.00	0.00	(1,500.00)	-100.00%	(7,833.00)	-100.00%
298 - COASTAL MANAGEMENT GRANT	20,892.38	33,331.00	22,094.61	41,543.00	19,448.39	88.02%	8,212.00	24.64%
299 - NOYCE FOUNDATION GRANT	154,695.55	209,037.68	208,940.10	231,919.48	22,979.38	11.00%	22,881.80	10.95%
400 - SPECIAL ED SUMMER SCHOOL	220,078.43	234,078.43	228,106.90	233,553.00	5,446.10	2.39%	(525.43)	-0.22%
410 - SPECIAL ED - RESOURCE	6,655,508.59	6,743,064.05	6,579,598.54	6,836,044.52	256,445.98	3.90%	92,980.47	1.38%
411 - SPECIAL ED - S/C	515,154.20	752,997.18	802,643.84	814,621.28	11,977.44	1.49%	61,624.10	8.18%
412 - SPPAC	1,941,370.68	1,974,673.71	2,197,640.41	2,214,973.31	17,332.90	0.79%	240,299.60	12.17%
413 - PRE-KINDERGARTEN	0.00	0.00	-427.39	618,937.00	619,364.39	-144917.85%	618,937.00	100.00%
414 - STATE PRE-SCHOOL EDUCATION	1,083,436.44	1,057,205.13	1,165,010.37	608,677.25	(556,333.12)	-47.75%	(448,527.88)	-42.43%
415 - SPECIAL SERVICES	8,171,826.91	7,739,511.63	7,576,368.84	8,044,733.96	468,365.12	6.18%	305,222.33	3.94%
416 - SPECIAL ED - SUPPORT SERV	1,374,954.84	1,380,130.31	1,603,468.13	1,894,141.01	290,672.88	18.13%	514,010.70	37.24%
418 - NUTRITION SERVICES	1,799,064.29	1,876,839.42	1,790,112.42	1,911,081.07	120,968.65	6.76%	34,241.65	1.82%
420 - RICE CHILDREN'S CENTER	1,689,452.68	1,698,362.34	1,626,899.97	1,722,570.62	95,670.65	5.88%	24,208.28	1.43%
421 - RCC - SUMMER SCHOOL	130,165.85	152,872.63	194,110.45	158,014.75	(36,095.70)	-18.60%	5,142.12	3.36%
439 - IDEA - EIS	4,870.22	5,500.00	3,143.00	3,000.00	(143.00)	-4.55%	(2,500.00)	-45.45%
440 - P.L.94-142 SPECIAL ED	1,842,939.45	1,776,956.86	1,857,983.17	1,806,546.83	(51,436.34)	-2.77%	29,589.97	1.67%
441 - P.L.94-142 PRE-SCHOOL	55,316.13	62,305.62	58,456.15	60,721.84	2,265.69	3.88%	(1,583.78)	-2.54%
500 - TITLE I LOW INCOME	1,108,836.34	886,340.87	885,185.15	1,010,712.22	125,527.07	14.18%	124,371.35	14.03%
501 - TITLE I- LOW INCOME NEG PRIV	0.00	0.00	0.00	66,131.00	66,131.00	100.00%	66,131.00	100.00%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	0.00	0.00	0.00	231,000.00	231,000.00	100.00%	231,000.00	100.00%
508 - FED-CLASS SIZE REDUCTION	0.00	83,719.88	0.00	0.00	0.00	100.00%	(83,719.88)	-100.00%
517 - INSTRUCTIONAL TECHNOLOGY	161,417.16	178,198.45	165,629.07	414,471.38	248,842.31	150.24%	236,272.93	132.59%
524 - CHILDCARE-SUMMER PROGRAMS	30,536.94	65,363.00	52,774.59	62,628.00	9,853.41	18.67%	(2,735.00)	-4.18%
525 - SCHOOL-AGE CHILD CARE	1,244,709.28	1,317,631.19	1,247,926.90	1,329,319.55	81,392.65	6.52%	11,688.36	0.89%
527 - FUSSY BABY	5,968.71	1,375.00	1,387.50	0.00	(1,387.50)	-100.00%	(1,375.00)	-100.00%
528 - EQUITY SERVICES	331,116.25	518,594.43	524,817.92	528,279.45	3,461.53	0.66%	9,685.02	1.87%
530 - COMMUNITY SCHOOL PROGRAM	0.00	126,544.38	115,475.14	93,816.48	(21,658.66)	-18.76%	(32,727.90)	-25.86%
550 - HEADSTART	1,472,746.27	1,571,460.52	1,565,344.95	1,609,444.99	44,100.04	2.82%	37,984.47	2.42%
551 - EARLY HEADSTART	349,064.56	370,996.24	406,406.36	498,423.53	92,017.17	22.64%	127,427.29	34.35%
552 - HEADSTART-NON GRANT	50,971.22	54,985.00	55,728.87	57,750.00	2,021.13	3.63%	2,765.00	5.03%
553 - HEADSTART & EH (GRANTEE)	1,070,055.67	1,239,854.77	1,049,719.74	1,161,705.43	111,985.69	10.67%	(78,149.34)	-6.30%
561 - PREV. INITIATIVE DAYCARE	24,510.17	37,500.00	24,905.10	24,544.00	(361.10)	-1.45%	(12,956.00)	-34.55%
562 - IDHS DOORWAY TO LEARNING	118,610.26	214,482.37	108,488.48	264,612.55	156,124.07	143.91%	50,130.18	23.37%
567 - TITLE II EESA	117,846.55	206,170.00	210,801.98	350,650.00	139,848.02	66.34%	144,480.00	70.08%
573 - INTERSCHOLASTIC PROGRAM	179,210.36	180,350.00	181,789.25	181,000.00	(789.25)	-0.43%	650.00	0.36%
574 - SCHOOL IMPROVEMENT COMM.	60,917.19	87,362.00	69,297.35	87,922.00	18,624.65	26.88%	560.00	0.64%
583 - PREVENTION INITIATIVE	818,094.53	1,026,576.52	918,082.99	995,649.70	77,566.71	8.45%	(30,926.82)	-3.01%
585 - DUPLICATING	388,780.18	395,000.00	437,305.81	418,000.00	(19,305.81)	-4.41%	23,000.00	5.82%
592 - COMMUNITY WORKS GRANT	27,621.15	15,963.11	15,577.61	16,303.59	725.98	4.66%	340.48	2.13%
613 - HEALTH SERVICES	875,358.90	925,672.73	970,633.47	990,794.93	20,161.46	2.08%	65,122.20	7.04%
615 - LUNCHROOM SERVICES	600,136.42	617,487.22	655,575.25	684,315.29	28,740.04	4.38%	66,828.07	10.82%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
618 - LEARNING PLUS PROGRAM	73,594.04	83,000.00	65,676.68	73,000.00	7,323.32	11.15%	(10,000.00)	-12.05%
620 - SCHOOL LIBRARY GRANT	4,016.53	4,745.53	5,778.92	5,791.78	12.86	0.22%	1,046.25	22.05%
621 - CURRICULUM & INSTRUCTIONS	1,271,770.13	1,389,464.45	1,435,685.84	1,596,361.07	160,675.23	11.19%	206,896.62	14.89%
622 - SCHOOL LIBRARY SERVICES	1,405,013.86	1,468,154.77	1,491,675.32	1,545,569.86	53,894.54	3.61%	77,415.09	5.27%
623 - DLL RESEARCH	11,727.71	10,000.00	14,574.95	8,313.00	(6,261.95)	-42.96%	(1,687.00)	-16.87%
625 - OFFICE OF BLACK STUDENT SUCCESS	0.00	279,156.05	281,242.79	291,285.09	10,042.30	3.57%	12,129.04	4.34%
631 - BOARD OF EDUCA. SERVICES	199,037.01	250,501.83	218,629.04	251,385.86	32,756.82	14.98%	884.03	0.35%
632 - OFFICE OF SUPERINTENDENT	639,833.03	654,185.31	495,343.15	410,901.71	(84,441.44)	-17.05%	(243,283.60)	-37.19%
634 - D.E.C.	124,418.13	118,723.92	133,929.30	121,782.81	(12,146.49)	-9.07%	3,058.89	2.58%
641 - OFFICE OF PRINCIPAL	4,989,422.83	5,150,718.87	5,203,910.06	5,284,938.05	81,027.99	1.56%	134,219.18	2.61%
651 - BUSINESS SUPPORT SERVICES	430,418.77	422,513.85	416,235.83	428,947.07	12,711.24	3.05%	6,433.22	1.52%
652 - FISCAL SERVICES	521,864.93	569,704.15	542,979.94	574,634.23	31,654.29	5.83%	4,930.08	0.87%
662 - RAD	741,826.23	782,156.24	705,533.35	859,669.90	154,136.55	21.85%	77,513.66	9.91%
663 - COMMUNICATIONS	167,830.47	152,197.49	135,949.64	130,837.05	(5,112.59)	-3.76%	(21,360.44)	-14.03%
664 - PERSONNEL/STAFF SERVICES	826,138.65	940,603.15	892,095.97	963,331.29	71,235.32	7.99%	22,728.14	2.42%
666 - COMPUTER SERVICES	1,703,854.95	1,699,291.72	1,603,982.16	1,923,017.13	319,034.97	19.89%	223,725.41	13.17%
667 - DIGITAL PROMISE	214,753.49	256,410.28	242,092.76	0.00	(242,092.76)	-100.00%	(256,410.28)	-100.00%
668 - INST. CAPITAL TECHNOLOGY	2,496,909.61	1,900,000.00	1,866,922.68	1,900,000.00	33,077.32	1.77%	0.00	0.00%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	264,160.55	875,000.00	825,709.68	875,000.00	49,290.32	5.97%	0.00	0.00%
688 - INNOVATION LABS GRANT	13,578.00	14,200.00	36,777.17	22,995.00	(13,782.17)	-37.47%	8,795.00	61.94%
695 - MCKINNEY VENTO	8,600.00	8,600.00	5,194.39	0.00	(5,194.39)	-100.00%	(8,600.00)	-100.00%
724 - HOLD ACC. FOR BLOCK GRANTS	0.00	25,498.00	0.00	25,498.00	25,498.00	100.00%	0.00	0.00%
725 - GRANT AMENDMENTS - STATE	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
726 - GRANT AMENDMENTS-FEDERAL	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
730 - DIST./OTHER/SUPPORT/SERV	1,807,757.17	2,880,426.80	2,192,210.89	2,897,324.07	705,113.18	32.16%	16,897.27	0.59%
838 - GSA-POVERTY GRANT-MATH	284,053.71	315,319.50	274,455.48	310,258.88	35,803.40	13.05%	(5,060.62)	-1.60%
839 - GSA - POVERTY GRANT-LA	1,358,701.39	1,632,044.90	1,513,195.37	1,552,946.88	39,751.51	2.63%	(79,098.02)	-4.85%
950 - STUDENT REGISTRATION SERVICES	44,328.36	48,600.00	36,042.29	40,800.00	4,757.71	13.20%	(7,800.00)	-16.05%
10 EDUCATION FUND TOTAL	102,359,619.31	107,714,293.74	106,125,060.10	112,662,816.94	6,537,756.84	6.16%	4,948,523.20	4.59%
20 BUILDING FUND								
414 - STATE PRE-SCHOOL EDUCATION	13,573.40	13,903.56	56,416.82	14,458.81	(41,958.01)	-74.37%	555.25	3.99%
415 - SPECIAL SERVICES	90,859.00	168,923.00	160,923.00	169,114.00	8,191.00	5.09%	191.00	0.11%
550 - HEADSTART	36,928.42	38,324.61	36,294.09	38,022.46	1,728.37	4.76%	(302.15)	-0.79%
551 - EARLY HEADSTART	7,102.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
562 - IDHS DOORWAY TO LEARNING	23,123.23	23,564.56	23,755.24	53,512.08	29,756.84	125.26%	29,947.52	127.09%
583 - PREVENTION INITIATIVE	30,049.71	119,348.74	118,940.75	3,243.00	(115,697.75)	-97.27%	(116,105.74)	-97.28%
649 - CAPITAL BUILDING PROJECTS	0.00	2,050,000.00	1,252,144.87	1,822,855.00	570,710.13	45.58%	(227,145.00)	-11.08%
654 - OPERATION-PLANT SERVICES	6,405,981.53	6,696,181.03	6,950,979.76	7,263,683.87	312,704.11	4.50%	567,502.84	8.48%
657 - WAREHOUSE & DISTRIBUTION	364,030.66	331,582.38	335,543.85	348,992.46	13,448.61	4.01%	17,410.08	5.25%
730 - DIST./OTHER/SUPPORT/SERV	311.27	322.94	472.80	472.87	0.07	0.01%	149.93	46.43%
20 BUILDING FUND TOTAL	6,971,959.22	9,442,150.82	8,935,471.18	9,714,354.55	778,883.37	8.72%	272,203.73	2.88%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund	BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
28 SPECIAL EDUCATION FUND	410 - SPECIAL ED - RESOURCE	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
	28 SPECIAL EDUCATION FUND TOTAL	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
30 DEBT SERVICE FUND	798 - DEBT SERVICE	5,629,341.79	5,706,671.00	5,704,210.52	6,133,775.00	429,564.48	7.53%	427,104.00	7.48%
	845 - INTEREST	37,068.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	30 DEBT SERVICE FUND TOTAL	5,666,410.74	5,706,671.00	5,704,210.52	6,133,775.00	429,564.48	7.53%	427,104.00	7.48%
40 TRANSPORTATION FUND	135 - CAMP TIMBERLEE	14,432.47	14,757.20	12,928.79	13,219.69	290.90	2.25%	(1,537.51)	-10.42%
	250 - M.S. GENERAL MUSIC	13,205.82	13,502.95	14,324.74	14,647.05	322.31	2.25%	1,144.10	8.47%
	284 - ENRICHMENT	40,066.71	40,968.21	37,885.27	38,737.69	852.42	2.25%	(2,230.52)	-5.44%
	286 - E S L - T.P.I	369,622.25	377,938.75	314,146.40	321,214.69	7,068.29	2.25%	(56,724.06)	-15.01%
	290 - SUMMER SCHOOL-REGULAR	75,690.36	56,000.00	43,867.77	44,854.79	987.02	2.25%	(11,145.21)	-19.90%
	298 - COASTAL MANAGEMENT GRANT	3,977.14	4,066.63	1,204.99	1,232.10	27.11	2.25%	(2,834.53)	-69.70%
	400 - SPECIAL ED SUMMER SCHOOL	79,557.77	61,666.17	33,856.61	35,467.02	1,610.41	4.76%	(26,199.15)	-42.49%
	410 - SPECIAL ED - RESOURCE	1,308,530.41	1,183,222.57	1,712,522.16	1,551,046.07	(161,476.09)	-9.43%	367,823.50	31.09%
	412 - SPPAC	296,195.55	304,489.82	343,629.29	351,560.69	7,931.40	2.31%	47,070.87	15.46%
	414 - STATE PRE-SCHOOL EDUCATION	365,438.80	374,608.98	448,022.36	457,647.71	9,625.35	2.15%	83,038.73	22.17%
	415 - SPECIAL SERVICES	88,022.54	109,550.51	107,689.77	102,821.47	(4,868.30)	-4.52%	(6,729.04)	-6.14%
	524 - CHILDCARE-SUMMER PROGRAMS	2,919.66	2,985.35	2,866.02	5,000.00	2,133.98	74.46%	2,014.65	67.48%
	525 - SCHOOL-AGE CHILD CARE	10,556.57	10,794.09	14,680.50	15,010.81	330.31	2.25%	4,216.72	39.07%
	550 - HEADSTART	218,563.17	309,240.00	246,405.00	251,949.11	5,544.11	2.25%	(57,290.89)	-18.53%
	553 - HEADSTART & EH (GRANTEE)	59,433.90	84,360.00	84,217.50	86,112.39	1,894.89	2.25%	1,752.39	2.08%
	562 - IDHS DOORWAY TO LEARNING	606.00	619.64	0.00	0.00	0.00	0.00%	(619.64)	-100.00%
	573 - INTERSCHOLASTIC PROGRAM	15,879.76	16,237.05	19,632.83	20,074.57	441.74	2.25%	3,837.52	23.63%
	583 - PREVENTION INITIATIVE	4,851.77	3,822.38	4,257.68	4,353.48	95.80	2.25%	531.10	13.89%
	621 - CURRICULUM & INSTRUCTIONS	0.00	0.00	489.55	500.56	11.01	2.25%	500.56	0.00%
	655 - PUPIL TRANSPORTATION	1,303,437.93	1,336,039.11	1,159,730.11	1,190,179.48	30,449.37	2.63%	(145,859.63)	-10.92%
	667 - DIGITAL PROMISE	0.00	0.00	439.34	0.00	(439.34)	-100.00%	0.00	0.00%
	695 - MCKINNEY VENTO	0.00	126,000.00	104,862.55	107,444.35	2,581.80	2.46%	(18,555.65)	-14.73%
	40 TRANSPORTATION FUND TOTAL	4,270,988.58	4,430,869.41	4,707,659.23	4,613,073.72	(94,585.51)	-2.01%	182,204.31	4.11%
50 IMRF FUND	100 - KINDERGARTEN	50,602.12	52,373.20	48,223.38	50,740.51	2,517.13	5.22%	(1,632.69)	-3.12%
	102 - PRIMARY GRADES	103,265.61	106,879.90	106,042.25	110,803.22	4,760.97	4.49%	3,923.32	3.67%
	105 - INTERMEDIATE GRADES	136,071.38	140,833.88	140,716.55	146,460.41	5,743.86	4.08%	5,626.53	4.00%
	106 - READING IMPROVEMENT	8,905.80	8,431.14	9,230.49	9,485.10	254.61	2.76%	1,053.96	12.50%
	107 - ELEM. READING SPECIALISTS	4,565.07	4,724.85	4,905.73	5,117.31	211.58	4.31%	392.46	8.31%
	109 - ELEM. PER DIEM SUBS	5,568.89	5,763.81	14,047.20	14,940.00	892.80	6.36%	9,176.19	159.20%
	110 - ELEM LANGUAGE ARTS	294.77	305.09	304.51	0.00	(304.51)	-100.00%	(305.09)	-100.00%
	114 - TRUANCY GRANT	6,393.04	7,423.06	7,125.89	7,364.00	238.11	3.34%	(59.06)	-0.80%
	120 - ELEMENTARY MATH	3,073.95	3,181.54	3,307.35	3,400.03	92.68	2.80%	218.49	6.87%
	125 - IT SCHOOL SERVICES	57,216.42	59,218.99	58,734.67	59,852.65	1,117.98	1.90%	633.66	1.07%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
130 - ELEM SCIENCE	146.76	151.90	712.71	752.12	39.41	5.53%	600.22	395.14%
135 - CAMP TIMBERLEE	1,444.36	1,494.91	1,260.22	1,290.00	29.78	2.36%	(204.91)	-13.71%
136 - AFRICAN CENTERED CURR.	46.75	48.39	392.53	393.00	0.47	0.12%	344.61	712.15%
150 - ELEM ART	8,848.42	9,158.11	9,158.26	9,596.72	438.46	4.79%	438.61	4.79%
155 - ELEM DRAMA	7,566.49	7,831.32	7,928.38	8,237.19	308.81	3.89%	405.87	5.18%
165 - ELEM GENERAL MUSIC	11,448.61	11,849.31	12,434.88	12,734.40	299.52	2.41%	885.09	7.47%
166 - ELEM INSTRUMENTAL MUSIC	5,987.31	6,196.87	5,433.52	5,707.82	274.30	5.05%	(489.05)	-7.89%
170 - ELEM PHYSICAL ED	21,130.00	21,869.55	22,458.67	23,395.01	936.34	4.17%	1,525.46	6.98%
196 - BUILDING DEPT CHAIRS	727.09	752.54	689.88	690.00	0.12	0.02%	(62.54)	-8.31%
200 - M.S. LANG. ARTS	41,116.20	42,511.09	42,151.95	45,123.08	2,971.13	7.05%	2,611.99	6.14%
205 - M.S. MATH	42,754.41	44,250.82	44,515.98	49,774.69	5,258.71	11.81%	5,523.87	12.48%
210 - M.S. SCIENCE	19,231.80	19,904.92	21,917.08	22,767.91	850.83	3.88%	2,862.99	14.38%
212 - M.S. COMPUTER EDUCATION	14,264.38	14,763.63	13,058.73	13,964.86	906.13	6.94%	(798.77)	-5.41%
215 - M.S. SOCIAL STUDIES	18,854.16	19,541.49	21,581.57	22,499.72	918.15	4.25%	2,958.23	15.14%
220 - M.S. ART	13,905.61	14,392.31	14,367.87	22,774.55	8,406.68	58.51%	8,382.24	58.24%
225 - M.S. DRAMA	9,122.85	9,442.15	9,491.46	9,742.33	250.87	2.64%	300.18	3.18%
230 - M.S. FOREIGN LANGUAGE	14,613.88	15,125.37	14,578.29	15,183.86	605.57	4.15%	58.49	0.39%
245 - M.S. INDUSTRIAL ARTS	344.25	356.30	0.00	0.00	0.00	#DIV/0!	(356.30)	-100.00%
250 - M.S. GENERAL MUSIC	5,564.98	5,759.75	4,945.51	5,116.63	171.12	3.46%	(643.12)	-11.17%
251 - M.S. INSTRUMENTAL MUSIC	5,609.24	5,805.56	5,676.35	5,931.41	255.06	4.49%	125.85	2.17%
255 - M.S. PHYSICAL EDUCATION	17,138.27	17,738.11	18,816.66	19,551.73	735.07	3.91%	1,813.62	10.22%
260 - M.S. SUBS	1,637.76	1,695.09	4,361.26	4,710.00	348.74	8.00%	3,014.91	177.86%
284 - ENRICHMENT	1,862.12	1,927.29	940.22	986.00	45.78	4.87%	(941.29)	-48.84%
286 - E S L - T.P.I	86,545.24	89,574.33	93,545.48	99,449.08	5,903.60	6.31%	9,874.75	11.02%
289 - TITLE III	270.28	258.73	266.90	280.00	13.10	4.91%	21.27	8.22%
290 - SUMMER SCHOOL-REGULAR	2,107.14	2,180.89	3,254.29	3,257.00	2.71	0.08%	1,076.11	49.34%
295 - TITLE III IEP	13.01	13.47	0.00	0.00	0.00	0.00%	(13.47)	-100.00%
296 - REACH PROJECT	1,030.83	1,066.91	875.85	999.68	123.83	0.00%	(67.23)	-6.30%
298 - COASTAL MANAGEMENT GRANT	3.60	3.73	0.00	0.00	0.00	0.00%	(3.73)	-100.00%
299 - NOYCE FOUNDATION GRANT	253.15	262.01	15,565.15	35,870.62	20,305.47	130.45%	35,608.61	13590.55%
300 - PARK SCHOOL	231,267.71	250,800.67	229,021.61	245,830.94	16,809.33	7.34%	(4,969.73)	-1.98%
305 - PARK-ART	295.25	305.58	341.12	388.80	47.68	13.98%	83.22	27.23%
307 - PARK - COMPUTER EDUCA.	3,133.91	3,243.60	653.60	704.00	50.40	7.71%	(2,539.60)	-78.30%
310 - PARK-DRAMA	390.24	403.90	433.48	448.55	15.07	3.48%	44.65	11.05%
315 - PARK-MUSIC	556.15	575.62	523.00	651.38	128.38	24.55%	75.76	13.16%
325 - PARK-PHYSICAL EDUCATION	1,493.74	1,546.02	1,530.25	1,559.37	29.12	1.90%	13.35	0.86%
335 - PARK-VOCATIONAL EDUCATION	2,215.53	2,293.07	2,287.74	2,419.50	131.76	5.76%	126.43	5.51%
390 - PARK-SUMMER SCHOOL	14,840.03	15,359.43	15,112.62	16,948.21	1,835.59	12.15%	1,588.78	10.34%
400 - SPECIAL ED SUMMER SCHOOL	17,055.28	17,652.22	16,350.99	16,395.00	44.01	0.27%	(1,257.22)	-7.12%
410 - SPECIAL ED - RESOURCE	114,709.50	118,724.35	117,971.78	127,778.02	9,806.24	8.31%	9,053.67	7.63%
411 - SPECIAL ED - S/C	6,979.05	7,223.32	10,836.57	11,472.67	636.10	5.87%	4,249.35	58.83%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
412 - SPPAC	98,875.02	102,335.67	106,983.67	119,921.70	12,938.03	12.09%	17,586.03	17.18%
414 - STATE PRE-SCHOOL EDUCATION	71,518.18	74,021.32	72,703.33	79,781.67	7,078.34	9.74%	5,760.35	7.78%
415 - SPECIAL SERVICES	222,541.83	230,330.78	185,200.11	191,473.64	6,273.53	3.39%	(38,857.14)	-16.87%
416 - SPECIAL ED - SUPPORT SERV	169,468.55	173,134.74	185,988.61	196,640.21	10,651.60	5.73%	23,505.47	13.58%
418 - NUTRITION SERVICES	104,641.48	108,303.93	103,594.23	106,652.75	3,058.52	2.95%	(1,651.18)	-1.52%
420 - RICE CHILDREN'S CENTER	28,136.75	29,121.53	30,681.19	32,025.62	1,344.43	4.38%	2,904.09	9.97%
421 - RCC - SUMMER SCHOOL	1,676.65	1,735.33	2,106.29	2,122.47	16.18	0.77%	387.14	22.31%
440 - P.L.94-142 SPECIAL ED	203,119.38	211,687.49	180,229.22	199,541.77	19,312.55	10.72%	(12,145.72)	-5.74%
441 - P.L.94-142 PRE-SCHOOL	5,958.32	6,166.86	6,322.54	6,398.07	75.53	1.19%	231.21	3.75%
500 - TITLE I LOW INCOME	10,616.32	8,974.71	10,120.66	10,582.69	462.03	4.57%	1,607.98	17.92%
508 - FED-CLASS SIZE REDUCTION	0.00	794.83	0.00	0.00	0.00	0.00%	(794.83)	-100.00%
517 - INSTRUCTIONAL TECHNOLOGY	19,552.38	20,236.71	18,158.84	22,177.59	4,018.75	22.13%	1,940.88	9.59%
524 - CHILDCARE-SUMMER PROGRAMS	4,710.07	4,874.93	7,285.02	7,294.00	8.98	0.12%	2,419.07	49.62%
525 - SCHOOL-AGE CHILD CARE	150,067.80	155,320.18	138,372.95	141,604.10	3,231.15	2.34%	(13,716.08)	-8.83%
527 - FUSSY BABY	884.14	915.09	236.02	0.00	(236.02)	-100.00%	(915.09)	-100.00%
528 - EQUITY SERVICES	4,563.13	4,722.84	31,837.56	32,721.66	884.10	2.78%	27,998.82	592.84%
530 - COMMUNITY SCHOOL PROGRAM	0.00	0.00	9,211.78	9,401.51	189.73	2.06%	9,401.51	0.00%
550 - HEADSTART	168,112.33	173,996.25	176,560.13	180,778.66	4,218.53	2.39%	6,782.41	3.90%
551 - EARLY HEADSTART	42,901.17	44,443.55	49,780.79	50,725.77	944.98	1.90%	6,282.22	14.14%
552 - HEADSTART-NON GRANT	40.90	42.33	0.00	0.00	0.00	0.00%	(42.33)	-100.00%
553 - HEADSTART & EH (GRANTEE)	60,717.02	62,842.11	57,801.17	60,122.57	2,321.40	4.02%	(2,719.54)	-4.33%
562 - IDHS DOORWAY TO LEARNING	17,166.02	12,815.94	12,854.06	13,273.49	419.43	3.26%	457.55	3.57%
567 - TITLE II EESA	768.39	795.29	1,726.16	1,732.00	5.84	0.34%	936.71	117.78%
573 - INTERSCHOLASTIC PROGRAM	6,208.99	6,426.31	5,889.27	5,892.00	2.73	0.05%	(534.31)	-8.31%
574 - SCHOOL IMPROVEMENT COMM.	768.58	795.48	682.39	684.00	1.61	0.24%	(111.48)	-14.01%
576 - SCHOOL IMPROVEMENT GRANT	0.00	0.00	6.00	0.00	(6.00)	-100.00%	0.00	0.00%
583 - PREVENTION INITIATIVE	92,582.42	98,890.55	97,212.37	100,511.44	3,299.07	3.39%	1,620.89	1.64%
592 - COMMUNITY WORKS GRANT	3,107.48	5,058.54	1,821.29	1,822.00	0.71	0.04%	(3,236.54)	-63.98%
600 - TORT IMMUNITY	1,285.55	1,330.55	572.92	574.00	1.08	0.19%	(756.55)	-56.86%
613 - HEALTH SERVICES	89,105.80	92,224.51	88,292.47	92,196.36	3,903.89	4.42%	(28.15)	-0.03%
615 - LUNCHROOM SERVICES	66,987.16	69,331.72	68,110.27	68,113.00	2.73	0.00%	(1,218.72)	-1.76%
618 - LEARNING PLUS PROGRAM	1,156.43	1,196.90	1,635.61	1,649.00	13.39	0.82%	452.10	37.77%
621 - CURRICULUM & INSTRUCTIONS	39,583.58	40,969.00	40,788.72	44,433.30	3,644.58	8.94%	3,464.30	8.46%
622 - SCHOOL LIBRARY SERVICES	17,367.63	17,975.49	18,026.17	18,994.37	968.20	5.37%	1,018.88	5.67%
624 - STAFF DEVELOPMENT	84.70	87.66	113.07	0.00	(113.07)	-100.00%	(87.66)	-100.00%
625 - OFFICE OF BLACK STUDENT SUCCESS	0.00	0.00	3,257.28	3,443.27	185.99	5.71%	3,443.27	0.00%
631 - BOARD OF EDUC. SERVICES	10,393.46	10,757.23	9,522.70	9,682.83	160.13	1.68%	(1,074.40)	-9.99%
632 - OFFICE OF SUPERINTENDENT	47,514.95	49,177.98	28,648.27	29,635.52	987.25	3.45%	(19,542.46)	-39.74%
634 - D.E.C.	1,677.01	1,735.71	1,788.79	1,880.36	91.57	5.12%	144.65	8.33%
641 - OFFICE OF PRINCIPAL	172,275.94	178,305.60	168,436.30	172,476.04	4,039.74	2.40%	(5,829.56)	-3.27%
651 - BUSINESS SUPPORT SERVICES	37,064.29	38,361.53	36,552.66	37,307.49	754.83	2.07%	(1,054.04)	-2.75%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
652 - FISCAL SERVICES	51,163.98	52,954.72	39,303.30	40,701.58	1,398.28	3.56%	(12,253.14)	-23.14%
654 - OPERATION-PLANT SERVICES	516,682.22	534,766.11	529,480.41	545,961.14	16,480.73	3.11%	11,195.03	2.09%
655 - PUPIL TRANSPORTATION	13,483.00	13,954.90	13,446.34	14,470.98	1,024.64	7.62%	516.08	3.70%
657 - WAREHOUSE & DISTRIBUTION	36,860.90	38,151.03	38,249.43	39,348.02	1,098.59	2.87%	1,196.99	3.14%
662 - RAD	103,123.86	106,733.20	88,620.92	101,795.52	13,174.60	14.87%	(4,937.68)	-4.63%
663 - COMMUNICATIONS	15,543.36	16,087.37	15,096.05	15,447.39	351.34	2.33%	(639.98)	-3.98%
664 - PERSONNEL/STAFF SERVICES	58,388.75	60,432.35	64,519.04	68,068.35	3,549.31	5.50%	7,636.00	12.64%
666 - COMPUTER SERVICES	86,186.40	89,202.92	83,500.15	88,347.48	4,847.33	5.81%	(855.44)	-0.96%
667 - DIGITAL PROMISE	2,757.80	2,854.32	2,984.45	0.00	(2,984.45)	-100.00%	(2,854.32)	-100.00%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	3,475.20	3,596.83	11,034.48	11,394.15	359.67	3.26%	7,797.32	216.78%
730 - DIST./OTHER/SUPPORT/SERV	8,008.22	8,288.50	9,321.16	9,490.00	168.84	1.81%	1,201.50	14.50%
838 - GSA-POVERTY GRANT-MATH	3,113.95	3,222.94	2,626.34	2,608.30	(18.04)	-0.69%	(614.64)	-19.07%
839 - GSA - POVERTY GRANT-LA	16,868.63	19,480.49	17,002.41	17,659.36	656.95	3.86%	(1,821.13)	-9.35%
950 - STUDENT REGISTRATION SERVICES	1,759.42	1,820.99	962.50	931.00	(31.50)	-3.27%	(889.99)	-48.87%
50 IMRF FUND TOTAL	4,013,097.88	4,164,973.93	4,053,338.29	4,284,029.27	230,690.98	5.69%	119,055.34	2.86%
64 CAP. & LIFE SAFETY PRJ FD								
654 - OPERATION-PLANT SERVICES	608,105.08	433,746.19	500,814.08	439,858.07	(60,956.01)	-12.17%	6,111.88	1.41%
64 CAP. & LIFE SAFETY PRJ FD TOTAL	608,105.08	433,746.19	500,814.08	439,858.07	(60,956.01)	-12.17%	6,111.88	1.41%
65 TECHNOLOGY PROJECTS FUND								
667 - DIGITAL PROMISE	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
65 TECHNOLOGY PROJECTS FUND TOTAL	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
80 TORT FUND								
600 - TORT IMMUNITY	835,034.28	934,466.00	823,938.13	1,291,518.00	467,579.87	56.75%	357,052.00	38.21%
631 - BOARD OF EDUCA. SERVICES	45,221.00	42,509.00	42,509.00	42,144.00	(365.00)	-0.86%	(365.00)	-0.86%
80 TORT FUND TOTAL	880,255.28	976,975.00	866,447.13	1,333,662.00	467,214.87	53.92%	356,687.00	36.51%
90 LIFE SAFETY FUND								
654 - OPERATION-PLANT SERVICES	64,000.00	125,000.00	106,998.51	125,000.00	18,001.49	16.82%	0.00	0.00%
90 LIFE SAFETY FUND TOTAL	64,000.00	125,000.00	106,998.51	125,000.00	18,001.49	16.82%	0.00	0.00%
TOTAL ALL FUNDS	127,665,491.62	136,137,151.73	133,635,708.86	142,138,268.55	8,502,559.69	6.36%	6,001,116.82	4.41%
PROGRAM SUMMARY								
100 - KINDERGARTEN	3,729,278.64	3,803,760.49	3,619,647.24	3,799,086.88	179,439.64	4.96%	(4,673.61)	-0.12%
102 - PRIMARY GRADES	8,024,376.32	7,919,515.51	8,022,448.89	8,173,279.00	150,830.11	1.88%	253,763.49	3.20%
105 - INTERMEDIATE GRADES	10,468,293.58	10,526,433.72	10,806,477.98	10,912,427.27	105,949.29	0.98%	385,993.55	3.67%
106 - READING IMPROVEMENT	821,851.58	897,138.83	797,560.51	1,046,465.06	248,904.55	31.21%	149,326.23	16.64%
107 - ELEM. READING SPECIALISTS	342,289.62	375,455.88	347,133.20	294,861.24	(52,271.96)	-15.06%	(80,594.64)	-21.47%
109 - ELEM. PER DIEM SUBS	280,305.24	309,429.06	440,930.94	434,047.36	(6,883.58)	-1.56%	124,618.30	40.27%
110 - ELEM LANGUAGE ARTS	28,135.28	26,301.97	26,298.39	0.00	(26,298.39)	-100.00%	(26,301.97)	-100.00%
114 - TRUANCY GRANT	60,000.48	77,636.20	65,468.32	71,416.78	5,948.46	9.09%	(6,219.42)	-8.01%
120 - ELEMENTARY MATH	447,029.97	452,568.05	497,694.69	366,552.17	(131,142.52)	-26.35%	(86,015.88)	-19.01%
125 - IT SCHOOL SERVICES	469,797.48	501,127.12	488,309.90	499,582.90	11,273.00	2.31%	(1,544.22)	-0.31%
130 - ELEM SCIENCE	327,951.58	450,124.90	472,273.66	496,774.76	24,501.10	5.19%	46,649.86	10.36%
135 - CAMP TIMBERLEE	226,871.67	79,752.11	150,512.99	159,509.69	8,996.70	5.98%	79,757.58	100.01%
136 - AFRICAN CENTERED CURR.	7,037.69	30,548.39	30,851.10	30,893.00	41.90	0.14%	344.61	1.13%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
140 - ELEM SOC STUDIES	2,999.02	47,000.00	4,633.60	62,000.00	57,366.40	1238.05%	15,000.00	31.91%
150 - ELEM ART	723,835.04	755,186.47	749,188.53	842,354.30	93,165.77	12.44%	87,167.83	11.54%
155 - ELEM DRAMA	729,221.13	757,217.23	762,512.28	802,994.26	40,481.98	5.31%	45,777.03	6.05%
165 - ELEM GENERAL MUSIC	915,805.20	950,746.46	988,738.04	1,027,350.78	38,612.74	3.91%	76,604.32	8.06%
166 - ELEM INSTRUMENTAL MUSIC	509,472.07	513,727.88	459,615.63	522,264.85	62,649.22	13.63%	8,536.97	1.66%
170 - ELEM PHYSICAL ED	1,739,125.85	1,811,285.24	1,823,555.41	1,920,507.34	96,951.93	5.32%	109,222.10	6.03%
180 - BLOCK GRANTS	377,764.26	550,634.45	435,686.33	549,880.50	114,194.17	26.21%	(753.95)	-0.14%
196 - BUILDING DEPT CHAIRS	52,227.09	52,252.54	50,189.88	52,190.00	2,000.12	3.99%	(62.54)	-0.12%
200 - M.S. LANG. ARTS	3,295,135.21	3,347,242.83	3,273,521.55	3,516,925.32	243,403.77	7.44%	169,682.49	5.07%
205 - M.S. MATH	3,408,006.54	3,448,273.85	3,541,863.45	3,481,103.92	(60,759.53)	-1.72%	32,830.07	0.95%
210 - M.S. SCIENCE	1,514,390.76	1,675,971.32	1,714,215.14	1,839,557.94	125,342.80	7.31%	163,586.62	9.76%
212 - M.S. COMPUTER EDUCATION	119,726.18	117,712.62	109,991.43	114,369.29	4,377.86	3.98%	(3,343.33)	-2.84%
215 - M.S. SOCIAL STUDIES	1,544,483.09	1,654,096.00	1,716,615.56	1,780,856.42	64,240.86	3.74%	126,760.42	7.66%
220 - M.S. ART	1,104,034.93	1,136,505.03	1,136,700.78	1,137,513.02	812.24	0.07%	1,007.99	0.09%
225 - M.S. DRAMA	707,795.11	787,470.35	733,491.12	756,832.27	23,341.15	3.18%	(30,638.08)	-3.89%
230 - M.S. FOREIGN LANGUAGE	1,171,711.52	1,229,296.33	1,188,950.85	1,224,262.05	35,311.20	2.97%	(5,034.28)	-0.41%
245 - M.S. INDUSTRIAL ARTS	6,132.71	25,356.30	0.00	0.00	0.00	0.00%	(25,356.30)	-100.00%
250 - M.S. GENERAL MUSIC	460,837.43	422,504.33	402,986.86	414,072.96	11,086.10	2.75%	(8,431.37)	-2.00%
251 - M.S. INSTRUMENTAL MUSIC	463,268.71	468,431.31	459,320.71	478,302.60	18,981.89	4.13%	9,871.29	2.11%
253 - M.S. STRING MUSIC	7,162.31	7,000.00	7,098.31	7,500.00	401.69	5.66%	500.00	7.14%
255 - M.S. PHYSICAL EDUCATION	1,365,956.27	1,496,337.26	1,480,947.07	1,546,233.97	65,286.90	4.41%	49,896.71	3.33%
260 - M.S. SUBS	106,237.05	142,339.22	163,613.15	163,240.00	(373.15)	-0.23%	20,900.78	14.68%
284 - ENRICHMENT	202,311.28	208,099.01	121,195.36	233,729.69	112,534.33	92.85%	25,630.68	12.32%
286 - E S L - T.P.I	3,091,388.50	3,363,732.01	3,504,479.07	3,827,494.42	323,015.35	9.22%	463,762.41	13.79%
289 - TITLE III	42,074.35	112,188.73	116,895.14	208,104.00	91,208.86	78.03%	95,915.27	85.49%
300 - PARK	254,192.56	274,527.89	249,903.42	268,950.75	19,047.33	7.62%	(5,577.14)	-2.03%
290 - SUMMER SCHOOL-REGULAR	272,797.00	253,180.06	295,718.41	329,611.79	33,893.38	11.46%	76,431.73	30.19%
295 - TITLE III IEP	923.01	13.47	0.00	0.00	0.00	0.00%	(13.47)	0.00%
296 - REACH PROJECT	129,020.44	131,121.57	94,007.48	111,273.33	17,265.85	18.37%	(19,848.24)	-15.14%
297 - PROJECT LEAD THE WAY	5,021.01	7,833.00	1,500.00	0.00	(1,500.00)	-100.00%	(7,833.00)	-100.00%
298 - COASTAL MANAGEMENT GRANT	24,873.12	37,401.36	23,299.60	42,775.10	19,475.50	83.59%	5,373.74	14.37%
299 - NOYCE FOUNDATION GRANT	154,948.70	209,299.69	224,505.25	267,790.10	43,284.85	19.28%	58,490.41	27.95%
400 - SPECIAL ED SUMMER SCHOOL	316,691.48	313,396.82	278,314.50	285,415.02	7,100.52	2.55%	(27,981.80)	-8.93%
410 - SPECIAL ED - RESOURCE	10,655,611.47	10,912,954.72	10,961,173.30	11,346,567.61	385,394.31	3.52%	433,612.89	3.97%
411 - SPECIAL ED - S/C	522,133.25	760,220.50	813,480.41	826,093.95	12,613.54	1.55%	65,873.45	8.67%
412 - SPPAC	2,336,541.25	2,381,499.20	2,648,253.37	2,686,455.70	38,202.33	1.44%	304,956.50	12.81%
413 - PRE-KINDERGARTEN	0.00	0.00	-427.39	618,937.00	619,364.39	-144917.85%	618,937.00	100.00%
414 - STATE PRE-SCHOOL EDUCATION	1,536,966.82	1,492,738.99	1,742,152.88	1,160,565.44	(581,587.44)	-33.38%	(332,173.55)	-22.25%
415 - SPECIAL SERVICES	8,827,442.84	8,522,843.81	8,030,181.72	8,508,143.07	477,961.35	5.95%	(14,700.74)	-0.17%
416 - SPECIAL ED - SUPPORT SERV	1,544,423.39	1,553,265.05	1,789,456.74	2,090,781.22	301,324.48	16.84%	537,516.17	34.61%
418 - NUTRITION SERVICES	1,903,705.77	1,985,143.35	1,893,706.65	2,017,733.82	124,027.17	6.55%	32,590.47	1.64%
420 - RICE CHILDREN'S CENTER	1,717,589.43	1,727,483.87	1,657,581.16	1,754,596.24	97,015.08	5.85%	27,112.37	1.57%
421 - RCC - SUMMER SCHOOL	131,842.50	154,607.96	196,216.74	160,137.22	(36,079.52)	-18.39%	5,529.26	3.58%
439 - IDEA - EIS	4,870.22	5,500.00	3,143.00	3,000.00	(143.00)	-4.55%	(2,500.00)	-45.45%
440 - P.L.94-142 SPECIAL ED	2,046,058.83	1,988,644.35	2,038,212.39	2,006,088.60	(32,123.79)	-1.58%	17,444.25	0.88%
441 - P.L.94-142 PRE-SCHOOL	61,274.35	68,472.48	64,778.69	67,119.91	2,341.22	3.61%	(1,352.57)	-1.98%
500 - TITLE I LOW INCOME	1,119,452.66	895,315.58	895,305.81	1,021,294.91	125,989.10	14.07%	125,979.33	14.07%
501 - TITLE I- LOW INCOME NEG PRIV	0.00	0.00	0.00	66,131.00	66,131.00	100.00%	66,131.00	100.00%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	0.00	0.00	0.00	231,000.00	231,000.00	100.00%	231,000.00	100.00%
508 - FED-CLASS SIZE REDUCTION	0.00	84,514.71	0.00	0.00	0.00	100.00%	(84,514.71)	-100.00%
517 - INSTRUCTIONAL TECHNOLOGY	180,969.54	198,435.16	183,787.91	436,648.97	252,861.06	137.58%	238,213.81	120.05%
524 - CHILDCARE-SUMMER PROGRAMS	38,166.67	73,223.28	62,925.63	74,922.00	11,996.37	19.06%	1,698.72	2.32%
525 - SCHOOL-AGE CHILD CARE	1,405,333.65	1,483,745.46	1,400,980.35	1,485,934.46	84,954.11	6.06%	2,189.00	0.15%

**FY20 FINAL BUDGET
EXPENDITURES BY PROGRAM**

Fund

BUDGET PROGRAM	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget % Change
527 - FUSSY BABY	6,852.85	2,290.09	1,623.52	0.00	(1,623.52)	-100.00%	(2,290.09)	-100.00%
528 - EQUITY SERVICES	335,679.38	523,317.27	556,655.48	561,001.11	4,345.63	0.78%	37,683.84	7.20%
530 - COMMUNITY SCHOOL PROGRAM	0.00	126,544.38	124,686.92	103,217.99	(21,468.93)	-17.22%	(23,326.39)	-18.43%
550 - HEADSTART	1,896,350.29	2,093,021.38	2,024,604.17	2,080,195.22	55,591.05	2.75%	(12,826.16)	-0.61%
551 - EARLY HEADSTART	399,067.73	415,439.79	456,187.15	549,149.30	92,962.15	20.38%	133,709.51	32.19%
552 - HEADSTART-NON GRANT	51,012.12	55,027.33	55,728.87	57,750.00	2,021.13	3.63%	2,722.67	4.95%
553 - HEADSTART & EH (GRANTEE)	1,190,206.59	1,387,056.88	1,191,738.41	1,307,940.39	116,201.98	9.75%	(79,116.49)	-5.70%
561 - PREV. INITIATIVE DAYCARE	24,510.17	37,500.00	24,905.10	24,544.00	(361.10)	-1.45%	(12,956.00)	-34.55%
562 - IDHS DOORWAY TO LEARNING	159,505.51	251,482.51	145,097.78	331,398.12	186,300.34	128.40%	79,915.61	31.78%
567 - TITLE II EESA	118,614.94	206,965.29	212,528.14	352,382.00	139,853.86	65.80%	145,416.71	70.26%
573 - INTERSCHOLASTIC PROGRAM	201,299.11	203,013.36	207,311.35	206,966.57	(344.78)	-0.17%	3,953.21	1.95%
574 - SCHOOL IMPROVEMENT COMM.	61,685.77	88,157.48	69,979.74	88,606.00	18,626.26	26.62%	448.52	0.51%
583 - PREVENTION INITIATIVE	945,578.43	1,248,638.19	1,138,493.79	1,103,757.62	(34,736.17)	-3.05%	(144,880.57)	-11.60%
585 - DUPLICATING	388,780.18	395,000.00	437,305.81	418,000.00	(19,305.81)	-4.41%	23,000.00	5.82%
592 - COMMUNITY WORKS GRANT	30,728.63	21,021.65	17,398.90	18,125.59	726.69	4.18%	(2,896.06)	-13.78%
600 - TORT IMMUNITY	881,540.83	978,305.55	867,020.05	1,334,236.00	467,215.95	53.89%	355,930.45	36.38%
613 - HEALTH SERVICES	964,464.70	1,017,897.24	1,058,925.94	1,082,991.29	24,065.35	2.27%	65,094.05	6.39%
615 - LUNCHROOM SERVICES	667,123.58	686,818.94	723,685.52	752,428.29	28,742.77	3.97%	65,609.35	9.55%
618 - LEARNING PLUS PROGRAM	74,750.47	84,196.90	67,312.29	74,649.00	7,336.71	10.90%	(9,547.90)	-11.34%
620 - SCHOOL LIBRARY GRANT	4,016.53	4,745.53	5,778.92	5,791.78	12.86	0.22%	1,046.25	22.05%
621 - CURRICULUM & INSTRUCTIONS	1,311,438.41	1,430,521.11	1,477,077.18	1,641,294.93	164,217.75	11.12%	210,773.82	14.73%
622 - SCHOOL LIBRARY SERVICES	1,422,381.49	1,486,130.26	1,509,701.49	1,564,564.23	54,862.74	3.63%	78,433.97	5.28%
623 - DLL RESEARCH	11,727.71	10,000.00	14,574.95	8,313.00	(6,261.95)	-42.96%	(1,687.00)	-16.87%
625 - OFFICE OF BLACK STUDENT SUCCESS	0.00	279,156.05	284,500.07	294,728.36	10,228.29	3.60%	15,572.31	5.58%
631 - BOARD OF EDUCA. SERVICES	209,430.47	262,259.06	228,151.74	261,068.69	32,916.95	14.43%	(190.37)	-0.07%
632 - OFFICE OF SUPERINTENDENT	687,347.98	703,363.29	523,991.42	440,537.23	(83,454.19)	-15.93%	(262,826.06)	-37.37%
634 - D.E.C.	126,095.14	120,459.63	135,718.09	123,663.17	(12,054.92)	-8.88%	3,203.54	2.66%
641 - OFFICE OF PRINCIPAL	5,161,698.77	5,329,024.47	5,372,346.36	5,457,414.09	85,067.73	1.58%	128,389.62	2.41%
649 - CAPITAL BUILDING PROJECTS	0.00	2,050,000.00	1,252,144.87	1,822,855.00	570,710.13	45.58%	(227,145.00)	-11.08%
651 - BUSINESS SUPPORT SERVICES	467,483.06	460,875.38	452,788.49	466,254.56	13,466.07	2.97%	5,379.18	1.17%
652 - FISCAL SERVICES	573,028.91	622,658.87	582,283.24	615,335.81	33,052.57	5.68%	(7,323.06)	-1.18%
654 - OPERATION-PLANT SERVICES	7,594,768.83	7,789,693.33	8,088,272.76	8,374,503.08	286,230.32	3.54%	584,809.75	7.51%
655 - PUPIL TRANSPORTATION	1,316,920.93	1,336,039.11	1,159,730.11	1,190,179.48	30,449.37	2.63%	(145,859.63)	-10.92%
657 - WAREHOUSE & DISTRIBUTION	400,891.56	383,688.31	387,239.62	402,811.46	15,571.84	4.02%	19,123.15	4.98%
662 - RAD	844,950.09	888,889.44	794,154.27	961,465.42	167,311.15	21.07%	72,575.98	8.16%
663 - COMMUNICATIONS	183,373.83	152,197.49	135,949.64	130,837.05	(5,112.59)	-3.76%	(21,360.44)	-14.03%
664 - PERSONNEL/STAFF SERVICES	884,527.40	1,017,122.88	971,711.06	1,046,847.03	75,135.97	7.73%	29,724.15	2.92%
666 - COMPUTER SERVICES	1,790,041.35	1,788,494.64	1,687,482.31	2,011,364.61	323,882.30	19.19%	222,869.97	12.46%
667 - DIGITAL PROMISE	217,511.29	259,264.60	330,145.55	0.00	(330,145.55)	-100.00%	(259,264.60)	-100.00%
668 - INST. CAPITAL TECHNOLOGY	2,496,909.61	1,900,000.00	1,866,922.68	1,900,000.00	33,077.32	1.77%	0.00	0.00%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	267,635.75	878,596.83	836,464.16	886,394.15	49,929.99	5.97%	7,797.32	0.89%
688 - INNOVATION LABS GRANT	13,578.00	14,200.00	36,777.17	22,995.00	(13,782.17)	-37.47%	8,795.00	61.94%
695 - MCKINNEY VENTO	8,600.00	134,600.00	110,056.94	107,444.35	(2,612.59)	-2.37%	(27,155.65)	-20.18%
724 - HOLD ACC. FOR BLOCK GRANTS	0.00	25,498.00	0.00	25,498.00	25,498.00	100.00%	0.00	0.00%
725 - GRANT AMENDMENTS - STATE	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
726 - GRANT AMENDMENTS-FEDERAL	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
730 - DIST./OTHER/SUPPORT/SERV	1,816,076.66	2,889,038.24	2,202,004.85	2,907,286.94	705,282.09	32.03%	18,248.70	0.63%
798 - DEBT SERVICE	5,666,410.74	5,706,671.00	5,704,210.52	6,133,775.00	429,564.48	7.53%	427,104.00	7.48%
838 - GSA-POVERTY GRANT-MATH	287,167.66	318,542.44	277,081.82	312,867.18	35,785.36	12.92%	(5,675.26)	-1.78%
839 - GSA - POVERTY GRANT-LA	1,372,469.69	1,678,525.39	1,530,483.78	1,570,606.24	40,122.46	2.62%	(107,919.15)	-6.43%
950 - STUDENT REGISTRATION SERVICES	46,087.78	50,420.99	37,004.79	41,731.09	4,726.30	12.77%	(8,689.90)	-17.23%
TOTALS	127,665,491.62	136,137,151.90	133,635,708.86	142,138,268.64	8,502,559.78	6.36%	6,001,116.74	4.41%

**FY20 FINAL BUDGET
EXPENDITURES BY FUNCTION**

Fund	EXPENDITURE FUNCTION	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget %
10 EDUCATION FUND	1110 - ELEMENTARY SCHOOL	29,923,499.22	31,156,699.97	30,532,066.61	31,922,244.79	1,390,178.18	4.55%	765,544.82	2.46%
	1120 - MIDDLE SCHOOL	14,997,499.11	15,619,014.57	15,631,561.05	16,033,008.39	401,447.34	2.57%	413,993.82	2.65%
	1125 - PRE-K PROGRAMS	805,225.55	818,952.57	833,770.16	912,217.00	78,446.84	9.41%	93,264.43	11.39%
	1190 - DEC	124,418.13	118,723.92	133,929.30	121,782.81	(12,146.49)	-9.07%	3,058.89	2.58%
	1200 - SPECIAL PROGRAMS	1,681,081.89	1,441,909.91	1,444,852.74	1,443,938.69	(914.05)	-0.06%	2,028.78	0.14%
	1201 - SEVERE/ONE TO ONE	115,068.33	105,000.00	165,563.76	155,000.00	(10,563.76)	-6.38%	50,000.00	47.62%
	1202 - MODERATE MENTAL HANDICAP	109,759.50	14,844.28	0.00	0.00	0.00	0.00%	(14,844.28)	-100.00%
	1203 - MILD MENTAL HANDICAP/DEV	273,542.21	282,454.21	276,068.82	416,203.53	140,134.71	50.76%	133,749.32	47.35%
	1205 - LEARNING DISABLED	8,230,758.43	8,475,375.85	8,585,900.89	8,705,598.64	119,697.75	1.39%	230,222.79	2.72%
	1206 - VISUAL IMPAIRED/SIGHT PAR	188,992.56	208,178.21	237,643.15	257,611.77	19,968.62	8.40%	49,433.56	23.75%
	1210 - IMPROVEMENT OF INSTRUCTION	65,583.09	70,889.00	54,941.36	92,200.00	37,258.64	67.82%	21,311.00	30.06%
	1212 - BEHAVIOR DISORDER	1,623,941.20	1,648,907.47	1,632,871.57	1,668,955.57	36,084.00	2.21%	20,048.10	1.22%
	1213 - OTHER HEALTH IMPAIRMENT	39,272.75	22,804.00	39,478.75	9,000.00	(30,478.75)	-77.20%	(13,804.00)	-60.53%
	1215 - COMMUNICATIONS DISORDER	106,525.50	151,831.17	125,416.05	105,662.91	(19,753.14)	-15.75%	(46,168.26)	-30.41%
	1220 - CROSS CATEGORICAL	478,242.27	487,538.62	509,651.30	507,892.43	(1,758.87)	-0.35%	20,353.81	4.17%
	1225 - PRE-K/SPECIAL EDUCATION	962,809.64	958,221.16	1,002,922.38	1,013,679.22	10,756.84	1.07%	55,458.06	5.79%
	1250 - REMEDIAL K-12	943,361.02	957,503.55	846,987.64	960,647.22	113,659.58	13.42%	3,143.67	0.33%
	1275 - REMEDIAL PRE-K	331,116.25	518,594.43	524,817.92	528,279.45	3,461.53	0.66%	9,685.02	1.87%
	1500 - INTERSCHOLASTIC	179,210.36	180,350.00	181,789.25	181,000.00	(789.25)	-0.43%	650.00	0.36%
	1610 - SUMMER SCHOOL/REGULAR ED	191,126.41	177,599.17	243,337.42	301,000.00	57,662.58	23.70%	123,400.83	69.48%
	1620 - SUMMER SCHOOL/SPECIAL ED	215,481.93	221,481.93	223,601.94	229,053.00	5,451.06	2.44%	7,571.07	3.42%
	1650 - GIFTED	118,773.69	125,401.51	36,007.43	145,603.00	109,595.57	304.37%	20,201.49	16.11%
	1800 - BILINGUAL	2,309,289.27	2,534,750.27	2,803,989.68	3,041,730.38	237,740.70	8.48%	506,980.11	20.00%
	1880 - BILINGUAL-SUMMER SCHOOL	6,276.00	0.00	10,242.22	0.00	(10,242.22)	-100.00%	0.00	0.00%
	2112 - ATTENDANCE SERVICES	76,966.80	87,726.23	91,160.04	152,655.93	61,495.89	67.46%	64,929.70	74.01%
	2113 - SOCIAL WORK SERVICES	2,764,533.39	2,825,472.00	2,823,154.53	3,104,832.10	281,677.57	9.98%	279,360.10	9.89%
	2115 - MENTORING SERVICES	409.00	500.00	1,713.41	0.00	(1,713.41)	-100.00%	(500.00)	-100.00%
	2130 - HEALTH SERVICES	983,051.28	1,002,872.25	1,037,260.82	1,044,997.60	7,736.78	0.75%	42,125.35	4.20%
	2140 - PSYCHOLOGICAL SERVICES	1,334,126.80	1,339,176.10	1,319,514.21	1,378,741.45	59,227.24	4.49%	39,565.35	2.95%
	2150 - SPEECH CLINICIAN SERVICES	1,694,452.26	1,712,238.40	1,743,665.70	1,749,718.54	6,052.84	0.35%	37,480.14	2.19%
	2190 - GRANTS - SUPPORTING	86,983.35	389,158.18	89,157.67	391,163.65	302,005.98	338.73%	2,005.47	0.52%
	2193 - OT/PT SERVICES	721,439.04	739,025.76	760,403.21	842,403.43	82,000.22	10.78%	103,377.67	13.99%
	2194 - GRADUATION EXPENSES	11,967.10	10,550.00	9,947.99	10,550.00	602.01	6.05%	0.00	0.00%
	2195 - LUNCHROOM SUPERVISION SER	607,616.67	625,191.88	665,900.00	697,315.29	31,415.29	4.72%	72,123.41	11.54%
	2196 - PUPIL SUPP SERV DIRECTION	123,574.49	150,029.89	133,960.81	148,504.12	14,543.31	10.86%	(1,525.77)	-1.02%
	2210 - IMPROVEMENT OF INSTRUCT	2,916,760.44	3,777,463.97	3,631,371.18	4,492,491.18	861,120.00	23.71%	715,027.21	18.93%
	2222 - SCHOOL LIBRARY SERVICES	1,407,030.39	1,468,900.30	1,495,454.24	1,549,361.64	53,907.40	3.60%	80,461.34	5.48%
	2223 - AUDIO VISUAL SERVICES	9,915.54	10,000.00	11,057.43	14,000.00	2,942.57	26.61%	4,000.00	40.00%
	2230 - ASSESSMENT & TESTING	182,350.31	202,331.50	214,334.56	204,153.50	(10,181.06)	-4.75%	1,822.00	0.90%

**FY20 FINAL BUDGET
EXPENDITURES BY FUNCTION**

Fund	EXPENDITURE FUNCTION	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget %
	2310 - BOARD OF EDUCATION SERV	199,037.01	250,501.83	218,629.04	251,385.86	32,756.82	14.98%	884.03	0.35%
	2321 - OFFICE OF SUPERINTENDENT	454,367.35	486,592.18	484,709.84	410,901.71	(73,808.13)	-15.23%	(75,690.47)	-15.56%
	2331 - AMIN OF TITLES/OTH SP PGM	2,226,242.91	2,088,732.35	1,965,912.65	2,363,032.23	397,119.58	20.20%	274,299.88	13.13%
	2369 - LEGAL SERVICES	255,511.95	350,000.00	313,573.13	350,000.00	36,426.87	11.62%	0.00	0.00%
	2410 - OFFICE OF PRINCIPAL SERV	5,047,353.77	5,171,765.58	5,230,192.09	5,347,492.42	117,300.33	2.24%	175,726.84	3.40%
	2421 - SUMMER SCHOOL ADMIN	28,042.95	28,272.63	16,130.85	16,623.75	492.90	3.06%	(11,648.88)	-41.20%
	2490 - OTHER SCHOOL SUPPORT-ADM	53,500.00	55,500.00	51,500.00	53,500.00	2,000.00	3.88%	(2,000.00)	-3.60%
	2510 - BUSINESS SUPPORT SERV	430,418.77	422,513.85	416,235.83	428,947.07	12,711.24	3.05%	6,433.22	1.52%
	2520 - FISCAL SERVICES	522,929.93	570,769.15	544,024.88	575,699.23	31,674.35	5.82%	4,930.08	0.86%
	2560 - FOOD SERVICES	2,133,799.93	2,297,093.73	2,169,617.05	2,344,423.39	174,806.34	8.06%	47,329.66	2.06%
	2620 - RESEARCH/EVALUATION/PLAN	672,273.15	696,156.24	633,508.35	780,789.90	147,281.55	23.25%	84,633.66	12.16%
	2630 - INFORMATION SERVICES	167,830.47	152,197.49	135,949.64	130,837.05	(5,112.59)	-3.76%	(21,360.44)	-14.03%
	2640 - STAFF SERVICES/PERSONNEL	826,138.65	940,603.15	892,095.97	963,331.29	71,235.32	7.99%	22,728.14	2.42%
	2660 - DATA PROCESSING SERVICES	5,233,348.13	5,313,699.85	5,127,538.95	5,514,537.38	386,998.43	7.55%	200,837.53	3.78%
	2900 - OTHER SUPPORTING SERVICES	1,570,872.71	1,813,426.80	1,844,455.69	1,958,324.07	113,868.38	6.17%	144,897.27	7.99%
	2920 - STUDENT FEES	44,328.36	48,600.00	36,042.29	40,800.00	4,757.71	13.20%	(7,800.00)	-16.05%
	3000 - COMMUNITY SERVICES	433,940.76	677,658.33	587,565.63	754,742.41	167,176.78	28.45%	77,084.08	11.38%
	3100 - DIR. OF COMMUNITY SERVICE	161,741.66	182,374.82	145,536.58	255,007.68	109,471.10	75.22%	72,632.86	39.83%
	3500 - CUSTODY/CARE OF CHILD SER	1,463,392.21	1,638,911.14	1,610,648.27	1,754,984.69	144,336.42	8.96%	116,073.55	7.08%
	3540 - SCHOOL AGE CHILD CARE	1,164,064.08	1,239,397.75	1,183,992.51	1,245,453.11	61,460.60	5.19%	6,055.36	0.49%
	3910 - HEADSTART	2,086,315.40	2,384,869.65	2,162,820.38	2,315,131.56	152,311.18	7.04%	(69,738.09)	-2.92%
	4220 - PAYMENTS FOR SP ED TUITION	242,137.99	266,994.99	248,913.29	273,675.00	24,761.71	9.95%	6,680.01	2.50%
	10 EDUCATION FUND TOTAL	102,359,619.31	107,714,293.74	106,125,060.10	112,662,817.03	6,537,756.93	6.16%	4,948,523.29	4.59%
20 BUILDING FUND	2540 - OPERATIONS AND MAINTENANCE	6,572,526.29	8,993,060.50	8,599,454.53	9,364,889.22	765,434.69	8.90%	371,828.72	4.13%
	2573 - WAREHOUSE & DISTRIBUTION	364,030.66	331,582.38	335,543.85	348,992.46	13,448.61	4.01%	17,410.08	5.25%
	2900 - OTHER SUPPORTING SERVICES	311.27	322.94	472.80	472.87	0.07	0.01%	149.93	46.43%
	3500 - CUSTODY/CARE OF CHILD SER	35,091.00	117,185.00	0.00	0.00	0.00	0.00%	(117,185.00)	-100.00%
	20 BUILDING FUND TOTAL	6,971,959.22	9,442,150.82	8,935,471.18	9,714,354.55	778,883.37	8.72%	272,203.73	2.88%
28 SPECIAL EDUCATION FUND	4220 - PAYMENTS FOR SP ED TUITION	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
	28 SPECIAL EDUCATION FUND TOTAL	2,831,055.53	3,142,471.64	2,551,080.82	2,831,699.00	280,618.18	11.00%	(310,772.64)	-9.89%
30 DEBT SERVICE FUND	5200 - PAYMENT OF INTEREST	2,954,686.02	2,478,359.00	2,477,358.02	2,121,775.00	(355,583.02)	-14.35%	(356,584.00)	-14.39%
	5290 - AGENT FEES	37,068.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	5300 - PAYMENT OF PRINCIPAL	2,663,729.00	3,216,312.00	3,216,312.00	4,000,000.00	783,688.00	24.37%	783,688.00	24.37%
	5900 - SERVICE CHARGE/BONDS	10,926.77	12,000.00	10,540.50	12,000.00	1,459.50	13.85%	0.00	0.00%
	30 DEBT SERVICE FUND TOTAL	5,666,410.74	5,706,671.00	5,704,210.52	6,133,775.00	429,564.48	7.53%	427,104.00	7.48%
40 TRANSPORTATION FUND	2550 - PUPIL TRANS SERVICE	4,206,702.91	4,342,687.03	4,619,184.05	4,522,607.85	(96,576.20)	-2.09%	179,920.82	4.14%

**FY20 FINAL BUDGET
EXPENDITURES BY FUNCTION**

Fund

EXPENDITURE FUNCTION	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget %
3500 - CUSTODY/CARE OF CHILD SER	4,851.77	3,822.38	4,257.68	4,353.48	95.80	2.25%	531.10	13.89%
3910 - HEADSTART	59,433.90	84,360.00	84,217.50	86,112.39	1,894.89	2.25%	1,752.39	2.08%
40 TRANSPORTATION FUND TOTAL	4,270,988.58	4,430,869.41	4,707,659.23	4,613,073.72	(94,585.51)	-2.01%	182,204.31	4.11%
50 IMRF FUND								
1110 - ELEMENTARY SCHOOL	376,114.98	391,508.41	393,120.03	410,262.18	17,142.15	4.36%	18,753.77	4.79%
1120 - MIDDLE SCHOOL	200,965.18	208,023.62	210,612.26	230,744.73	20,132.47	9.56%	22,721.11	10.92%
1125 - PRE-K PROGRAMS	29,407.22	30,436.47	28,783.17	31,459.83	2,676.66	9.30%	1,023.36	3.36%
1190 - DEC	1,677.01	1,735.71	1,788.79	1,880.36	91.57	5.12%	144.65	8.33%
1200 - SPECIAL PROGRAMS	47,199.20	60,289.81	47,527.62	52,170.83	4,643.21	9.77%	(8,118.98)	-13.47%
1201 - SEVERE/ONE TO ONE	2,222.41	2,300.19	3,118.48	3,319.00	200.52	6.43%	1,018.81	44.29%
1202 - MODERATE MENTAL HANDICAP	126,158.34	130,573.88	113,608.88	122,210.06	8,601.18	7.57%	(8,363.82)	-6.41%
1203 - MILD MENTAL HANDICAP/DEV	10,653.08	11,025.93	9,039.10	9,734.29	695.19	7.69%	(1,291.64)	-11.71%
1205 - LEARNING DISABLED	406,614.80	420,846.33	405,220.81	430,242.66	25,021.85	6.17%	9,396.33	2.23%
1206 - VISUAL IMPAIRED/SIGHT PAR	2,344.79	2,426.86	2,376.82	2,517.39	140.57	5.91%	90.53	3.73%
1207 - HEARING IMPAIRED	20,987.15	21,721.70	20,711.78	22,052.99	1,341.21	6.48%	331.29	1.53%
1210 - IMPROVEMENT OF INSTRUCTION	96.57	99.95	85.79	0.00	(85.79)	-100.00%	(99.95)	-100.00%
1212 - BEHAVIOR DISORDER	21,547.05	22,301.20	23,533.28	23,857.71	324.43	1.38%	1,556.51	6.98%
1213 - OTHER HEALTH IMPAIRMENT	1,903.78	1,970.41	1,322.67	0.00	(1,322.67)	-100.00%	(1,970.41)	-100.00%
1215 - COMMUNICATIONS DISORDER	1,301.22	1,346.76	1,689.63	1,891.57	201.94	11.95%	544.81	40.45%
1218 - SPED BILINGUAL	0.00	0.00	2,575.92	2,806.61	230.69	8.96%	2,806.61	0.00%
1220 - CROSS CATEGORICAL	9,021.13	9,336.86	9,404.79	10,351.39	946.60	10.07%	1,014.53	10.87%
1225 - PRE-K/SPECIAL EDUCATION	34,929.21	36,151.74	34,030.20	41,458.68	7,428.48	21.83%	5,306.94	14.68%
1250 - REMEDIAL K-12	10,408.14	9,256.43	10,116.02	10,582.69	466.67	4.61%	1,326.26	14.33%
1275 - REMEDIAL PRE-K	4,563.13	4,722.84	31,837.56	32,721.66	884.10	2.78%	27,998.82	592.84%
1400 - VOCATIONAL	2,215.53	2,293.07	2,287.74	2,419.50	131.76	5.76%	126.43	5.51%
1500 - INTERSCHOLASTIC	6,208.99	6,426.31	5,889.27	5,892.00	2.73	0.05%	(534.31)	-8.31%
1610 - SUMMER SCHOOL/REGULAR ED	1,916.28	1,962.33	2,464.21	2,444.00	(20.21)	-0.82%	481.67	24.55%
1620 - SUMMER SCHOOL/SPECIAL ED	29,438.54	30,468.90	30,339.29	32,172.21	1,832.92	6.04%	1,703.31	5.59%
1650 - GIFTED	1,367.41	1,415.27	405.14	427.00	21.86	5.40%	(988.27)	-69.83%
1800 - BILINGUAL	78,130.92	80,865.51	84,543.79	90,315.51	5,771.72	6.83%	9,450.00	11.69%
1880 - BILINGUAL-SUMMER SCHOOL	82.65	85.54	133.17	185.00	51.83	38.92%	99.46	116.27%
2112 - ATTENDANCE SERVICES	9,314.36	9,640.36	11,134.20	11,789.48	655.28	5.89%	2,149.12	22.29%
2113 - SOCIAL WORK SERVICES	39,016.97	40,382.56	38,130.63	7,878.87	(30,251.76)	-79.34%	(32,503.69)	-80.49%
2130 - HEALTH SERVICES	103,098.08	106,706.53	104,575.85	117,531.89	12,956.04	12.39%	10,825.36	10.14%
2140 - PSYCHOLOGICAL SERVICES	17,982.19	18,611.56	17,803.93	18,440.28	636.35	3.57%	(171.28)	-0.92%
2150 - SPEECH CLINICIAN SERVICES	24,559.57	25,419.15	24,678.39	25,097.78	419.39	1.70%	(321.37)	-1.26%
2190 - GRANTS - SUPPORTING	13,651.64	14,129.45	13,198.50	13,574.40	375.90	2.85%	(555.05)	-3.93%
2193 - OT/PT SERVICES	143,869.85	148,905.30	142,465.03	152,583.30	10,118.27	7.10%	3,678.00	2.47%
2195 - LUNCHROOM SUPERVISION SER	67,643.92	70,011.47	68,642.58	68,325.00	(317.58)	-0.46%	(1,686.47)	-2.41%

**FY20 FINAL BUDGET
EXPENDITURES BY FUNCTION**

Fund	EXPENDITURE FUNCTION	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget %
	2196 - PUPIL SUPP SERV DIRECTION	4,879.01	5,049.78	6,891.11	9,974.40	3,083.29	44.74%	4,924.62	97.52%
	2210 - IMPROVEMENT OF INSTRUCT	51,894.25	52,972.52	55,657.72	56,236.30	578.58	1.04%	3,263.78	6.16%
	2211 - SPECIAL SERVICE AREA DIR	652.02	674.84	0.00	0.00	0.00	0.00%	(674.84)	-100.00%
	2222 - SCHOOL LIBRARY SERVICES	17,338.65	17,945.50	17,997.20	18,964.37	967.17	5.37%	1,018.87	5.68%
	2230 - ASSESSMENT & TESTING	1,335.23	1,381.96	2,225.33	1,556.82	(668.51)	-30.04%	174.86	12.65%
	2310 - BOARD OF EDUCATION SERV	10,393.46	10,757.23	9,522.70	9,682.83	160.13	1.68%	(1,074.40)	-9.99%
	2321 - OFFICE OF SUPERINTENDENT	22,793.84	23,591.62	27,584.15	28,552.90	968.75	3.51%	4,961.28	21.03%
	2331 - AMIN OF TITLES/OTH SP PGM	117,897.14	122,023.53	70,846.00	108,662.68	37,816.68	53.38%	(13,360.85)	-10.95%
	2367 - SUPERVISORY FUNCTIONS RE: LOSS	1,285.55	1,330.55	572.92	574.00	1.08	0.19%	(756.55)	-56.86%
	2410 - OFFICE OF PRINCIPAL SERV	181,762.13	188,123.81	177,100.24	181,790.46	4,690.22	2.65%	(6,333.35)	-3.37%
	2421 - SUMMER SCHOOL ADMIN	604.76	625.93	951.06	952.64	1.58	0.17%	326.71	52.20%
	2490 - OTHER SCHOOL SUPPORT-ADM	756.07	782.53	718.85	720.00	1.15	0.16%	(62.53)	-7.99%
	2510 - BUSINESS SUPPORT SERV	37,156.10	38,456.55	36,649.99	37,407.58	757.59	2.07%	(1,048.97)	-2.73%
	2520 - FISCAL SERVICES	52,870.88	54,721.35	40,808.28	42,359.71	1,551.43	3.80%	(12,361.64)	-22.59%
	2530 - FACILITY ACQ/CONSERV SERV	21,331.67	22,078.29	17,839.51	18,641.90	802.39	4.50%	(3,436.39)	-15.56%
	2540 - OPERATIONS AND MAINTENANCE	512,428.27	530,363.26	529,650.11	547,376.36	17,726.25	3.35%	17,013.10	3.21%
	2550 - PUPIL TRANS SERVICE	85,851.35	88,856.15	93,931.26	100,674.28	6,743.02	7.18%	11,818.13	13.30%
	2560 - FOOD SERVICES	127,709.90	132,179.73	126,612.65	130,363.69	3,751.04	2.96%	(1,816.04)	-1.37%
	2573 - WAREHOUSE & DISTRIBUTION	36,860.90	38,151.03	38,249.43	39,348.02	1,098.59	2.87%	1,196.99	3.14%
	2620 - RESEARCH/EVALUATION/PLAN	104,146.60	107,791.73	89,473.43	102,483.53	13,010.10	14.54%	(5,308.20)	-4.92%
	2630 - INFORMATION SERVICES	15,543.36	16,087.37	15,096.05	15,447.39	351.34	2.33%	(639.98)	-3.98%
	2640 - STAFF SERVICES/PERSONNEL	58,502.47	60,550.05	64,636.14	68,185.93	3,549.79	5.49%	7,635.88	12.61%
	2660 - DATA PROCESSING SERVICES	147,720.38	152,890.58	154,075.89	160,442.09	6,366.20	4.13%	7,551.51	4.94%
	2900 - OTHER SUPPORTING SERVICES	8,011.77	8,292.17	9,351.15	9,522.00	170.85	1.83%	1,229.83	14.83%
	2920 - STUDENT FEES	1,759.42	1,820.99	962.50	931.00	(31.50)	-3.27%	(889.99)	-48.87%
	3000 - COMMUNITY SERVICES	29,932.21	32,822.14	51,908.87	74,071.62	22,162.75	42.70%	41,249.48	125.68%
	3100 - DIR. OF COMMUNITY SERVICE	21,192.76	16,983.63	16,454.37	17,213.44	759.07	4.61%	229.81	1.35%
	3220 - PARK SCHOOL SPECIAL REC	1,757.28	1,818.78	0.00	0.00	0.00	#DIV/0!	(1,818.78)	-100.00%
	3500 - CUSTODY/CARE OF CHILD SER	173,022.23	182,186.59	183,282.53	188,816.06	5,533.53	3.02%	6,629.47	3.64%
	3540 - SCHOOL AGE CHILD CARE	150,132.72	155,387.38	141,556.53	144,085.67	2,529.14	1.79%	(11,301.71)	-7.27%
	3910 - HEADSTART	168,964.21	174,877.95	175,537.00	179,650.75	4,113.75	2.34%	4,772.80	2.73%
	50 IMRF FUND TOTAL	4,013,097.88	4,164,973.93	4,053,338.29	4,284,029.27	230,690.98	5.69%	119,055.34	2.86%
64 CAP. & LIFE SAFETY PRJ FD	2530 - FACILITY ACQ/CONSERV SERV	608,105.08	433,746.19	500,814.08	439,858.07	(60,956.01)	-12.17%	6,111.88	1.41%
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	608,105.08	433,746.19	500,814.08	439,858.07	(60,956.01)	-12.17%	6,111.88	1.41%
65 TECHNOLOGY PROJECTS FUND	2660 - DATA PROCESSING SERVICES	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
	65 TECHNOLOGY PROJECTS FUND TOTAL	0.00	0.00	84,629.00	0.00	(84,629.00)	-100.00%	0.00	0.00%
80 TORT FUND	2362 - WORKERS' COMPENSATION	413,895.00	347,200.00	347,173.00	328,550.00	(18,623.00)	-5.36%	(18,650.00)	-5.37%

**FY20 FINAL BUDGET
EXPENDITURES BY FUNCTION**

Fund

EXPENDITURE FUNCTION	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Budget vs. FY19 Actual Change	FY20 Budget vs. FY19 Actual % Change	FY20 Budget vs. FY19 Budget Change	FY20 budget vs. FY19 Budget %
2363 - UNEMPLOYMENT INSURANCE	11,240.17	20,000.00	19,279.15	20,000.00	720.85	3.74%	0.00	0.00%
2364 - INSURANCE PAYMENTS	45,221.00	42,509.00	42,509.00	42,144.00	(365.00)	-0.86%	(365.00)	-0.86%
2367 - SUPERVISORY FUNCTIONS RE: LOSS	224,114.21	264,500.00	243,475.98	612,750.00	369,274.02	151.67%	348,250.00	131.66%
2369 - LEGAL SERVICES	4,308.90	50,000.00	0.00	50,000.00	50,000.00	100.00%	0.00	0.00%
2371 - PROPERTY INSURANCE	181,476.00	252,766.00	214,010.00	280,218.00	66,208.00	30.94%	27,452.00	10.86%
80 TORT FUND TOTAL	880,255.28	976,975.00	866,447.13	1,333,662.00	467,214.87	53.92%	356,687.00	36.51%
2540 - OPERATIONS AND MAINTENANCE	64,000.00	125,000.00	106,998.51	125,000.00	18,001.49	16.82%	0.00	0.00%
90 LIFE SAFETY FUND TOTAL	64,000.00	125,000.00	106,998.51	125,000.00	18,001.49	16.82%	0.00	0.00%
TOTAL ALL FUNDS	127,665,491.62	136,137,151.73	133,635,708.86	142,138,268.64	8,502,559.78	6.36%	6,001,116.91	4.41%

JOINT AGREEMENT FINAL BUDGET PARK SCHOOL FY20



**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**

9/9/19

TABLE I

REVENUES	2018-19 ADOPTED BUDGET	2018-19 ACTUAL REVENUES	% COLL'D	2019-20 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
EDUCATION FUND						
<u>FEDERAL</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ 9,948	121%	\$ 8,211	-17%	0%
Medicaid Match	\$ 26,672	\$ 26,672	100%	\$ 26,672	0%	0%
<u>STATE</u>						
Evidence Based Funding	\$ 372,247	\$ 372,247	100%	\$ 372,247	0%	0%
<u>LOCAL</u>						
Tuition from Other Districts (assumes 18 students)*	\$ 1,582,640	\$ 1,266,312	80%	\$ 2,024,621	60%	28%
EDUCATION FUND TOTAL	\$ 1,989,770	\$ 1,675,179	84%	\$ 2,431,751	45%	22%
<i>*FY20 tuition revenues include prior year revenues</i>						
OPERATIONS / MAINT. FUND						
<u>LOCAL</u>						
Special Project Contributions	\$ 16,000	\$ 16,000	100%	\$ —	-100%	-100%
<u>STATE</u>						
Evidence Based Funding	\$ 5,025	\$ 5,025	100%	\$ 5,025	0%	0%
OPERATIONS / MAINT. FUND TOTAL	\$ 21,025	\$ 21,025	100%	\$ 5,025	-76%	-76%
TRANSPORTATION FUND						
<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 Tuition*	\$ 28,914	\$ 41,079	142%	\$ 321,638	683%	1012%
TRANSPORTATION FUND TOTAL	\$ 403,396	\$ 415,561	103%	\$ 696,120	68%	-73%
<i>*FY20 tuition revenues include prior year revenues</i>						
GRAND TOTAL — REVENUES	\$ 2,414,191	\$ 2,111,765	87%	\$ 3,132,896	48%	30%

TABLE II

EXPENDITURES	2018-19 ADOPTED BUDGET	2018-19 ACTUAL EXPENDITURES	% SPENT	2019-20 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
EDUCATION FUND						
REGULAR TERM						
<u>SALARIES / PERSONNEL</u>						
CERTIFIED	\$ 1,994,270	\$ 2,083,718	104%	\$ 2,048,944	-2%	3%
NON-CERTIFIED	\$ 947,082	\$ 882,305	93%	\$ 1,051,109	19%	11%
D65 MGMT EXPENSE	\$ 106,511	\$ 104,475	98%	\$ 106,565	2%	0%
TOTAL SALARIES / PERSONNEL	\$ 3,047,863	\$ 3,070,498	101%	\$ 3,206,618	4%	5%
<u>EMPLOYEE BENEFITS</u>						
Dental Insurance	\$ 14,771	\$ 20,850	141%	\$ 20,850	0%	41%
Disability Insurance	\$ 8,358	\$ 8,295	99%	\$ 8,295	0%	-1%
Medical Insurance	\$ 362,089	\$ 348,506	96%	\$ 363,492	4%	0%
Life Insurance	\$ 4,531	\$ 4,735	105%	\$ 4,735	0%	5%
Teacher's Pension Contributions	\$ 10,350	\$ 10,953	106%	\$ 11,391	4%	10%
Teacher Health Insurance System Contributions	\$ 16,567	\$ 18,275	110%	\$ 19,006	4%	15%
Employee Assistance Program	\$ 1,746	\$ 1,746	100%	\$ 1,746	0%	0%
TOTAL EMPLOYEE BENEFITS	\$ 418,412	\$ 413,360	99%	\$ 429,515	4%	3%
<u>PURCHASED SERVICES</u>						
Audit	\$ 8,108	\$ 7,955	98%	\$ 8,000	1%	-1%
Insurance	\$ 1,300	\$ 1,300	100%	\$ 1,365	5%	5%
Other Professional Services	\$ 60,000	\$ 151,998	253%	\$ 50,000	-67%	-17%
Postage	\$ 200	\$ 148	74%	\$ 148	0%	-26%
Prof. Growth/Dev	\$ 3,000	\$ 1,787	60%	\$ 3,000	68%	0%
Telephone	\$ 4,416	\$ 3,369	76%	\$ 3,369	0%	-24%
Unemployment Compensation	\$ 1,484	\$ 1,484	100%	\$ 1,484	0%	0%
Data Communications	\$ 26,592	\$ 24,726	93%	\$ 25,962	5%	-2%
Worker's Compensation	\$ 42,469	\$ 42,469	100%	\$ 42,469	0%	0%
TOTAL PURCHASED SERVICES	\$ 147,569	\$ 235,236	159%	\$ 135,797	-42%	-8%
<u>SUPPLIES & MATERIALS</u>						
Food	\$ 17,635	\$ 17,433	99%	\$ 17,433	0%	-1%
Instructional Aids and Supplies	\$ 17,000	\$ 24,486	144%	\$ 18,500	-24%	9%
Nursing Supplies	\$ 2,100	\$ 2,535	121%	\$ 2,500	-1%	19%
Vocational Education	\$ 1,300	\$ 1,034	80%	\$ 1,100	6%	-15%
TOTAL SUPPLIES & MATERIALS	\$ 38,035	\$ 45,488	120%	\$ 39,533	-13%	4%
<u>CAPITAL OUTLAY</u>						
Instructional Equipment	\$ -	\$ -	0%	\$ 3,000	100%	100%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	0%	\$ 3,000	100%	100%
<u>MISCELLANEOUS OBJECTS/TUITION</u>						
School Improvement Team	\$ 500	\$ -	0%	\$ 500	100%	0%
NSSEO Tuition/Membership	\$ 9,334	\$ 3,871	41%	\$ 5,000	29%	-46%
TOTAL MISCELLANEOUS OBJECTS/TUITION	\$ 9,834	\$ 3,871	39%	\$ 5,500	42%	-44%
<u>TRANSFERS</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ 6,481	79%	\$ 8,211	27%	0%
TOTAL TRANSFERS	\$ 8,211	\$ 6,481	79%	\$ 8,211	27%	0%
SUMMER SCHOOL						
<u>SALARIES</u>						
Teachers - Summer School	\$ 79,800	\$ 84,452	106%	\$ 83,600	-1%	5%

TABLE II

EXPENDITURES		2018-19 ADOPTED BUDGET	2018-19 ACTUAL EXPENDITURES	% SPENT	2019-20 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
Teacher Aides-Summer School		\$ 54,400	\$ 62,979	116%	\$ 60,800	-3%	12%
Camp Contractual		\$ 29,500	\$ 29,500	100%	\$ 29,500	0%	0%
TOTAL SALARIES		\$ 163,700	\$ 176,931	108%	\$ 173,900	-2%	6%
EDUCATION FUND TOTAL		\$ 3,833,624	\$ 3,951,865	103%	\$ 4,002,073	1%	4%

TABLE II

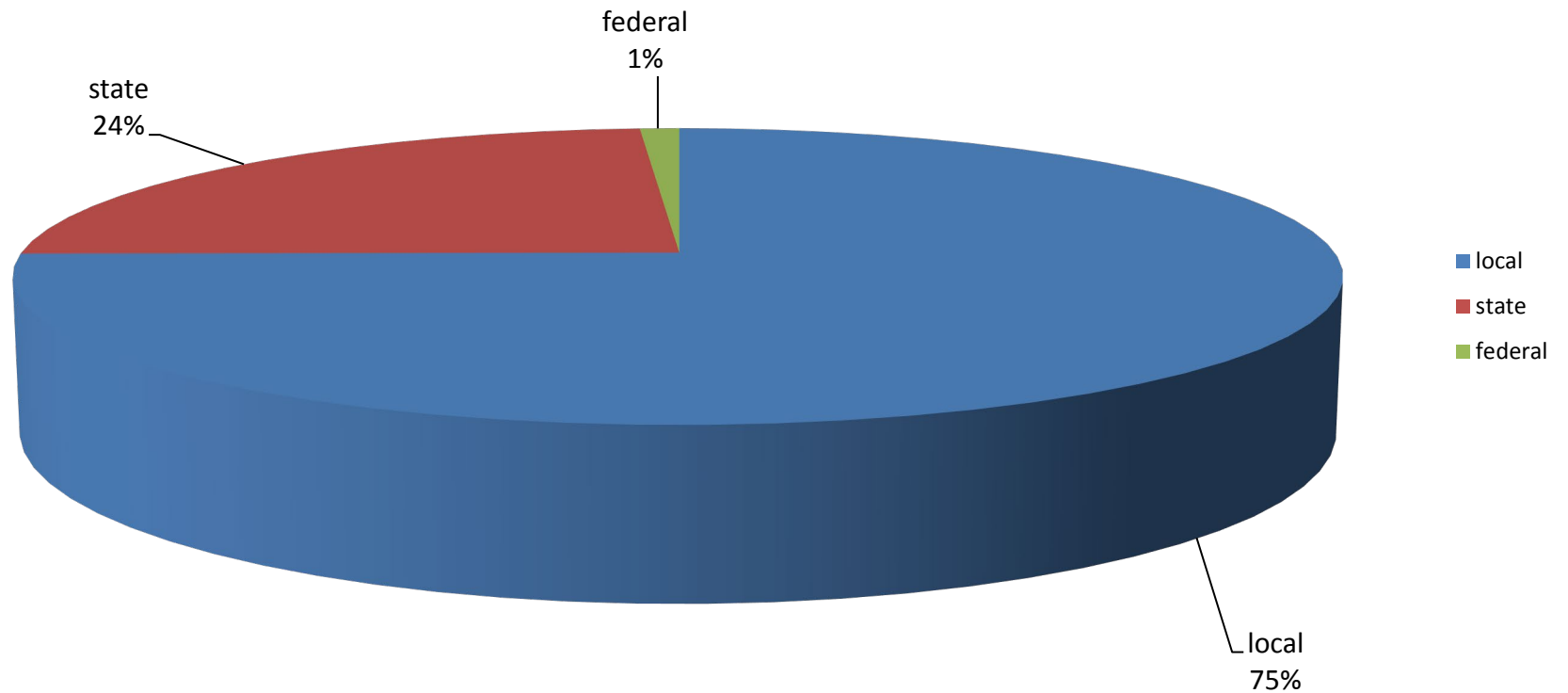
EXPENDITURES	2018-19 ADOPTED BUDGET	2018-19 ACTUAL EXPENDITURES	% SPENT	2019-20 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
OPERATIONS / MAINT. FUND						
<u>SALARIES</u>						
Custodian	\$ 65,786	\$ 65,708	100%	\$ 68,775	5%	5%
Overtime	\$ 5,000	\$ 13,071	261%	\$ 9,000	-31%	80%
TOTAL SALARIES	\$ 70,786	\$ 78,779	111%	\$ 77,775	-1%	10%
<u>EMPLOYEE BENEFITS</u>						
Dental Insurance	\$ 362	\$ 413	99%	\$ 413	0%	14%
Disability Insurance	\$ 270	\$ 268	105%	\$ 268	0%	-1%
Life Insurance	\$ 187	\$ 196	105%	\$ 196	0%	5%
Medical Insurance	\$ 5,321	\$ 6,021	113%	\$ 6,280	4%	18%
TOTAL EMPLOYEE BENEFITS	\$ 6,140	\$ 6,898	112%	\$ 7,157	4%	17%
<u>PURCHASED SERVICES</u>						
Building Security	\$ 3,312	\$ 4,642	140%	\$ 4,642	0%	40%
Pest Control	\$ 500	\$ 500	100%	\$ 500	0%	0%
Property Insurance	\$ 21,138	\$ 21,138	100%	\$ 22,195	5%	5%
Repair / Maintenance -Electric Equip	\$ 2,273	\$ 2,273	100%	\$ 2,273	0%	0%
Repair/ Maintenance - Elevators	\$ 1,918	\$ 1,918	100%	\$ 1,918	0%	0%
Repair / Maintenance	\$ 4,314	\$ 4,313	100%	\$ 4,313	0%	0%
Rubbish Removal	\$ 3,919	\$ 4,835	123%	\$ 4,835	0%	23%
Water	\$ 3,041	\$ 2,930	96%	\$ 3,077	5%	1%
Worker's Compensation	\$ 945	\$ 945	100%	\$ 945	0%	0%
TOTAL PURCHASED SERVICES	\$ 41,360	\$ 43,494	105%	\$ 44,698	3%	8%
<u>SUPPLIES & MATERIALS</u>						
Custodial & Maintenance	\$ 3,932	\$ 3,980	101%	\$ 3,613	-9%	-8%
Natural Gas	\$ 10,392	\$ 9,489	91%	\$ 9,964	5%	-4%
Electricity	\$ 25,288	\$ 25,650	101%	\$ 26,933	5%	7%
TOTAL SUPPLIES & MATERIALS	\$ 39,612	\$ 39,120	99%	\$ 40,510	4%	2%
<u>CAPITAL OUTLAY</u>						
Site Improvement	\$ 16,000	\$ 16,000	100%	\$ 4,000	-75%	-75%
TOTAL CAPITAL OUTLAY	\$ 16,000	\$ 16,000	100%	\$ 4,000	-75%	-75%
OPERATIONS / MAINT. FUND TOTAL	\$ 173,898	\$ 184,291	106%	\$ 174,139	-6%	0%

TABLE II

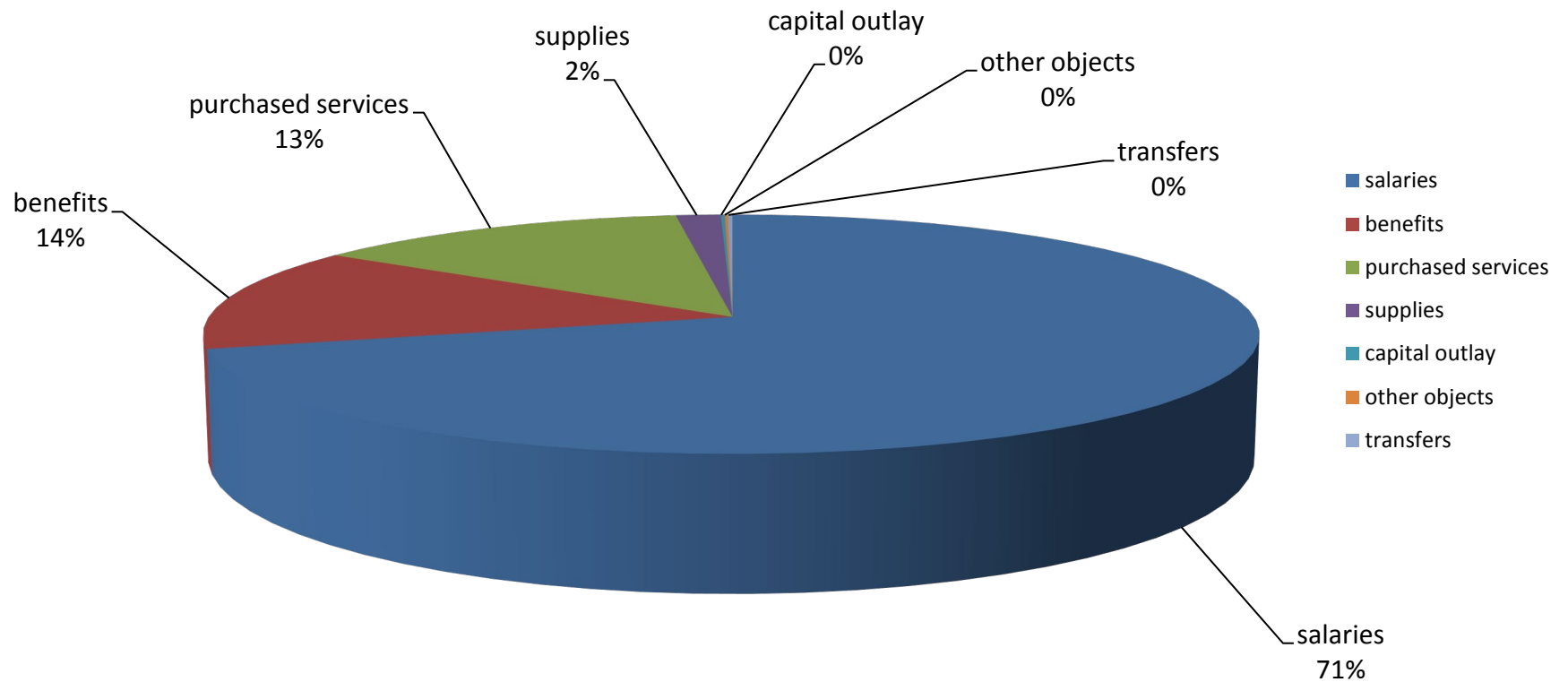
EXPENDITURES	2018-19 ADOPTED BUDGET	2018-19 ACTUAL EXPENDITURES	% SPENT	2019-20 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
TRANSPORTATION FUND						
REGULAR TERM						
Transportation Manager	\$ 3,775	\$ 3,775	100%	\$ 3,851	2%	2%
Bus Aides	\$ 100,777	\$ 133,763	133%	\$ 135,000	1%	34%
Medical Insurance	\$ 412	\$ 987	240%	\$ 1,029	4%	150%
Dental Insurance	\$ 25	\$ 63	252%	\$ 63	0%	152%
Taxi	\$ 8,368	\$ 142,590	1704%	\$ 145,798	2%	1642%
Transportation to / from School	\$ 271,252	\$ 275,580	102%	\$ 298,389	8%	10%
Field Trips	\$ 4,845	\$ 4,724	97%	\$ 4,830	2%	0%
TOTAL — REGULAR TERM	\$ 389,454	\$ 561,481	144%	\$ 588,960	5%	51%
SUMMER SCHOOL						
Special Education Aides	\$ 3,795	\$ 3,255	86%	\$ 3,515	8%	-7%
Transportation to/from School	\$ 49,937	\$ 49,937	100%	\$ 51,061	2%	2%
TOTAL — SUMMER SCHOOL	\$ 53,732	\$ 53,192	99%	\$ 54,576	3%	2%
TRANSPORTATION FUND TOTAL	\$ 443,186	\$ 614,673	139%	\$ 643,535	5%	45%
IMRF/SS FUND						
IMRF	\$ 138,610	\$ 114,862	83%	\$ 124,300	8%	-10%
FICA -6.2%	\$ 88,906	\$ 87,353	98%	\$ 94,284	8%	6%
Medicare-1.45%	\$ 47,011	\$ 47,689	101%	\$ 50,366	6%	7%
IMRF/SS FUND TOTAL	\$ 274,527	\$ 249,903	91%	\$ 268,950	8%	-2%
TOTAL EXPENDITURES — EDUC, O/M, TRANS, IMRF	\$ 4,725,235	\$ 5,000,733	106%	\$ 5,088,699	2%	8%
GRAND TOTAL EXPENDITURES	\$ 4,725,235	\$ 5,000,733	106%	\$ 5,088,699	2%	8%

NET COST DISTRIBUTION SUMMARY (TO BE SUBSIDIZED BY D65 AND D202)			2019-20 FINAL BUDGET	2018-19 ADOPTED BUDGET	2019-20 BUDGET CHANGE (%)
<u>TOTAL EXPENDITURES</u>	A		\$ 5,088,699	\$ 4,725,235	7.69%
<u>OFFSETTING REVENUES:</u>					
<u>FEDERAL</u>					
D.O.R.S. Flow Through			\$ (8,211)	\$ (8,211)	0.00%
Medicaid Match			\$ (26,672)	\$ (26,672)	0.00%
<u>STATE</u>					
Evidence Based Funding			\$ (377,272)	\$ (377,272)	0.00%
Transportation			\$ (374,482)	\$ (374,482)	0.00%
<u>LOCAL</u>					
Tuition from Other Districts			\$ (2,024,621)	\$ (1,582,640)	27.93%
Special Project Contributions			\$ -	\$ (16,000)	100.00%
Out-of-District Transportation			\$ (321,638)	\$ (28,914)	1012.40%
TOTAL OFFSETTING REVENUES	B		\$ (3,132,896)	\$ (2,414,191)	29.77%
ADJUSTED NET COST	A-B		\$ 1,955,802	\$ 2,311,044	-15.37%
<i>District 65 (60%)</i>			\$ 1,173,481	\$ 1,386,626	-15.37%
<i>District 202 (40%)</i>			\$ 782,321	\$ 924,418	-15.37%
TOTAL NET COST			\$ 1,955,802	\$ 2,311,044	-15.37%

FY20 FINAL REVENUES
PARK SCHOOL
\$3,132,896

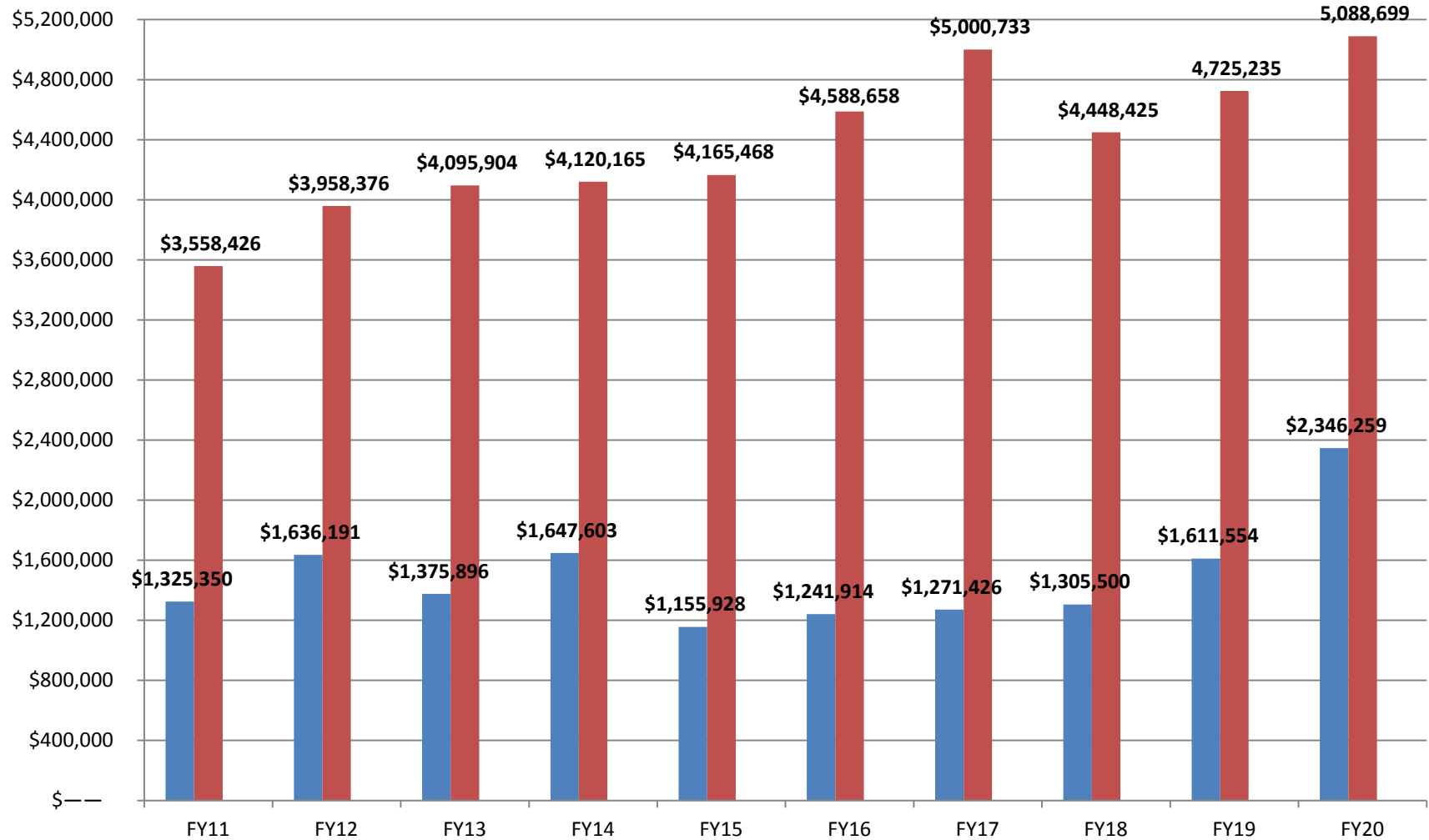


FY20 FINAL EXPENDITURES
PARK SCHOOL
\$5,088,699



OPERATING EXPENDITURES VS. OUT-OF-DISTRICT TUITION REVENUES PARK SCHOOL FY11-FY20

■ Tuition revenues
■ Operating expenditures



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. The attached list reflects a proposed schedule for completing some of these projects from summer 2019 through summer 2020, using a total of \$1,528,400 in funding from the approved referendum. 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.

FY20 Capital Plan

In March of 2019, the Board of Education approved a five-year capital plan (2019-2023) along with capital projects for FY20. This is in keeping with the allocation of \$1,025,000 per year in referendum funding. As a result of the timing of public bids received, approval of the bids, and the completion of the projects, payment of some of the capital projects for fiscal year 2019 will not be made until FY20.

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 2020.

Approved Capital Improvement Plan for 2019-20 fiscal year

Project Title	Scope of Work	Project Cost
King School of Literacy and Arts	Asbestos containing materials (ACM) removal and VCT tile work	\$18,000
Washington Elementary	Asbestos containing materials (ACM) removal and VCT tile work	\$28,000
Bessie Rhodes	Asbestos containing materials removal in secure entrance construction area	\$28,000
Bessie Rhodes	Installation of secure entrance	\$367,700
Lincolnwood	Installation of secure entrance and asbestos abatement in construction area	\$604,100
Nichols	Asbestos abatement and VCT tile replacement	\$15,400
Orrington	Installation of secure entrance and asbestos abatement in construction area	\$462,600
Willard	Asbestos containing materials (ACM) removal; tile work	\$24,600
Bundle Bid Discount		(\$20,000)
Total		\$1,528,400

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

Debt Service Extension Base (DSEB)

Since the mid 2000s, the District began investing heavily in instructional technology. At the same time, the growing student population put pressure on the District's aging buildings, which resulted in several building renovations and classroom additions. Those improvements, both capital building and technology, were financed with bonds issued by the District. The Debt Service Extension Base (DSEB) or District's capacity, which was established at \$4.9 million in 1994, allowed the District to sell bonds and finance its capital expenditures from non-operating revenue sources. The size of the DSEB, \$4.9 million, remained constant until 2009, when a new law allowed the DSEB to increase annually by the Consumer Price Index (CPI). At this point, the District's DSEB has been exhausted. The District will complete spending of the District's bond proceeds in FY20. A portion of the referendum funds will be used partially to alleviate the most pressing building needs as well as technology, which was financed with the long term debt until FY18.

The capital projects fund is used to record all operations of the school district's building construction program, which is funded by the sale of bonds or funds collected from property tax levy. At Evanston/Skokie School District 65, construction is defined as new construction, remodel, capital renewal, capital maintenance, preventative maintenance and repair.

Current Debt

The District's legal debt limit of \$209,273,890 is based on the 6.9 percent of the 2017 equalized assessed valuation of \$3,032,954,923, less outstanding debt of \$74,862,479, which results in a legal margin of \$134,411,411 as of June 30, 2018. Even though the legal debt limit of the District is \$209,273,890, the payments on bonds cannot exceed the bond and interest levy for the year 1994.

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

8/6/2019

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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 2020-2025. Thanks to the referendum funding and the trust of the Evanston/Skokie community, the District will be able to stay solvent through at least FY25, maintain its current educational model, including class sizes and equity, increase its fund balance, and improve its technology and infrastructure. The District is determined to preserve and protect its current and future funding. On April 24, 2017, the Board of Education passed a resolution and referendum expenditure guidelines to address referendum spending from FY20-FY25.

Although the projections reflect positive balance of referendum reserves through FY25, they also show that the District will begin to experience deficit budgets starting in FY23. CPI factors, which affect the growth in property taxes, are only known through FY21; property tax revenues, which are the District's largest revenue source, in FY22 and beyond are estimated. The District is assuming 1.5 percent CPI for the future years.

Although, state funding seems more predictable, it is also very limited, which is why local property taxes are the main source of the District's funding. The District is now a tier four District, so our chances of securing any extra revenues are small. The District is determined to preserve and protect its current and future funding. Despite all the positive effects of referendum funding, which is helping mitigate the financial situation, the District has not been able to resolve the problem of the structural deficit, which occurs when expenditures outpace revenues on an ongoing basis. The administration is committed to reduce the structural deficit as well as annual operational deficits so all future annual budgets are balanced without the use of referendum reserves.

Changes in economic conditions will continue to be monitored. Property Tax Freeze, although not included in the long-term projections, is still a possible threat that can affect the District's operating resources. The administration will continue to monitor the Property Tax Freeze and the Pension Cost Shift legislation closely.

EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65
OPERATING FUNDS
FINANCIAL PROJECTIONS FY20-FY25
as of 9/9/19

REVENUES

	ACTUALS	ACTUALS	FINAL BUDGET	PROJ'D.	PROJ'D.	PROJ'D.	PROJ'D.	PROJ'D.
Fiscal Year>>	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1 PROPERTY TAXES	\$108,589,346	\$103,732,707	\$109,833,313	\$110,731,060	\$112,559,261	\$114,547,458	\$116,563,852	\$118,616,279
2 CPPRT	\$1,887,509	\$2,041,940	\$2,246,134	\$2,302,287	\$2,359,845	\$2,418,841	\$2,479,312	\$2,541,294
3 OTHER LOCAL REVENUES	\$5,460,827	\$4,919,976	\$5,275,243	\$5,318,880	\$5,343,032	\$5,477,394	\$5,617,237	\$5,762,854
4 TOTAL LOCAL REVENUES	\$115,937,682	\$110,694,623	\$117,354,690	\$118,352,227	\$120,262,138	\$122,443,692	\$124,660,401	\$126,920,427
5 FLOW THROUGH REVENUES	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
6 EVIDENCE BASED FUNDING	\$7,880,377	\$7,889,975	\$7,885,820	\$7,885,820	\$7,885,820	\$7,885,820	\$7,885,820	\$7,885,820
7 OTHER STATE AID	\$8,491,490	\$5,914,609	\$5,612,630	\$5,696,819	\$5,782,272	\$5,869,006	\$5,957,041	\$6,046,397
8 TOTAL STATE REVENUES	\$16,371,867	\$13,804,584	\$13,498,450	\$13,582,639	\$13,668,092	\$13,754,826	\$13,842,861	\$13,932,217
9 FEDERAL REVENUES	\$8,663,392	\$10,682,045	\$9,775,968	\$10,003,910	\$10,238,208	\$10,478,996	\$10,674,972	\$10,774,148
10 TRANSFERS	\$37,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL REVENUES	\$141,010,010	\$135,181,252	\$140,929,108	\$142,238,776	\$144,468,438	\$146,977,515	\$149,478,234	\$151,926,792
12 REVENUE \$ CHANGE	\$27,515,314	(\$5,828,758)	\$5,747,856	\$1,309,668	\$2,229,662	\$2,509,077	\$2,500,719	\$2,448,558
13 REVENUE % CHANGE	24.24%	-4.13%	4.25%	0.93%	1.57%	1.74%	1.70%	1.64%

EXPENDITURES

14 SALARIES*	\$83,213,246	\$87,296,183	\$91,637,576	\$94,373,959	\$97,647,062	\$100,766,697	\$103,507,686	\$106,925,804
15 BENEFITS**	\$14,403,748	\$14,759,101	\$15,496,385	\$16,671,463	\$17,849,182	\$19,081,369	\$20,362,067	\$21,228,494
16 PURCHASED SERVICES	\$12,817,992	\$13,627,472	\$15,391,015	\$15,560,540	\$15,642,054	\$16,033,105	\$16,433,933	\$16,844,781
17 SUPPLIES	\$5,245,550	\$4,844,376	\$6,236,349	\$6,025,394	\$6,365,775	\$6,207,512	\$6,300,624	\$6,395,134
18 CAPITAL OUTLAY***	\$1,009,709	\$2,599,217	\$2,439,033	\$1,612,868	\$1,637,062	\$1,661,617	\$1,686,542	\$1,711,840
19 OTHER OBJECTS/TUITION	\$4,503,036	\$4,030,267	\$4,154,777	\$4,778,707	\$5,208,791	\$5,677,582	\$6,188,564	\$6,745,535
20 TERMINATION BENEFITS	\$32,031	\$82,440	\$84,501	\$86,614	\$88,779	\$90,998	\$93,273	\$95,605
21 TOTAL EXPENDITURES	\$121,225,312	\$127,239,056	\$135,439,636	\$139,109,545	\$144,438,704	\$149,518,880	\$154,572,690	\$159,947,193
22 EXP. \$ CHANGE	\$8,533,238	\$6,013,744	\$8,200,580	\$3,669,909	\$5,329,159	\$5,080,176	\$5,053,810	\$5,374,503
23 EXP. % CHANGE	7.57%	4.96%	6.45%	2.71%	3.83%	3.52%	3.38%	3.48%
24 REVENUES - EXPENDITURES	\$19,784,698	\$7,942,196	\$5,489,472	\$3,129,231	\$29,734	(\$2,541,366)	(\$5,094,456)	(\$8,020,401)
25 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
REFERENDUM RESERVES SET ASIDE TO								
26 MANAGE FUTURE BUDGET DEFICITS	\$18,500,000	\$6,700,000	\$4,200,000	\$1,900,000	\$0	\$0	\$0	\$0
27 NET REVENUES -EXPENDITURES	\$284,698	\$242,196	\$289,472	\$229,231	(\$970,266)	(\$3,541,366)	(\$6,094,456)	(\$9,020,401)

REFERENDUM RESERVES USED TO								
28 MANAGE FUTURE DEFICITS	\$0	\$0	\$0	\$0	\$970,266	\$3,541,366	\$6,094,456	\$9,020,401
REVENUES-EXPENDITURES WITH								
29 REFERENDUM RESERVES	\$284,698	\$242,196	\$289,472	\$229,231	\$0	\$0	\$0	\$0

REFERENDUM RESERVES BALANCE

AMOUNTS OF REFER. REVENUES								
RECEIVED ANNUALLY (ALSO INCLUDED IN								
30 LINE 1)	\$22,040,000	\$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	\$3,255,302	\$7,557,804	\$10,010,528	\$12,370,769	\$15,470,266	\$18,041,366	\$20,594,456	\$23,520,401
AMOUNT OF REFERENDUM RESERVES								
32 SAVED OR USED TO COVER DEFICITS	\$18,500,000	\$6,700,000	\$4,200,000	\$1,900,000	(\$970,266)	(\$3,541,366)	(\$6,094,456)	(\$9,020,401)
CUMULATIVE BALANCE OF REFERENDUM								
33 RESERVES	\$18,500,000	\$25,200,000	\$29,400,000	\$31,300,000	\$30,329,734	\$26,788,369	\$20,693,912	\$11,673,511

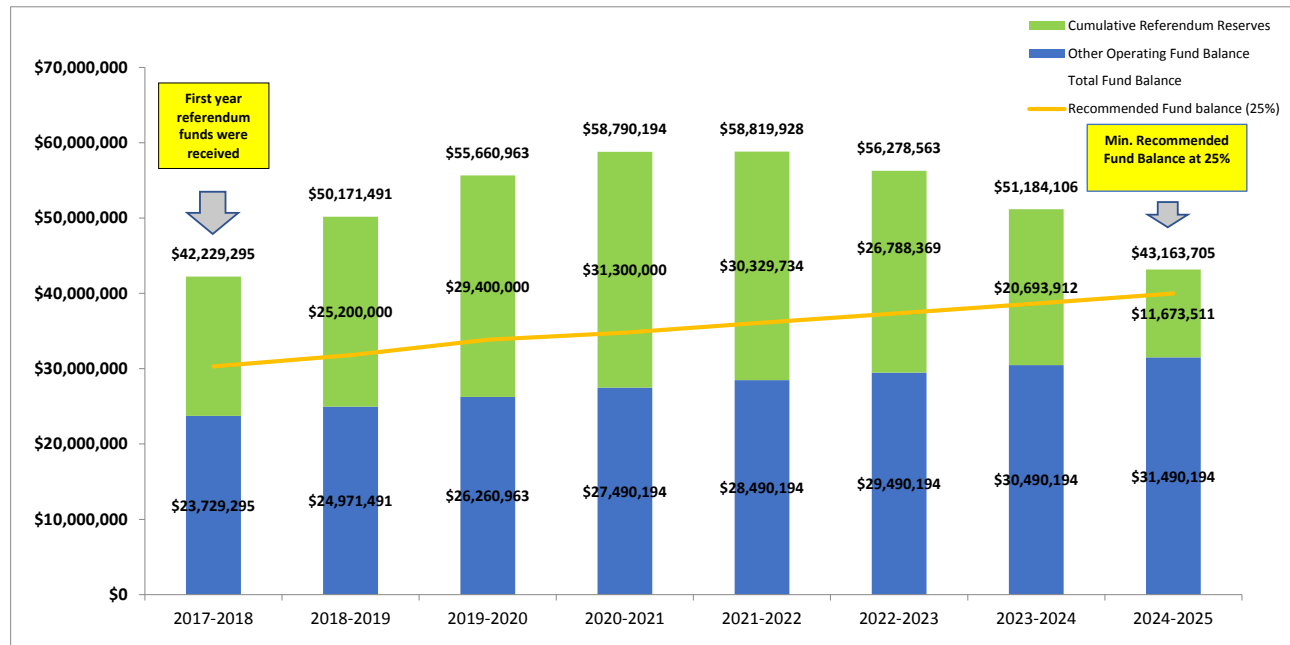
* Cost of salaries in FY20-FY24 reflect the latest DEC and ETAA salary agreements.

** Benefits include pension cost shift for FY21 and beyond

*** Include capital building and some technology expenditures

EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65
OPERATING FUND BALANCE
FINANCIAL PROJECTIONS FY20-FY25
as of 9/9/19

<u>Fiscal Year>></u>	<u>ACTUALS</u> <u>2017-18</u>	<u>ACTUALS</u> <u>2018-19</u>	<u>FINAL BUDGET</u> <u>2019-20</u>	<u>PROJ'D.</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>
1 TOTAL REVENUES	\$141,010,010	\$135,181,252	\$140,929,108	\$142,238,776	\$144,468,438	\$146,977,515	\$149,478,234	\$151,926,792
2 TOTAL EXPENDITURES	\$121,225,312	\$127,239,056	\$135,439,636	\$139,109,545	\$144,438,704	\$149,518,880	\$154,572,690	\$159,947,193
3 REVENUES-EXPENDITURES	\$19,784,698	\$7,942,196	\$5,489,472	\$3,129,231	\$29,734	(\$2,541,366)	(\$5,094,456)	(\$8,020,401)
4 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
REFERENDUM RESERVES SET ASIDE TO								
5 MANAGE FUTURE BUDGET DEFICITS	\$18,500,000	\$6,700,000	\$4,200,000	\$1,900,000	\$0	\$0	\$0	\$0
6 REVENUES-EXPENDITURES	\$284,698	\$242,196	\$289,472	\$229,231	(\$970,266)	(\$3,541,366)	(\$6,094,456)	(\$9,020,401)
7 BEGINNING FUND BALANCE	\$22,444,597	\$42,229,295	\$50,171,491	\$55,660,963	\$58,790,194	\$58,819,928	\$56,278,563	\$51,184,106
8 ENDING FUND BALANCE	\$42,229,295	\$50,171,491	\$55,660,963	\$58,790,194	\$58,819,928	\$56,278,563	\$51,184,106	\$43,163,705
9 FUND BALANCE AS % OF OPER. EXPENDITURE:	35%	39%	41%	42%	41%	38%	33%	27%



Informational Section – District’s ISBE Financial Rating

In 2003, the Illinois State Board of Education (ISBE) has 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 2017-18, 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 Cook
Superintendent: Paul Goren

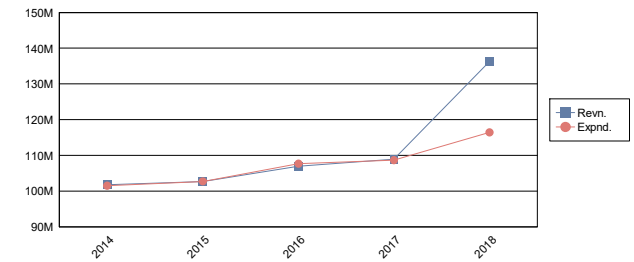
Basis of Accounting: Cash
Under Tax Cap: Yes

Historical Data

*Operating Funds Summary :

	2014	2015	2016	2017	2018
Beginning Fund Balance	19,764,050	20,041,613	20,009,883	19,354,481	19,680,562
+ Revenues	101,774,751	102,693,100	106,998,294	108,960,015	136,311,721
- Expenditures	101,497,187	102,724,830	107,653,696	108,633,939	116,433,640
= Results of Operations	277,564	(31,730)	(655,402)	326,076	19,878,081
+ Other Receipts and Adjustments	0	0	0	0	0
Ending Fund Balance	20,041,614	20,009,883	19,354,481	19,680,557	39,558,643
Working Cash Ending Fund Balance	12,229,009	12,242,255	12,267,893	12,316,984	12,506,198

Revenues and Expenditures



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



Community Consolidated School District No. 65

Annual Financial Report
June 30, 2018

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RSM US LLP

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, 2018, 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, 2018, 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 employer's share of the net pension liability and the collective net 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 6, 2018

Other Information

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

Community Consolidated School District No. 65

Management's Discussion and Analysis Year Ended June 30, 2018

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, 2018. 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 2018 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 \$139,520,103 in assets, \$179,819 in deferred outflows of resources, \$78,238,608 in liabilities, and \$61,461,314 in net position for fiscal year 2018.
- Of the \$139,520,103 reported assets, \$91,587,312 is capital assets, \$47,885,087 is cash and investments that may be used to meet the District's ongoing obligations to citizens and creditors, and \$47,704 is an amount due from another government.
- The District's liabilities are equal to \$78,238,608. This amount consists of \$74,857,556 of long-term liabilities and \$3,381,052 of current liabilities. The assets have exceeded the liabilities by \$61,461,314 (net position).

Community Consolidated School District No. 65

Management's Discussion and Analysis Year Ended June 30, 2018

Financial Highlights (Continued)

- The District reported \$147,254,405 in revenues and \$127,023,128 in expenses in fiscal year 2018.
- Of the \$147,254,405 in revenues, \$126,796,106 or 86 percent were general revenues, and \$20,458,299 or 14 percent were program revenues.
- General revenues are broken down by the following categories: property taxes \$114,768,589, corporate property replacement taxes \$1,887,509, Evidence Based Funding \$7,880,377, interest earnings \$839,182, and miscellaneous \$1,420,449.
- Program revenues are broken down into two categories: charges for services \$3,303,417 and operating grants and contributions \$17,154,882.
- Program expenditures account for \$127,023,128. They were broken down as follows: instruction expenditures \$67,039,025, support services \$47,897,662, community services \$5,882,712, payments to other governments \$2,971,516, and interest and charges \$3,232,213.
- Total revenues exceeded expenses, increasing the net position by \$20,231,277 over last year. As a result, the net position as of July 1, 2017 of \$41,230,037 increased to \$61,461,314.

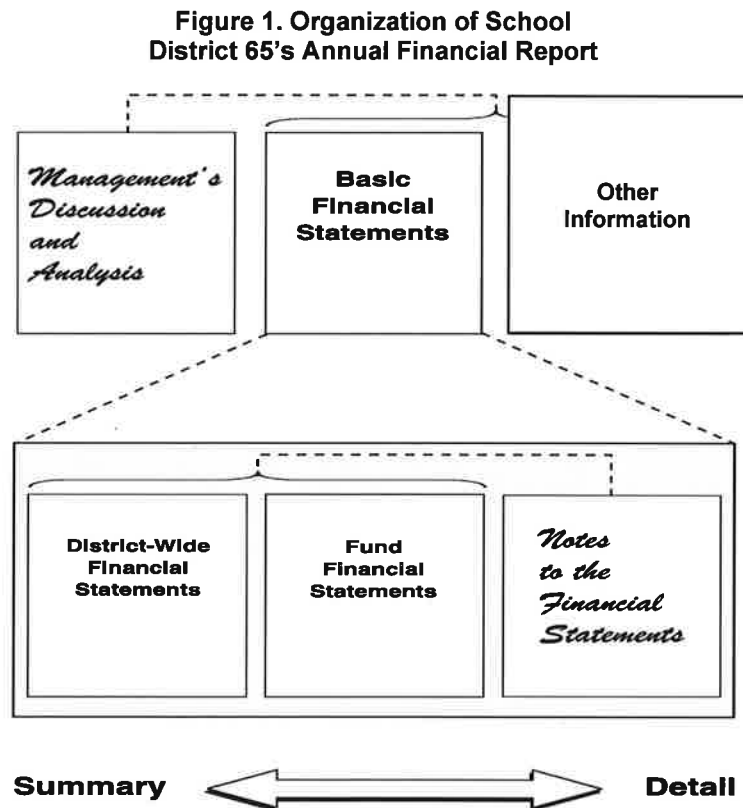
**Management's Discussion and Analysis
Year Ended June 30, 2018**

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, 2018

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, 2018

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, 2018

Government-Wide Financial Analysis

Net position. The District's net position is equal to \$61,461,314 at June 30, 2018.

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

- The District added \$995,353 in capital assets. These additions were offset by \$2,852,658 of depreciation expense.
- The District paid off \$2,663,729 in long-term debt in the current year.
- Current and other assets increased by \$19,715,542 primarily due to referendum revenues.

Table 1
Condensed Statement of Net Position

	<u>2018</u>	<u>2017</u>
Current and other assets	\$47,932,791	\$28,217,249
Capital assets	91,587,312	93,484,123
Deferred outflows	<u>179,819</u>	<u>192,215</u>
Total assets and deferred outflows	<u>139,699,922</u>	<u>121,893,587</u>
Current liabilities	3,381,052	2,840,572
Long-term liabilities	<u>74,857,556</u>	<u>77,822,978</u>
Total liabilities	<u>78,238,608</u>	<u>80,663,550</u>
Net position:		
Net investments in capital assets	17,955,400	17,803,798
Restricted	7,879,648	5,978,216
Unrestricted	<u>35,626,266</u>	<u>17,448,023</u>
Total net position	<u>\$61,461,314</u>	<u>\$41,230,037</u>

Community Consolidated School District No. 65

Management's Discussion and Analysis
Year Ended June 30, 2018

Table 2
Changes in Net Position

	<u>2018</u>	<u>2017</u>
Revenues:		
<u>Program revenues:</u>		
Charges for services	\$ 3,303,417	\$ 3,085,494
Operating grants and contributions	17,154,882	15,970,125
<u>General revenues:</u>		
Property taxes	114,768,589	91,308,921
CPPRT	1,887,509	2,255,781
Evidence Based Funding	7,880,377	4,743,449
Interest	839,182	219,457
Miscellaneous	<u>1,420,449</u>	<u>1,413,767</u>
Total revenues	<u>147,254,405</u>	<u>118,996,994</u>
Expenses:		
Instruction	67,039,025	65,017,183
Support services	47,897,662	44,064,978
Community services	5,882,712	5,559,113
Payments to other governments	2,971,516	2,528,517
Interest and charges	<u>3,232,213</u>	<u>3,137,751</u>
Total expenses	<u>127,023,128</u>	<u>120,307,542</u>
Change in net position	20,231,277	(1,310,548)
Net Position– Beginning	<u>41,230,037</u>	<u>42,540,585</u>
Net Position – Ending	<u>\$ 61,461,314</u>	<u>\$ 41,230,037</u>

Changes in net position. The District's total revenues were \$147,254,405. Property taxes were 77.9% of the total, or \$114,768,589, CPPRT was 1.3 percent or \$1,887,509 and Evidence Based Funding was 5.4 percent of the total, or \$7,880,377. Tax revenue increased due to referendum revenue. Evidence Based Funding increased due to prior year payment timing. CPPRT was consistent with prior year.

State and federal aid for specific programs brought in \$17,154,882 or 11.6 percent of the total revenues.

The remaining \$3,303,417 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 \$127,023,128. The District's expenses are predominantly related to instruction (\$67,039,025 or 52.8 percent of the total expenses) and support services (\$47,897,662 or 37.7 percent of the total expenses). The expenses for community services were equal to \$5,882,712 or 4.6 percent of the total expenses.

Community Consolidated School District No. 65

Management's Discussion and Analysis Year Ended June 30, 2018

Financial Analysis of the District's Funds

As the District completed the fiscal year, its governmental funds reported combined fund balances of \$47,868,051. Revenues for the District's governmental funds were \$147,254,405 while total expenditures were \$127,526,760.

- 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 \$19,826,760. The fund balance in the General Fund increased to \$40,808,778. 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 \$4,082,473 from \$3,589,072. 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 \$592,516 decreasing their combined fund balances to \$2,976,800. 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 \$14,638,403, the actual result for the year was a surplus of \$19,826,760, 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, 2018**

Capital Asset and Debt Administration

Capital assets

By the end of 2018, the District had invested \$151,265,377 (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 \$2,852,658. During the year, the District wrote off obsolete equipment, which reduced both cost by \$55,527 and accumulated depreciation by \$16,021.

Table 3 Capital Assets (net of depreciation)			
	<u>2018</u>	<u>2017</u>	<u>Percentage Change</u>
Land	\$2,966,736	\$2,966,736	-0-%
Building and improvements	136,328,395	136,096,484	0.17%
Equipment	<u>11,970,246</u>	<u>11,262,331</u>	6.29%
Total costs	151,265,377	150,325,551	0.63%
Accumulated Depreciation	<u>(59,678,065)</u>	<u>(56,841,428)</u>	4.99%
Total, net	<u>\$91,587,312</u>	<u>\$93,484,123</u>	-2.03%

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, 2018, the District had \$78,173,868 in general obligation bonds and other long-term debt outstanding, as shown below.

Table 4 Outstanding Long-Term Debt			
	<u>2018</u>	<u>2017</u>	<u>Percentage Change</u>
General obligation bonds	\$77,890,188	\$80,299,713	-3.0%
Other	<u>283,680</u>	<u>286,994</u>	-1.2%
Total	<u>\$78,173,868</u>	<u>\$80,586,707</u>	-3.0%

The District general obligation bonds decreased in 2018 by \$2,409,525 with the retirement of \$2,663,729 in principal payments in fiscal year 2018. 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 a increase of \$3,314, which is due to an increase in compensated absences owed at June 30, 2018. 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, 2018

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.
- The high energy prices will continue to increase the cost of transportation and facilities programs.

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, 2018**

	Governmental Activities
Assets	
Current Assets	
Cash and investments	\$ 47,885,087
Due from other governments	47,704
Total current assets	<u>47,932,791</u>
Noncurrent Assets	
Capital assets, not being depreciated	2,966,736
Capital assets, being depreciated, net	88,620,576
Total noncurrent assets	<u>91,587,312</u>
Total assets	139,520,103
Deferred Outflows of Resources	
Deferred loss on refunding	179,819
Total assets and deferred outflows of resources	<u><u>\$ 139,699,922</u></u>
Liabilities and Net Position	
Current Liabilities	
Payroll deductions payable	\$ 64,740
General obligation bonds	3,216,312
Compensated absences	100,000
Total current liabilities	<u>3,381,052</u>
Long-Term Liabilities, net of current maturities	
General obligation bonds, including unamortized bond premiums and discounts	74,673,876
Compensated absences	183,680
Total long-term liabilities	<u>74,857,556</u>
Total liabilities	<u>78,238,608</u>
Net Position	
Net investment in capital assets	17,955,400
Restricted for	
Operations and maintenance	637,481
Tort immunity	2,437,868
Special education	392,944
Capital projects	1,123,869
Debt service	1,361,434
Retirement benefits	665,198
Transportation	1,260,854
Unrestricted	35,626,266
Total net position	<u>61,461,314</u>
Total liabilities and net position	<u><u>\$ 139,699,922</u></u>

See notes to basic financial statements.

Community Consolidated School District No. 65

Statement of Activities - Modified Cash Basis

Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
		Services	Grants and	Changes in
			Contributions	Net Position
				Governmental
				Activities
Governmental activities:				
Instruction:				
Regular programs	\$ 47,600,845	\$ 2,506,346	\$ 375,899	\$ (44,718,600)
Special programs	16,223,072	-	12,869,144	(3,353,928)
Other instructional programs	3,215,108	-	598,502	(2,616,606)
Support services:				
Pupils	9,070,922	-	-	(9,070,922)
Instructional staff	4,696,714	-	10,426	(4,686,288)
General administration	4,006,044	-	-	(4,006,044)
School administration	5,701,182	-	-	(5,701,182)
Business	4,516,490	633,965	1,450,391	(2,432,134)
Transportation	4,373,943	64,178	1,562,239	(2,747,526)
Operations and maintenance	7,210,216	98,928	5,467	(7,105,821)
Central	6,703,143	-	-	(6,703,143)
Other support services	1,619,008	-	-	(1,619,008)
Community services	5,882,712	-	-	(5,882,712)
Payments to other governments	2,971,516	-	-	(2,971,516)
Interest and charges	3,232,213	-	282,814	(2,949,399)
Total governmental activities	\$ 127,023,128	\$ 3,303,417	\$ 17,154,882	(106,564,829)
General revenues:				
Taxes:				
Property taxes, general purposes				108,699,189
Property taxes, debt service				6,069,400
Corporate property replacement taxes				1,887,509
General state aid				7,880,377
Interest				839,182
Miscellaneous				1,420,449
Total general revenues				126,796,106
Change in net position				20,231,277
Net position:				
July 1, 2017				41,230,037
June 30, 2018				\$ 61,461,314

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, 2018

	Major Governmental Funds		Nonmajor	Total
	General	Debt	Governmental	Governmental
	Fund	Service	Funds	Funds
		Fund		
Assets				
Cash and investments	\$ 40,825,814	\$ 4,082,473	\$ 2,976,800	\$ 47,885,087
Due from other governments	47,704	-	-	47,704
	<u>\$ 40,873,518</u>	<u>\$ 4,082,473</u>	<u>\$ 2,976,800</u>	<u>\$ 47,932,791</u>
Liabilities and Fund Balances				
Liabilities				
Payroll deductions payable	\$ 64,740	\$ -	\$ -	\$ 64,740
Fund balances				
Restricted for				
Operations and maintenance	637,481	-	-	637,481
Tort immunity	2,437,868	-	-	2,437,868
Special education	392,944	-	-	392,944
Capital projects	73,121	-	1,050,748	1,123,869
Debt service	-	4,082,473	-	4,082,473
Retirement benefits	-	-	665,198	665,198
Transportation	-	-	1,260,854	1,260,854
Unassigned	37,267,364	-	-	37,267,364
Total fund balances	<u>40,808,778</u>	<u>4,082,473</u>	<u>2,976,800</u>	<u>47,868,051</u>
Total liabilities and fund balances	<u>\$ 40,873,518</u>	<u>\$ 4,082,473</u>	<u>\$ 2,976,800</u>	<u>\$ 47,932,791</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, 2018

Total fund balances - governmental funds		\$ 47,868,051
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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	\$ 151,265,377	
Accumulated depreciation	<u>(59,678,065)</u>	91,587,312

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	(77,583,518)	
Premiums and discounts	(306,670)	
Compensated absences	<u>(283,680)</u>	(78,173,868)

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

	<u>179,819</u>
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Net position of governmental activities

<u>\$ 61,461,314</u>

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, 2018

	Major Governmental Funds		Nonmajor	Total
	General	Debt	Governmental	Governmental
	Fund	Service	Funds	Funds
		Fund		
Revenues:				
Local sources	\$ 109,743,459	\$ 6,159,812	\$ 6,315,875	\$ 122,219,146
State sources	14,809,628	-	1,562,239	16,371,867
Federal sources	8,380,578	-	282,814	8,663,392
Total revenues	132,933,665	6,159,812	8,160,928	147,254,405
Expenditures:				
Current:				
Instruction	64,003,372	-	1,261,913	65,265,285
Support services	39,666,856	-	6,918,130	46,584,986
Community services	5,289,774	-	545,000	5,834,774
Payments to other governments	3,073,194	-	65,470	3,138,664
Capital outlay	1,073,709	-	-	1,073,709
Debt service:				
Principal	-	2,663,729	-	2,663,729
Interest and charges	-	2,965,613	-	2,965,613
Total expenditures	113,106,905	5,629,342	8,790,513	127,526,760
Excess (deficiency) of revenues over (under) expenditures	19,826,760	530,470	(629,585)	19,727,645
Other financing sources (uses):				
Transfers in (out)	-	(37,069)	37,069	-
Total other financing sources (uses)	-	(37,069)	37,069	-
Net change in fund balances	19,826,760	493,401	(592,516)	19,727,645
Fund balances:				
June 30, 2017	20,982,018	3,589,072	3,569,316	28,140,406
June 30, 2018	\$ 40,808,778	\$ 4,082,473	\$ 2,976,800	\$ 47,868,051

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, 2018**

Net change in fund balances—total governmental funds	\$ 19,727,645
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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	\$ 995,353	
Depreciation expense	(2,852,658)	
Loss on disposal of asset	(39,506)	(1,896,811)

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.	2,663,729
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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	39,793
Amortization of discount on bonds	(14,055)
Amortization of loss on refunding	(12,396)

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	3,314	
Accreted interest	(279,942)	(276,628)

Change in net position of governmental activities	<u>\$ 20,231,277</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, 2018

	Student Activity Fund	Employee's Flex Spending Account	Total
Assets, cash	<u>\$ 689,973</u>	<u>\$ 94,238</u>	<u>\$ 784,211</u>
Liabilities			
Due to activity fund organizations	\$ 689,973	\$ -	\$ 689,973
Due to employee's flex spending account	-	94,238	94,238
Total Liabilities	<u>\$ 689,973</u>	<u>\$ 94,238</u>	<u>\$ 784,211</u>

See notes to basic financial statements.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

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.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

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.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

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

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 90 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 \$283,680 at June 30, 2018.

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

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, 2018, 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, 2018, 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.

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, 2018, the District had working cash stabilization fund balances of \$12,506,198 that have been classified as unassigned fund balances in the General Fund.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

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 2017 tax levy was passed by the Board of Education on December 4, 2017, 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 2018, 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 2016 and 2017 levies billed to taxpayers during fiscal year 2018. 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 2017 extension, estimated 2017 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	2017 Extension	Tax Rates		
		2017 Levy - Tax Rate	Maximum Allowed Per Referendum	Statutory Maximum
General Fund:				
Educational Account	\$ 89,000,306	2.9344	3.5000	3.5000
Operations and Maintenance Account	5,320,669	0.1754	0.3750	0.5500
Special Education Account	2,943,485	0.0971	0.4000	0.4000
Fire Prevention and Safety Account	100,000	0.0033	0.0500	0.1000
Transportation Fund	4,415,228	0.1456	0.2000	0.2000

Community Consolidated School District No. 65

Notes to Basic Financial Statements

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, 2018, the District had deposits with federally insured financial institutions of \$10,687,382 with bank balances totaling \$15,164,586.

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, 2018, 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, 2018, the District had the following investments:

Investment Type	Cost	Investment Maturities (in Years)
		Less Than 1
Illinois School District Liquid Asset Fund (ISDLAF)	\$ 30	\$ 30
Illinois Funds	11,814	11,814
Participating and Nonparticipating Certificates of Deposit	37,970,072	37,970,072
	<u>\$ 37,981,916</u>	<u>\$ 37,981,916</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 \$11,814 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 and Illinois Funds are rated AAA by Standard and Poor's.

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.

Community Consolidated School District No. 65**Notes to Basic Financial Statements****Note 3. Cash and Investments (Continued)**

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)	\$ 47,885,087
Statement of Fiduciary Net Position (FFS)	784,211
	<u>\$ 48,669,298</u>

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2018, are as follows:

	Balance July 1, 2017	Additions	Retirements	Balance June 30, 2018
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,966,736	\$ -	\$ -	\$ 2,966,736
Capital assets, being depreciated:				
Buildings and improvements	136,096,484	250,657	18,746	136,328,395
Equipment	11,262,331	744,696	36,781	11,970,246
Total capital assets, being depreciated	147,358,815	995,353	55,527	148,298,641
Less accumulated depreciation:				
Buildings and improvements	48,680,004	2,268,571	872	50,947,703
Equipment	8,161,424	584,087	15,149	8,730,362
Total accumulated depreciation	56,841,428	2,852,658	16,021	59,678,065
Total capital assets, being depreciated, net	90,517,387	(1,857,305)	39,506	88,620,576
Governmental activities				
Capital assets, net	\$ 93,484,123	\$ (1,857,305)	\$ 39,506	\$ 91,587,312

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	\$ 1,155,045
Special programs	375,311
Other instructional programs	75,550
Pupils	242,815
Instructional staff	110,365
General administration	94,135
School administration	133,969
Business	109,956
Operations and maintenance	232,587
Transportation	102,972
Central	181,910
Other support services	38,043
	<u>\$ 2,852,658</u>

Note 5. Long-Term Obligations

General long-term obligations as of June 30, 2018, and a summary of activity for the year then ended as well as obligations due within one year are as follows:

	Balance June 30, 2017	Additions	Retirements	Balance June 30, 2018	Due Within One Year
General Obligations Bonds:					
Series 2009	\$ 2,365,041	\$ -	\$ 1,813,729	\$ 551,312	\$ 551,312
Series 2009B	7,420,000	-	550,000	6,870,000	1,670,000
Series 2010A	2,695,000	-	300,000	2,395,000	995,000
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	2,441,097	279,942	-	2,721,039	-
Premium on bonds	603,601	-	39,793	563,808	-
Discount on bonds	(271,193)	-	(14,055)	(257,138)	-
Compensated absences	286,994	-	3,314	283,680	100,000
	<u>\$ 80,586,707</u>	<u>\$ 279,942</u>	<u>\$ 2,692,781</u>	<u>\$ 78,173,868</u>	<u>\$ 3,316,312</u>

Community Consolidated School District No. 65

Notes to Basic Financial Statements

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 2009

On February 14, 2009, the District issued \$9,997,414 of general obligation capital appreciation bonds with principal and interest due in various installments on December 1, beginning in 2012 through 2018.

Interest is at rates ranging from 2.25 percent - 3.60 percent. The final principal and interest payment is due December 1, 2018. At June 30, 2018, the bonds have accumulated \$162,684 of accreted interest.

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

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, 2018, the bonds have accumulated \$1,461,298 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, 2018, the bonds have accumulated \$752,645 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, 2018, the bonds have accumulated \$344,412 of accreted interest.

As of June 30, 2018, the future annual debt service requirements on the outstanding bonds are as follows:

Year Ending June 30,	General Obligation Bonds		Total
	Principal	Interest	
2019	\$ 3,216,312	\$ 2,477,358	\$ 5,693,670
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 - 2028	23,792,396	6,307,291	30,099,687
2029 - 2033	23,773,790	9,102,492	32,876,282
2034 - 2036	8,629,981	11,950,019	20,580,000
	<u>\$ 74,862,479</u>	<u>\$ 37,454,429</u>	<u>\$ 112,316,908</u>

The District's legal debt limitation of \$209,273,890 based on 6.90 percent of the 2017 equalized assessed valuation of \$3,032,954,923, less outstanding debt of \$74,862,479, results in a legal debt margin of \$134,411,411 as of June 30, 2018.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments

Teachers' Retirement System

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, Illinois 62794; or by calling (888) 877-0890, 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 III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2018, 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.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

Contributions (Continued)

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2018, State of Illinois contributions in the amount of \$46,104,668 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the employer.

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, 2018, were \$390,279.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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 to employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$839,125 were paid from federal and special trust funds that required employer contributions of \$84,752.

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 retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program that ended June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018 the employer paid \$0 to TRS for employer ERO contributions.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the employer paid \$9,013 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 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, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period.

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

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

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.

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.

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	309
Inactive Plan Members entitled to but not yet receiving benefits	610
Active Plan Members	480
	<hr/>
	1,399

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, 2017 and 2016, were 9.34 and 9.57 percent, respectively. For fiscal year 2018, the District contributed \$1,656,652 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.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement (Continued)

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, 2017. 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 employer 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, 2018.

Note 8. Commitments

As of June 30, 2018, the District is committed under construction contracts and purchase contracts of approximately \$20,000.

Note 9. Defeased Debt

In prior years, the District defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all debt service payments on the old bonds. Accordingly, the trust account's assets and liabilities for the defeased bonds are not included in the District's financial statements. As of June 30, 2018, \$280,000 of bonds outstanding are considered defeased.

Note 10. 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 (employer) 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.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 10. Post Employment Health Care Plans (Continued)

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, 2018, required contributions are as follows:

- Active members contribute 1.18 percent of covered payroll.
- Employers contribute 0.88 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, 2018, the employer paid \$84,429 to the THIS Fund, which was 100 percent of the required contribution.
- The State of Illinois makes contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members. The State contributed 1.18 percent of covered payroll. For the year ended June 30, 2018, State of Illinois contributions on behalf of the District's employees were \$113,212.
- 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.

OPEB Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources. The collective net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as June 30, 2016, and rolled forward to June 30, 2017. The employer's proportionate share of the net OPEB liability was based on the employer'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 net 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 employer's proportionate share of the collective net pension liability and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 10. Post Employment Health Care Plans (Continued)

District provided plan:

Plan Description

The District provides post-employment health care benefits (OPEB) for retired employees. The District Group Health Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the District. The Plan provides medical insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, employee contributions, and employer contributions are governed by the District Board and can only be amended by the District Board. The Plan is not accounted for as a trust fund and an irrevocable trust has not been established. The District does not issue a Plan financial report.

Funding Status, Policy, and Contributions

The contribution requirements of plan members and the District are established and may be amended by the District Board and are detailed in the "Plan Document." The required contribution is based on projected pay-as-you-go financing requirements. At June 30, 2018, the Plan was unfunded. The estimated amount of the unfunded accrued liability has not been determined.

Annual OPEB Cost and Net OPEB Obligation

Since the District's financial statements have been prepared using a modified cash basis of accounting as discussed in Note 1, only contributions made to the OPEB plan are recorded as expense in the accompanying financial statements.

The District has not engaged an actuary to determine the annual required contribution (ARC) to the OPEB plan. The ARC is an amount actuarially determined in accordance with the parameters of GASB Statement 45 that represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

Additionally, since the net OPEB obligation does not arise out of a cash transaction, it is not recorded in the accompanying financial statements. The amount of the net OPEB obligation has not been determined.

Note 11. 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.

Community Consolidated School District No. 65

Notes to Basic Financial Statements

Note 11. Budgetary Information (Continued)

Budget Over Expenditures

The following funds over expended their budget at June 30, 2018:

<u>Fund</u>	<u>Amount</u>
Debt Service	\$ (30,703)
Transportation	380,950
Capital projects	60,740

Note 12. 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, 2018, the District paid \$1,468,674 to the Joint Agreement. As of June 30, 2018, the District had a receivable due from the Joint Agreement in the amount of \$36,602. Financial Statements for the Joint Agreement can be obtained from the Business Office, 1500 McDaniel Avenue, Evanston, Illinois 60201.

Note 13. Interfund Transfers

Interfund transfers for the year ended June 30, 2018, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Nonmajor Governmental Funds	\$ 37,069	\$ -
Debt Service	-	37,069
	<u>\$ 37,069</u>	<u>\$ 37,069</u>

Note 14. 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. 83, *Certain Asset Retirement Obligations*, will be effective for the District beginning with its year ending June 30, 2019. This statement establishes criteria for determining the timing and pattern of recognition of a liability and corresponding deferred outflow of resource for asset retirement obligations.

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

Note 14. 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. 88, *Certain Disclosures Related to Debt Including Direct Borrowing Placements*, will be effective for the District beginning with its year ended June 30, 2020. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

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.

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.

Other Information

Community Consolidated School District No. 65

**Schedule of Employer 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
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,	2017	2016	2015
A. Total pension liability			
1. Service cost	\$ 1,875,140	\$ 1,828,991	\$ 1,815,538
2. Interest on the Total Pension Liability	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	(40,035)	997,989	(706,344)
5. Changes of assumptions	(2,516,745)	(91,127)	86,582
6. Benefit payments, including refunds of employee contributions	(3,849,750)	(3,805,069)	(3,741,236)
7. Net change in total pension liability	1,148,596	4,282,391	2,618,773
8. Total pension liability - beginning	76,720,458	72,438,067	69,819,294
9. Total pension liability - ending	<u>\$ 77,869,054</u>	<u>\$ 76,720,458</u>	<u>\$ 72,438,067</u>
B. Plan fiduciary net position			
1. Contributions - employer	\$ 1,672,072	\$ 1,627,768	\$ 1,597,478
2. Contributions - employee	826,640	814,822	774,762
3. Net investment income	12,406,220	4,519,920	339,306
4. Benefit payments, including refunds of employee contributions	(3,849,750)	(3,805,069)	(3,741,236)
5. Other (net transfer)	(1,951,498)	941,094	(1,402,659)
6. Net change in plan fiduciary net position	9,103,684	4,098,535	(2,432,349)
7. Plan fiduciary net position - beginning	70,211,804	66,113,269	68,545,618
8. Plan fiduciary net position - ending	<u>\$ 79,315,488</u>	<u>\$ 70,211,804</u>	<u>\$ 66,113,269</u>
C. Net pension liability (asset)	<u>\$ (1,446,434)</u>	<u>\$ 6,508,654</u>	<u>\$ 6,324,798</u>
D. Plan fiduciary net position as a percentage of total pension liability (asset)	101.86%	91.52%	91.27%
E. Covered valuation payroll	\$ 17,739,315	\$ 17,012,691	\$ 16,519,940
F. Net pension liability (asset) as a percentage of covered valuation payroll	-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 Employer Contributions
Teachers' Retirement System of the State of Illinois**

	2018	2017	2016
Contractually-required contribution	\$ 475,030	\$ 896,797	\$ 822,397
Contributions in relation to the contractually-required contribution	481,023	962,813	775,827
Contribution deficiency (excess)	<u>\$ (5,993)</u>	<u>\$ (66,016)</u>	<u>\$ 46,570</u>
Employer's covered payroll	\$ 67,289,456	\$ 64,079,569	\$ 63,528,725
Contributions as a percentage of covered-employee payroll	0.71%	1.50%	1.22%

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

	2017	2016	2015
Employer's proportion of the net pension liability	2.4496%	1.9459%	0.0219%
Employer's proportionate share of the net pension liability	\$ 18,714,610	\$ 15,360,105	\$ 14,339,002
State's proportionate share of the net pension liability associated the employer	468,470,966	509,939,352	396,388,510
Total	<u>\$ 487,185,576</u>	<u>\$ 525,299,457</u>	<u>\$ 410,727,512</u>
Employer's covered-employee payroll	\$ 64,079,569	\$ 63,528,725	\$ 61,015,492
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	29.2%	24.2%	23.5%
Plan fiduciary net position as a percentage of the total pension liability	101.9%	36.4%	41.5%

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/2017.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 Employer Contributions
Teachers' Health Insurance Security Fund**

For the fiscal year ending	2018
Statutorily-required contribution	\$ 1,386,163
Contributions in relation to the statutorily-required contribution	1,385,785
Contribution (excess) deficiency	<u>\$ (378)</u>
Employer's employee covered payroll	\$ 67,289,456
Contributions as a percentage of employee covered payroll	2.06%

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

For the fiscal year ending*	2018
Employer's proportion of the collective net OPEB liability	0.278548%
Employer's proportionate share of the collective net OPEB liability	\$ 72,281,938
The portion of the State's proportionate share amount of the collective net OPEB liability associated with the employer	94,924,187
Total	<u>\$ 167,206,125</u>
Employee covered payroll	\$ 67,289,456
Collective net OPEB liability as a percentage of the employee covered payroll	107.42%
Plan fiduciary net position as a percentage of the total pension liability	0.0%

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

Notes to Schedules

The information in both schedules will accumulate until a full 10-year trend is presented as required by GASB Statement No. 75.

Supplementary Information

Community Consolidated School District No. 65

Combining Balance Sheet - Modified Cash Basis
General Fund, by Accounts
June 30, 2018

	Educational Account	Tort Immunity Account	Operations and Maintenance Account	Special Education Account	Fire Prevention and Safety Account	Working Cash Account	Total
Assets							
Cash and investments	\$ 21,873,717	\$ 2,437,868	\$ 3,541,966	\$ 392,944	\$ 73,121	\$ 12,506,198	\$ 40,825,814
Due from other governments	47,704	-	-	-	-	-	47,704
	<u>\$ 21,921,421</u>	<u>\$ 2,437,868</u>	<u>\$ 3,541,966</u>	<u>\$ 392,944</u>	<u>\$ 73,121</u>	<u>\$ 12,506,198</u>	<u>\$ 40,873,518</u>
Liabilities and Fund Balances							
Liabilities							
Payroll deductions payable	\$ 64,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,740
Total liabilities	<u>64,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,740</u>
Fund Balance							
Restricted for							
Operations and maintenance	-	-	637,481	-	-	-	637,481
Tort immunity	-	2,437,868	-	-	-	-	2,437,868
Special education	-	-	-	392,944	-	-	392,944
Capital projects	-	-	-	-	73,121	-	73,121
Unassigned	21,856,681	-	2,904,485	-	-	12,506,198	37,267,364
Total fund balance	<u>21,856,681</u>	<u>2,437,868</u>	<u>3,541,966</u>	<u>392,944</u>	<u>73,121</u>	<u>12,506,198</u>	<u>40,808,778</u>
Total liabilities and fund balance	<u>\$ 21,921,421</u>	<u>\$ 2,437,868</u>	<u>\$ 3,541,966</u>	<u>\$ 392,944</u>	<u>\$ 73,121</u>	<u>\$ 12,506,198</u>	<u>\$ 40,873,518</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, 2018

	Educational Account	Tort Immunity Account	Operations and Maintenance Account	Special Education Account	Fire Prevention and Safety Account	Working Cash Account	Total
Revenues:							
Local sources	\$ 96,598,834	\$ 1,312,670	\$ 8,553,277	\$ 2,972,997	\$ 116,467	\$ 189,214	\$ 109,743,459
State sources	14,804,161	-	5,467	-	-	-	14,809,628
Federal sources	8,380,578	-	-	-	-	-	8,380,578
Total revenues	119,783,573	1,312,670	8,558,744	2,972,997	116,467	189,214	132,933,665
Expenditures:							
Instruction	64,021,002	-	-	-	-	-	64,021,002
Support services	32,787,031	880,257	6,960,871	-	64,000	-	40,692,159
Community services	5,309,462	-	11,088	-	-	-	5,320,550
Payments to other governments	242,138	-	-	2,831,056	-	-	3,073,194
Total expenditures	102,359,633	880,257	6,971,959	2,831,056	64,000	-	113,106,905
Change in fund balance	17,423,940	432,413	1,586,785	141,941	52,467	189,214	19,826,760
Fund balance:							
June 30, 2017	4,432,741	2,005,455	1,955,181	251,003	20,654	12,316,984	20,982,018
June 30, 2018	\$ 21,856,681	\$ 2,437,868	\$ 3,541,966	\$ 392,944	\$ 73,121	\$ 12,506,198	\$ 40,808,778

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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources	\$ 109,554,846	\$ 109,743,459	\$ 188,613
State sources	11,824,410	14,809,628	2,985,218
Federal sources	9,820,768	8,380,578	(1,440,190)
Total revenues	<u>131,200,024</u>	<u>132,933,665</u>	<u>1,733,641</u>
Expenditures:			
Instruction	65,067,365	64,021,002	1,046,363
Support services	42,994,597	40,692,159	2,302,438
Community services	5,636,463	5,320,550	315,913
Payments to other governments	2,863,196	3,073,194	(209,998)
Total expenditures	<u>116,561,621</u>	<u>113,106,905</u>	<u>3,454,716</u>
Change in fund balance	<u>\$ 14,638,403</u>	19,826,760	<u>\$ 5,188,357</u>
Fund balance:			
July 1, 2017		<u>20,982,018</u>	
June 30, 2018		<u>\$ 40,808,778</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 90,802,469	\$ 90,570,660	\$ (231,809)
Corporate property replacement taxes	1,077,246	1,185,356	108,110
Charges for services			
Tuition	162,458	89,157	(73,301)
Food service	571,233	633,965	62,732
Pupil activities	2,194,261	2,417,189	222,928
Other	1,640,831	1,420,449	(220,382)
Interest	109,663	282,058	172,395
State sources			
Unrestricted state aid	4,806,757	7,880,377	3,073,620
Restricted state aid	7,012,186	6,923,784	(88,402)
Federal sources			
Restricted federal aid	9,820,768	8,380,578	(1,440,190)
Total revenues	<u>118,197,872</u>	<u>119,783,573</u>	<u>1,585,701</u>
Expenditures:			
Salaries	80,992,924	79,492,300	1,500,624
Benefits	10,142,478	10,048,207	94,271
Purchased services	7,015,625	6,490,736	524,889
Supplies/materials	4,199,018	3,795,446	403,572
Capital outlay	1,023,800	938,161	85,639
Other objects	1,307,085	1,562,752	(255,667)
Termination benefits	65,336	32,031	33,305
Total expenditures	<u>104,746,266</u>	<u>102,359,633</u>	<u>2,386,633</u>
Change in fund balance	<u>\$ 13,451,606</u>	<u>17,423,940</u>	<u>\$ 3,972,334</u>
Fund balance:			
July 1, 2017		<u>4,432,741</u>	
June 30, 2018		<u>\$ 21,856,681</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 90,802,469	\$ 90,570,660	\$ (231,809)
Corporate property replacement taxes	1,077,246	1,185,356	108,110
Charges for services			
Tuition	162,458	89,157	(73,301)
Food service	571,233	633,965	62,732
Pupil activities	2,194,261	2,417,189	222,928
Other	1,640,831	1,420,449	(220,382)
Interest	109,663	282,058	172,395
State sources			
Unrestricted state aid	4,806,757	7,880,377	3,073,620
Restricted state aid	7,012,186	6,923,784	(88,402)
Federal sources			
Restricted federal aid	9,820,768	8,380,578	(1,440,190)
Total revenues	118,197,872	119,783,573	1,585,701
Expenditures:			
Instruction:			
Regular programs			
Salaries	40,839,094	39,608,428	1,230,666
Benefits	3,838,823	3,882,249	(43,426)
Purchased services	239,270	279,183	(39,913)
Supplies/materials	1,490,642	1,253,502	237,140
Capital outlay	50,300	17,630	32,670
Other objects	10,600	4,428	6,172
	46,468,729	45,045,420	1,423,309
Pre-K programs			
Salaries	541,554	682,978	(141,424)
Benefits	75,060	100,644	(25,584)
Purchased services	16,265	6,634	9,631
Supplies/materials	28,200	14,970	13,230
	661,079	805,226	(144,147)
Special Ed programs			
Salaries	9,509,664	9,633,629	(123,965)
Benefits	1,189,941	1,294,458	(104,517)
Purchased services	660,033	703,264	(43,231)
Supplies/materials	56,500	57,842	(1,342)
Capital outlay	20,000	-	20,000
Other objects	972,279	1,223,579	(251,300)
	12,408,417	12,912,772	(504,355)

(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, 2018**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Instruction (Continued):			
Special Ed programs pre-k			
Salaries	\$ 865,989	\$ 823,469	\$ 42,520
Benefits	107,933	115,719	(7,786)
Supplies/materials	7,031	23,620	(16,589)
	<u>980,953</u>	<u>962,808</u>	<u>18,145</u>
Educationally deprived/remedial programs			
Salaries	634,877	749,758	(114,881)
Benefits	110,170	19,619	90,551
Purchased services	283,745	84,708	199,037
Supplies/materials	341,224	420,391	(79,167)
	<u>1,370,016</u>	<u>1,274,476</u>	<u>95,540</u>
Interscholastic programs			
Salaries	140,000	145,780	(5,780)
Purchased services	20,350	10,105	10,245
Supplies/materials	25,000	23,325	1,675
	<u>185,350</u>	<u>179,210</u>	<u>6,140</u>
Summer school programs			
Salaries	361,039	281,824	79,215
Benefits	-	141	(141)
Purchased services	52,000	98,500	(46,500)
Supplies/materials	82,400	26,286	56,114
	<u>495,439</u>	<u>406,751</u>	<u>88,688</u>
Gifted programs			
Salaries	98,036	93,626	4,410
Benefits	12,029	10,913	1,116
Purchased services	2,000	14,235	(12,235)
	<u>112,065</u>	<u>118,774</u>	<u>(6,709)</u>
Bilingual programs			
Salaries	2,125,219	2,073,569	51,650
Benefits	207,098	214,807	(7,709)
Purchased services	7,000	-	7,000
Supplies/materials	46,000	27,189	18,811
	<u>2,385,317</u>	<u>2,315,565</u>	<u>69,752</u>
Total instruction	<u>65,067,365</u>	<u>64,021,002</u>	<u>1,046,363</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, 2018**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services:			
Social work services			
Salaries	\$ 2,500,873	\$ 2,567,746	\$ (66,873)
Benefits	242,992	265,721	(22,729)
Supplies/materials	4,300	8,442	(4,142)
	<u>2,748,165</u>	<u>2,841,909</u>	<u>(93,744)</u>
Health services			
Salaries	800,208	790,753	9,455
Benefits	148,641	125,391	23,250
Purchased services	38,100	47,049	(8,949)
Supplies/materials	30,625	18,962	11,663
Capital outlay	10,000	895	9,105
	<u>1,027,574</u>	<u>983,050</u>	<u>44,524</u>
Psychological services			
Salaries	1,210,941	1,198,173	12,768
Benefits	96,568	98,290	(1,722)
Purchased services	24,000	27,796	(3,796)
Supplies/materials	-	9,867	(9,867)
	<u>1,331,509</u>	<u>1,334,126</u>	<u>(2,617)</u>
Speech pathology and audiology services			
Salaries	1,633,044	1,540,506	92,538
Benefits	145,836	134,838	10,998
Purchased services	10,000	14,627	(4,627)
Supplies/materials	1,000	4,481	(3,481)
	<u>1,789,880</u>	<u>1,694,452</u>	<u>95,428</u>
Other support services - pupil			
Salaries	1,565,375	1,451,212	114,163
Benefits	92,939	85,708	7,231
Purchased services	91,150	14,658	76,492
Supplies/materials	140,000	-	140,000
	<u>1,889,464</u>	<u>1,551,578</u>	<u>337,886</u>
Improvement of instruction services			
Salaries	2,355,460	2,245,422	110,038
Benefits	200,494	210,395	(9,901)
Purchased services	484,640	363,477	121,163
Supplies/materials	65,242	54,899	10,343
Capital outlay	1,000	-	1,000
Other objects	75,460	42,432	33,028
	<u>3,182,296</u>	<u>2,916,625</u>	<u>265,671</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, 2018**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Educational media services			
Salaries	\$ 1,207,664	\$ 1,251,755	\$ (44,091)
Benefits	129,699	129,332	367
Purchased services	6,000	2,237	3,763
Supplies/materials	33,396	33,621	(225)
	<u>1,376,759</u>	<u>1,416,945</u>	<u>(40,186)</u>
Assessment and testing			
Salaries	84,255	91,307	(7,052)
Benefits	7,705	-	7,705
Purchased services	49,058	21,490	27,568
Supplies/materials	99,200	69,553	29,647
	<u>240,218</u>	<u>182,350</u>	<u>57,868</u>
General administration services			
Salaries	63,671	63,874	(203)
Benefits	21,443	21,258	185
Purchased services	69,550	59,909	9,641
Supplies/materials	7,000	5,744	1,256
Other objects	50,000	48,253	1,747
	<u>211,664</u>	<u>199,038</u>	<u>12,626</u>
Office of the superintendent services			
Salaries	365,793	370,712	(4,919)
Benefits	72,248	72,810	(562)
Purchased services	4,500	5,696	(1,196)
Supplies/materials	6,625	5,151	1,474
Capital outlay	1,000	-	1,000
	<u>450,166</u>	<u>454,369</u>	<u>(4,203)</u>
Special area administrative services			
Salaries	1,890,152	1,964,445	(74,293)
Benefits	184,747	229,142	(44,395)
Purchased services	228,300	279,222	(50,922)
Supplies/materials	7,500	8,948	(1,448)
	<u>2,310,699</u>	<u>2,481,757</u>	<u>(171,058)</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, 2018**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Office of the principal services			
Salaries	\$ 4,568,190	\$ 4,560,935	\$ 7,255
Benefits	558,977	490,177	68,800
Purchased services	83,600	49,740	33,860
Supplies/materials	-	28,043	(28,043)
	<u>5,210,767</u>	<u>5,128,895</u>	<u>81,872</u>
Direction of business support services			
Salaries	364,726	356,039	8,687
Benefits	51,304	52,536	(1,232)
Purchased services	21,000	19,617	1,383
Supplies/materials	2,000	1,702	298
Capital outlay	-	525	(525)
	<u>439,030</u>	<u>430,419</u>	<u>8,611</u>
Fiscal services			
Salaries	439,657	436,389	3,268
Benefits	76,994	77,542	(548)
Purchased services	13,565	5,917	7,648
Supplies/materials	2,000	2,481	(481)
Capital outlay	1,000	601	399
	<u>533,216</u>	<u>522,930</u>	<u>10,286</u>
Food services			
Salaries	856,184	791,773	64,411
Benefits	98,320	98,375	(55)
Purchased services	71,800	55,991	15,809
Supplies/materials	1,176,000	1,159,187	16,813
Capital outlay	25,000	28,472	(3,472)
	<u>2,227,304</u>	<u>2,133,798</u>	<u>93,506</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, 2018**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Research and evaluation services			
Salaries	\$ 605,923	\$ 606,717	\$ (794)
Benefits	86,726	57,510	29,216
Purchased services	7,500	6,044	1,456
Supplies/materials	2,250	2,002	248
	<u>702,399</u>	<u>672,273</u>	<u>30,126</u>
Information services			
Salaries	103,710	107,770	(4,060)
Benefits	9,531	22,257	(12,726)
Purchased services	47,500	36,001	11,499
Supplies/materials	2,300	1,802	498
	<u>163,041</u>	<u>167,830</u>	<u>(4,789)</u>
Staff services			
Salaries	549,252	536,008	13,244
Benefits	156,526	150,433	6,093
Purchased services	138,000	130,248	7,752
Supplies/materials	11,000	8,924	2,076
Capital outlay	500	525	(25)
	<u>855,278</u>	<u>826,138</u>	<u>29,140</u>
Data processing services			
Salaries	894,363	888,867	5,496
Benefits	156,296	155,475	821
Purchased services	2,836,500	2,917,324	(80,824)
Supplies/materials	427,500	401,859	25,641
Capital outlay	915,000	869,825	45,175
	<u>5,229,659</u>	<u>5,233,350</u>	<u>(3,691)</u>
Other support services			
Salaries	25,000	11,422	13,578
Benefits	1,497,868	1,377,587	120,281
Purchased services	337,000	194,382	142,618
Supplies/materials	400	365	35
Other objects	-	(588)	588
Termination benefits	65,336	32,031	33,305
	<u>1,925,604</u>	<u>1,615,199</u>	<u>310,405</u>
Total support services	<u>33,844,692</u>	<u>32,787,031</u>	<u>1,057,661</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, 2018**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Community services:			
Salaries	\$ 3,793,011	\$ 3,567,414	\$ 225,597
Benefits	565,570	554,880	10,690
Purchased services	1,173,199	1,042,682	130,517
Supplies/materials	103,683	122,288	(18,605)
Other objects	1,000	2,510	(1,510)
Capital outlay	-	19,688	(19,688)
Total community services	<u>5,636,463</u>	<u>5,309,462</u>	<u>327,001</u>
Payments to other governments:			
Other objects	197,746	242,138	(44,392)
Total payments to other governments	<u>197,746</u>	<u>242,138</u>	<u>(44,392)</u>
Total expenditures	<u>104,746,266</u>	<u>102,359,633</u>	<u>2,386,633</u>
Change in fund balance	<u>\$ 13,451,606</u>	<u>17,423,940</u>	<u>\$ 3,972,334</u>
Fund balance:			
July 1, 2017		<u>4,432,741</u>	
June 30, 2018		<u>\$ 21,856,681</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 1,065,524	\$ 1,060,659	\$ (4,865)
Corporate property replacement taxes	202,507	222,726	20,219
Interest	11,397	29,285	17,888
Total revenues	<u>1,279,428</u>	<u>1,312,670</u>	<u>33,242</u>
Expenditures			
Support services:			
General administration			
Purchased services	1,039,425	880,257	159,168
Total expenditures	<u>1,039,425</u>	<u>880,257</u>	<u>159,168</u>
Change in fund balance	<u>\$ 240,003</u>	<u>432,413</u>	<u>\$ 192,410</u>
Fund balance:			
July 1, 2017		<u>2,005,455</u>	
June 30, 2018		<u>\$ 2,437,868</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 8,094,063	\$ 8,022,304	\$ (71,759)
Corporate property replacement taxes	341,972	375,614	33,642
Charges for services	102,951	98,928	(4,023)
Interest	21,962	56,431	34,469
State sources			
Restricted state aid	5,467	5,467	-
Federal sources			
Restricted federal aid	-	-	-
Total revenues	<u>8,566,415</u>	<u>8,558,744</u>	<u>(7,671)</u>
Expenditures:			
Support services:			
Business, operation and maintenance of plant services			
Salaries	3,418,153	3,296,645	121,508
Benefits	353,527	411,112	(57,585)
Purchased services	1,580,408	1,652,212	(71,804)
Supplies/materials	1,504,547	1,449,583	54,964
Capital outlay	1,033,000	60,460	972,540
Other objects	160,845	90,859	69,986
Community Services:			
Capital outlay	-	11,088	(11,088)
Total expenditures	<u>8,050,480</u>	<u>6,971,959</u>	<u>1,078,521</u>
Change in fund balance	<u>\$ 515,935</u>	<u>1,586,785</u>	<u>\$ 1,070,850</u>
Fund balance:			
July 1, 2017		<u>1,955,181</u>	
June 30, 2018		<u>\$ 3,541,966</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, 2018

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 2,960,926	\$ 2,962,006	\$ 1,080
Interest	4,277	10,991	6,714
Total revenues	<u>2,965,203</u>	<u>2,972,997</u>	<u>7,794</u>
Expenditures:			
Payments to other governments:			
Other objects	<u>2,665,450</u>	<u>2,831,056</u>	<u>(165,606)</u>
Change in fund balance	<u>\$ 299,753</u>	<u>141,941</u>	<u>\$ (157,812)</u>
Fund balance:			
July 1, 2017		<u>251,003</u>	
June 30, 2018		<u>\$ 392,944</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 114,888	\$ 109,842	\$ (5,046)
Interest	2,580	6,625	4,045
Total revenues	<u>117,468</u>	<u>116,467</u>	<u>(1,001)</u>
Expenditures:			
Support services:			
Business, facility acquisition and construction services			
Capital outlay	60,000	64,000	(4,000)
Total expenditures	<u>60,000</u>	<u>64,000</u>	<u>(4,000)</u>
Change in fund balance	<u>\$ 57,468</u>	<u>52,467</u>	<u>\$ 5,001</u>
Fund balance:			
July 1, 2017		<u>20,654</u>	
June 30, 2018		<u>\$ 73,121</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Interest	\$ 73,638	\$ 189,214	\$ 115,576
Change in fund balance	<u>\$ 73,638</u>	189,214	<u>\$ 115,576</u>
Fund balance:			
July 1, 2017		<u>12,316,984</u>	
June 30, 2018		<u>\$ 12,506,198</u>	

Community Consolidated School District No. 65

Combining Balance Sheet - Modified Cash Basis - by Fund Type
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Municipal Retirement/ Social Security Fund	Transportation Fund	Capital Projects Fund	
Assets				
Cash and investments	\$ 665,198	\$ 1,260,854	\$ 1,050,748	\$ 2,976,800
Fund Balances				
Restricted for				
Retirement benefits	\$ 665,198	\$ -	\$ -	\$ 665,198
Transportation	-	1,260,854	-	1,260,854
Capital projects	-	-	1,050,748	1,050,748
	665,198	1,260,854	1,050,748	2,976,800
Total fund balances	\$ 665,198	\$ 1,260,854	\$ 1,050,748	\$ 2,976,800

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, 2018

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Municipal Retirement/ Social Security Fund	Transportation Fund	Capital Projects Fund	
Revenues:				
Local sources	\$ 3,065,736	\$ 3,244,954	\$ 5,185	\$ 6,315,875
State sources	-	1,562,239	-	1,562,239
Federal sources	282,814	-	-	282,814
Total revenues	3,348,550	4,807,193	5,185	8,160,928
Expenditures:				
Instruction	1,261,913	-	-	1,261,913
Support services	2,039,038	4,270,987	608,105	6,918,130
Community services	545,000	-	-	545,000
Payments to other governments	65,470	-	-	65,470
Total expenditures	3,911,421	4,270,987	608,105	8,790,513
Excess (deficiency) of revenues over (under) expenditures	(562,871)	536,206	(602,920)	(629,585)
Other financing sources				
Transfers in	37,069	-	-	37,069
Change in fund balances	(525,802)	536,206	(602,920)	(592,516)
Fund balances:				
July 1, 2017	1,191,000	724,648	1,653,668	3,569,316
June 30, 2018	\$ 665,198	\$ 1,260,854	\$ 1,050,748	\$ 2,976,800

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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 2,918,926	\$ 2,876,463	\$ (42,463)
Corporate property replacement taxes	96,310	103,813	7,503
Interest	33,259	85,460	52,201
Federal sources			
Restricted federal aid	275,207	282,814	7,607
Total revenues	3,323,702	3,348,550	24,848
Expenditures:			
Instruction, employee benefits:			
Regular programs	605,229	611,016	(5,787)
Special programs	666,230	546,834	119,396
Other instructional programs	115,211	104,063	11,148
Support services, employee benefits:			
Pupils	428,085	423,486	4,599
Instructional staff	69,852	70,572	(720)
General administration	155,738	151,963	3,775
School administration	184,895	183,123	1,772
Business	924,769	874,210	50,559
Central	337,947	325,912	12,035
Other support services	11,442	9,772	1,670
Community services, employee benefits	530,478	545,000	(14,522)
Payments to other governments	-	65,470	(65,470)
Total expenditures	4,029,876	3,911,421	118,455
Excess (deficiency) of revenues over (under) expenditures	(706,174)	(562,871)	143,303
Other financing sources			
Transfers in	37,069	37,069	-
Change in fund balance	\$ (669,105)	(525,802)	\$ 143,303
Fund balance:			
July 1, 2017		1,191,000	
June 30, 2018		\$ 665,198	

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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 5,316,845	\$ 6,069,400	\$ 752,555
Interest	37,069	90,412	53,343
Total revenues	5,353,914	6,159,812	805,898
Expenditures:			
Debt service:			
Principal	2,663,729	2,663,729	-
Interest and charges	2,996,316	2,965,613	30,703
Total expenditures	5,660,045	5,629,342	30,703
Excess (deficiency) of revenues over (under) expenditures	(306,131)	530,470	836,601
Other financing uses:			
Transfers out	(32,630)	(37,069)	(4,439)
Change in fund balance	\$ (338,761)	493,401	\$ 832,162
Fund balance:			
July 1, 2017		3,589,072	
June 30, 2018		<u>\$ 4,082,473</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 5,316,845	\$ 6,069,400	\$ 752,555
Interest	37,069	90,412	53,343
Total revenues	<u>5,353,914</u>	<u>6,159,812</u>	<u>805,898</u>
Expenditures:			
Debt service:			
Principal	2,663,729	2,663,729	-
Interest and charges	2,996,316	2,965,613	30,703
Total expenditures	<u>5,660,045</u>	<u>5,629,342</u>	<u>30,703</u>
Excess (deficiency) of revenues over (under) expenditures	(306,131)	530,470	836,601
Other financing uses:			
Transfers out	(32,630)	(37,069)	(4,439)
Change in fund balance	<u>\$ (338,761)</u>	<u>493,401</u>	<u>\$ 832,162</u>
Fund balance:			
July 1, 2017		<u>3,589,072</u>	
June 30, 2018		<u>\$ 4,082,473</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, 2018**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Interest	\$ 2,837	\$ 5,185	\$ 2,348
State sources			
Infrastructure grant	-	-	-
Total revenues	<u>2,837</u>	<u>5,185</u>	<u>2,348</u>
Expenditures:			
Support services:			
Business, facility acquisition and construction services			
Salaries	124,333	127,552	(3,219)
Employee Benefits	7,056	6,997	59
Purchased services	242,776	284,117	(41,341)
Supplies/materials	128,200	81,747	46,453
Capital outlay	45,000	107,692	(62,692)
Other objects	-	-	-
Total support services	<u>547,365</u>	<u>608,105</u>	<u>(60,740)</u>
Total expenditures	<u>547,365</u>	<u>608,105</u>	<u>(60,740)</u>
Deficiency of revenues under expenditures	<u>(544,528)</u>	<u>(602,920)</u>	<u>58,392</u>
Change in fund balance	<u>\$ (544,528)</u>	<u>(602,920)</u>	<u>\$ 58,392</u>
Fund balance:			
July 1, 2017		<u>1,653,668</u>	
June 30, 2018		<u>\$ 1,050,748</u>	

Community Consolidated School District No. 65

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections

	Tax Year		
	2017	2016	2015
Assessed valuations	<u>\$ 3,032,954,923</u>	<u>\$ 2,960,449,026</u>	<u>\$ 2,435,187,621</u>
Tax rates:			
General Fund:			
Educational Account	2.9344	2.8106	2.9759
Tort Immunity Account	0.0003	0.0375	0.0411
Special Education Account	0.0971	0.1013	0.0004
Operations and Maintenance Account	0.1754	0.3113	0.2875
Fire Prevention and Safety Account	0.0033	0.0030	0.0052
Transportation Fund	0.1456	0.0968	0.1232
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	0.0824	0.0240	0.0390
Social Security	0.0349	0.0915	0.0986
Debt Service Fund	0.1988	0.1998	0.2382
Total	<u>3.6723</u>	<u>3.6759</u>	<u>3.8089</u>
Extended tax rate	<u>3.672</u>	<u>3.676</u>	<u>3.809</u>
Tax extensions:			
General fund:			
Educational Account	\$ 89,000,306	\$ 83,207,567	\$ 72,469,032
Tort Immunity Account	10,000	1,111,612	1,000,000
Special Education Account	2,943,485	3,000,000	9,258
Operations and Maintenance Account	5,320,669	9,215,297	7,000,000
Fire Prevention and Safety Account	100,000	87,500	126,000
Transportation Fund	4,415,228	2,867,000	3,000,000
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	2,500,000	710,000	950,000
Social Security	1,057,692	2,708,201	2,400,000
Debt Service Fund	6,030,849	5,914,876	5,800,782
Totals	<u>\$ 111,378,229</u>	<u>\$ 108,822,053</u>	<u>\$ 92,755,072</u>
Tax collections:			
Through June 30, 2017	\$ 57,112,720	\$ 49,072,017	\$ 49,347,431
Fiscal year 2018 collections	57,112,720	58,833,043	42,667,190
Total	<u>\$ 57,112,720</u>	<u>\$ 107,905,060</u>	<u>\$ 92,014,621</u>
	<u>51.28%</u>	<u>99.16%</u>	<u>99.20%</u>

Community Consolidated School District No. 65

**Schedule of Debt Service Requirements
June 30, 2018**

	Year Ending June 30,	Principal	Interest	Total
Total general obligation bonds	2019	\$ 3,216,312	\$ 2,477,358	\$ 5,693,670
	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	1,034,837	6,059,837
	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
		74,862,479	37,454,429	112,316,908
Accumulated Accreted Interest		2,721,039	(2,721,039)	-
		<u>\$ 77,583,518</u>	<u>\$ 34,733,390</u>	<u>\$ 112,316,908</u>

**General Obligation Bonds
Series 2009**

Dated February 14, 2009

Accumulated Accreted Interest

2019	\$ 551,312	\$ 228,688	\$ 780,000
	551,312	228,688	780,000
	162,684	(162,684)	-
	<u>\$ 713,996</u>	<u>\$ 66,004</u>	<u>\$ 780,000</u>

(Continued)

Community Consolidated School District No. 65

Schedule of Debt Service Requirements (Continued)
June 30, 2018

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2009B	2019	\$ 1,670,000	\$ 261,270	\$ 1,931,270
Dated December 14, 2009	2020	2,600,000	170,300	2,770,300
	2021	2,600,000	57,200	2,657,200
		<u>\$ 6,870,000</u>	<u>\$ 488,770</u>	<u>\$ 7,358,770</u>
 General Obligation Bonds				
Series 2010A	2019	\$ 995,000	\$ 56,925	\$ 1,051,925
Dated September 27, 2010	2020	1,400,000	21,000	1,421,000
		<u>\$ 2,395,000</u>	<u>\$ 77,925</u>	<u>\$ 2,472,925</u>
 General Obligation Bonds				
Series 2010B	2019	\$ -	\$ 557,800	\$ 557,800
Dated November 4, 2010	2020	-	557,800	557,800
	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>\$ 4,843,600</u>	<u>\$ 16,643,600</u>

(Continued)

Community Consolidated School District No. 65

Schedule of Debt Service Requirements (Continued)
June 30, 2018

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2010C	2019	\$ -	\$ 39,500	\$ 39,500
Dated November 4, 2010	2020	-	39,500	39,500
	2021	-	39,500	39,500
	2022	1,000,000	19,750	1,019,750
		<u>\$ 1,000,000</u>	<u>\$ 138,250</u>	<u>\$ 1,138,250</u>

General Obligation Bonds				
Series 2011A	2019	\$ -	\$ 525,700	\$ 525,700
Dated June 20, 2011	2020	-	525,700	525,700
	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>\$ 4,335,401</u>	<u>\$ 16,335,401</u>

General Obligation Bonds				
Series 2012	2019	\$ -	\$ 248,500	\$ 248,500
Dated June 4, 2012	2020	-	248,500	248,500
	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>\$ 2,244,000</u>	<u>\$ 11,944,000</u>

(Continued)

Community Consolidated School District No. 65

Schedule of Debt Service Requirements (Continued)
June 30, 2018

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2013	2019	\$ -	\$ 558,975	\$ 558,975
Dated May 7, 2013	2020	-	558,975	558,975
	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>\$ 4,978,963</u>	<u>\$ 19,978,963</u>
General Obligation Bonds				
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		1,461,298	(1,461,298)	-
		<u>\$ 8,360,206</u>	<u>\$ 7,824,794</u>	<u>\$ 16,185,000</u>
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
		<u>4,998,462</u>	<u>6,371,538</u>	<u>11,370,000</u>
Accumulated Accreted Interest		752,645	(752,645)	-
		<u>\$ 5,751,107</u>	<u>\$ 5,618,893</u>	<u>\$ 11,370,000</u>
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
		<u>3,648,797</u>	<u>4,461,203</u>	<u>8,110,000</u>
Accumulated Accreted Interest		344,412	(344,412)	-
		<u>\$ 3,993,209</u>	<u>\$ 4,116,791</u>	<u>\$ 8,110,000</u>

EVANSTON / SKOKIE COMMUNITY CONSOLIDATED SCHOOL DISTRICT 65

BOARD OF EDUCATION POLICY MANUAL

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Operational Services

Fiscal and Business Management

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

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

Budget Planning

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

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

Preliminary Adoption Procedures

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

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

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

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

Final Adoption Procedures

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

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

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

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

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

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

Budget Amendments

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

Implementation

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

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

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

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

ADOPTED: December 17, 2007

Operational Services

Identity Protection

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

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

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

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

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

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

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

ADOPTED: May 2, 2011

AMENDED: May 20, 2013

Operational Services**Fund Balance**

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

ADOPTED: June 2, 2014

Operational Services

Revenue and Investments

Revenue

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

Investments

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

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

Investment Objectives

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

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

Authorized Investments

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

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

Selection of Depositories, Investment Managers, Dealers, and Brokers

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

Collateral Requirements

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

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

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

Ethics and Conflicts of Interest

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

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

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

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

ADOPTED: May 17, 2010

Operational Services

Incurring Debt

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

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

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

ADOPTED: October 20, 2014

Operational Services

Insufficient Fund Checks and Debt Recovery

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

Delinquent Debt Recovery

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

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

ADOPTED: January 20, 2015

AMENDED: October 19, 2015

Operational Services

Payment Procedures

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

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

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

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

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

ADOPTED: December 13, 2010

AMENDED: October 19, 2015

Operational Services

Use of Credit and Procurement Cards

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

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

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

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

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

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

ADOPTED: October 20, 2014

Operational Services

Credit Cards

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

ADOPTED: June 18, 2007

Operational Services

Purchases and Contracts

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

Standards for Purchasing and Contracting

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

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

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

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

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

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

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

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

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

ADOPTED: October 20, 2014

Operational Services**Dealing with Local Firms, Minority and Women Suppliers**

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

ADOPTED: June 18, 2007

Operational Services

Resource Conservation

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

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

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

Energy Management Conservation Policy

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

Anti-idling Policy

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

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

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

ADOPTED: August 12, 2008

Operational Services

Accounting and Audits

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

Annual Audit

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

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

Inventories

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

Disposition of District Property

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

Taxable Fringe Benefits

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

Controls for Revolving Funds and Petty Cash

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

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

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

Control Requirements for Checks

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

Internal Controls

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

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

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

ADOPTED: June 18, 2007

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

Operational Services

Activity Funds

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

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

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

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

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

ADOPTED: October 20, 2014

Operational Services

Insurance Management

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

The insurance program shall include:

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

Also, please also refer to the following Agreements:

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

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

ADOPTED: November 19, 2012

Operational Services

Transportation

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

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

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

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

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

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

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

Pre-Trip and Post-Trip Vehicle Inspection

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

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

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

ADOPTED: May 17, 2010

AMENDED March 26, 2012; January 20, 2015

Operational Services

Transportation of Magnet School Students

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

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

ADOPTED: June 18, 2007

AMENDED: May 19, 2014

Operational Services

Food Services

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

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

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

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

ADOPTED: June 18, 2012

Operational Services

Free and Reduced-Price Food Services

Notice

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

Eligibility Criteria and Selection of Children

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

Notification

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

Nondiscrimination Assurance

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

Appeal

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

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

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

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

ADOPTED: May 17, 2010

Operational Services

Waiver of Student Fees

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

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

Notification

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

Eligibility Criteria

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

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

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

Verification

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

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

Determination and Appeal

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

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

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

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

ADOPTED: June 18, 2007

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

Operational Services

Facility Management and Building Programs

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

Standards for Managing Buildings and Grounds

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

Art Conservation, Restoration, and Preservation

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

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

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

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

Standards for Green Cleaning

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

Standards for Facility Construction and Building Programs

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

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

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

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

Naming Buildings and Facilities

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

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

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

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

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

ADOPTED: June 17, 2008

AMENDED: February 16, 2010; February 22, 2011

Operational Services

Environmental Quality of Buildings and Grounds

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

Bloodborne Pathogen Exposure Control Plan

"Universal precautions" will be observed at all District facilities in order to prevent contact with blood or other potentially infectious materials. Universal precautions is an approach to infection control which requires that all human blood and certain other human body fluids be treated as if known to be infectious for HIV, HBV, and other bloodborne pathogens, regardless of the perceived status of the source individual.

LEGAL REF.: 29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as
 adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.300(c).
 29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard
 Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances
 Disclosure to Employees Act.
 20 ILCS 3130/, Green Buildings Act.
 105 ILCS 5/10-20.17a; 5/10-20.48; 135/; and 140/, Green Cleaning School Act.
 225 ILCS 235/, Structural Pest Control Act.
 415 ILCS 65/, Lawn Care Products Application and Notice Act.
 820 ILCS 255/, Toxic Substances Disclosure to Employees Act. (*inoperative*)
 23 Ill.Admin.Code §1.330, Toxic Materials Training.

CROSS REF.: 4:150 (Facility Management and Building Programs), 4:170 (Safety)

ADOPTED: October 20, 2014

Operational Services

Safety

Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act, 105 ILCS 128/:

1. Three school evacuation drills
2. One bus evacuation drill
3. One severe weather and shelter-in-place drill
4. One law enforcement drill

Automated External Defibrillator (AED)

The Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act. The plan shall provide for an automated external defibrillator (AED) to be available according to State law requirements. This policy does not create an obligation to use an AED nor is it intended to create any expectation that an AED will be present or a trained person will be present and/or able to use an AED.

Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the Illinois Department of Public Health. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

Electronic Surveillance

Electronic visual and audio surveillance recordings may be used in school district buildings to monitor conduct and to promote and maintain a safe environment for students and other building occupants. The content of electronic recordings is confidential and is subject to District policies and procedures and only those people with a legitimate educational or administrative purpose may view the recordings. Surveillance cameras will not be located in Pre-K-8 and Park School classrooms, clothes changing locker rooms, restrooms, or employee break rooms. No expectation of privacy exists in the areas of electronic surveillance recordings.

Appropriate District personnel in connection with investigation of suspected criminal conducts, security violations, or incidents may review data from the electronic surveillance equipment. Access to data from the electronic surveillance will be limited to appropriate administrative personnel and law enforcement agencies.

Generally, the contents of the electronic surveillance recordings are not student records; such recordings are exempt from the Eavesdropping Act. Only those people with a legitimate educational or administrative purpose may view and/or listen to the electronic surveillance video and/or audio recordings. If the content of an electronic recording becomes the subject of a student disciplinary hearing, it will be treated like other evidence in the proceeding.

Appropriate disciplinary action may be taken for misconduct that is captured via an electronic surveillance recording up to and including suspension and expulsion.

Violations of local, state, or federal law may subject violators to prosecution by appropriate law enforcement authorities. The District reserves the right to provide copies of electronic surveillance recordings to law enforcement agencies as deemed appropriate by the Superintendent or designee.

Students are prohibited from tampering with electronic surveillance recording devices. Students who violate this policy shall be disciplined in accordance with the Board's discipline policy and shall reimburse the School District for any necessary repairs or replacement.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the Illinois State Board of Education.
2. Any student who is a victim of a violent criminal offense, as defined by 725 ILCS 120/3, that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

Annual Review

The Board or its designee will annually review each school building's safety and security plans, protocols, and procedures, as well as each building's compliance with the school safety drill plan.

LEGAL REF.: 105 ILCS 5/10-20.2, 5/10-20.56, 5/18-12, 5/18-12.5, and 128/210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications), 4:180 (Pandemic Preparedness), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: December 13, 2010

AMENDED: June 20, 2011; March 26, 2012; November 19, 2012; May 20, 2013; October 20, 2014; January 25, 2016

Operational Services

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

Persons Prohibited on School Property without Prior Permission

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender meets either of the following two exceptions:

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the Board of Education, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent or designee shall supervise a child sex offender whenever the offender is in a child's vicinity. If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school.

Criminal Background Check and/or Screen

The Superintendent or designee shall perform the criminal background check and/or screen required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. He or she shall take appropriate action based on the result of any criminal background check and/or screen.

Notification to Parents/Guardians

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.: 20 ILCS 2635/, Uniform Conviction Information Act.
720 ILCS 5/11-9.3.
730 ILCS 152/, Sex Offender Community Notification Law.
730 ILCS 154/75-105, Murderer and Violent Offender Against Youth Community
Notification Law.

CROSS REF.: 5:30 (Hiring Process and Criteria), 6:250 (Community Resource Persons and
Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations
with Other Organizations and Agencies)

ADOPTED: October 20, 2014

Operational Services

Pandemic Preparedness

The Board of Education recognizes that the District will play an essential role along with the local health department and emergency management agencies in protecting the public's health and safety if an influenza pandemic occurs. A pandemic influenza is a worldwide outbreak of a virus for which there is little or no natural immunity and no vaccine; it spreads quickly to people who have not been previously exposed to the new virus.

To prepare the School District community for a pandemic, the Superintendent or designee shall: (1) learn and understand the roles that the federal, State, and local government would play in an epidemic; (2) form a pandemic planning team consisting of appropriate District personnel and community members to identify priorities and oversee the development and implementation of a comprehensive pandemic influenza school action plan; and (3) build awareness of the final plan among staff, students, and community.

Emergency School Closing

In the case of a pandemic, any decision for an emergency school closing will be made by the Superintendent in consultation with and, if necessary, at the direction of the District's local health department, emergency management agencies, and the appropriate Intermediate Service Center.

LEGAL REF.: 105 ILCS 5/10-16.7 and 5/10-20.5.
Ill. Dept. of Public Health Act (Part 1), 20 ILCS 2305/2(b).
Ill. Emergency Management Agency Act, 20 ILCS 3305.
Ill. Educational Labor Relations Act, 115 ILCS 5/.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:170 (Safety), 7:90 (Release During School Hours), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: December 17, 2007

AMENDED: February 22, 2011; June 18, 2012

Glossary

Accrual Basis of Accounting - Records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances *occur*, regardless of the timing of related cash flows. A major difference between accrual accounting and modified accrual accounting is the timing of recognition of revenues, expenses, gains, and losses.

Appropriated Fund Balance – Unexpended revenue from prior years, which is carried forward to balance the budget in the current budget year.

Appropriation – A specific amount of money authorized by a tax-levying body for expenses and obligations that occur within a specific time frame.

Assets - What the District owns.

Average Daily Attendance (ADA) – Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the schools' program, or personally supervised by a member of the staff. The total number of days of attendance for all students divided by the total number of days in a given period gives the average daily attendance. The three best days are used as an average in Illinois.

Balanced Budget – A budget with total expenditures not exceeding total revenues and monies available in the fund balance and within an individual fund is considered balanced.

Budget – A financial operating plan for a given period of time consisting of proposed expenses and the expected funding.

Budget Calendar – The schedule of key dates used in the preparation and adoption of the annual budget.

Budget Year – The fiscal year for which a budget is proposed and a budget resolution is adopted (July 1 to June 30).

Capital Outlay – Fixed assets which have a value of more than \$500 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Cash Basis of Accounting – Provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash.

Categorical Grants – Grants received from another governmental unit to be used or expended on specific programs for activities.

Current Expense – Those expenditures of a recurring nature covering services, supplies, equipment, and payments to individuals or other agencies.

Employee (or Fringe) Benefits – Non-salary compensation provided to employees as part of their employment. Examples: hospitalization, dental and life insurance, Social Security (FICA), Illinois Municipal Retirement Fund, Teachers Retirement System and retirement system participation.

Evidence Based Funding (EBF) – New state formula for funding public education, in which funds follow individual students and his or her needs. Replaced General State Aid in 2017.

Every Student Succeeds Act (ESSA) – Site based budgeting methodology, in which spending follows students.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year – The twelve-month period of time to which the annual budget applies. By law, all Illinois school systems must observe a fiscal year that begins on July 1 and ends on June 30.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund – An independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds Type – Most of the Board's basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. The district has several governmental funds: Education Fund, Operations and Maintenance Fund, Special Education Fund, Working Cash Fund, IMRF Fund, Life Safety Fund, Tort Fund, Transportation Fund, Capital Projects Fund and the Debt Service Fund.

Grant – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

IDEA - Individuals with Disabilities Education Act.

Instructional Supplies – Materials used to help students learn such as workbooks, pencils, art supplies and paper.

Liabilities – Obligations for which repayment is expected to occur.

Local Funding – Funding from the following sources: county appropriation, supplemental tax, revenues from state funding, fund balance appropriated and other miscellaneous revenue sources which are neither state nor federal.

Modified Accrual Basis of Accounting – Recognizes an economic transaction or event as revenues in the operating statement when the revenues are both *measurable and available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Net Position – The amount that remains after liabilities have been paid off or are otherwise satisfied.

Object Codes – The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

01000 -Salaries
02000 - Employee Benefits
03000 - Purchased Services
04000 - Supplies and Materials
05000 - Capital Outlay
06000 - Other Objects/Tuition
07000 - Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures.

Operating Expenses – The cost for personnel, materials, purchased services and equipment required for a department to function.

Per Pupil Allotment – An allocation based on a per student basis as determined by the board of education. All dollar amounts are based on the current year tenth-day enrollment figures.

Per pupil Expenditure – The total amount of funds expended divided by the number of students affected.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue -Sources of income financing the operations of government.

Source of Revenue – Revenues are classified according to their source or point of origin.

State Formula –The calculations used by the state to fund various allotments to the local education agency.

Supplies and Materials – Expendable materials and operating supplies necessary to conduct departmental operations.

Title I – A federally funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher-level skills that all children are expected to master.

Undesignated Fund Balance – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

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EVANSTON/SKOKIE
SCHOOL DISTRICT 65

Every Child, Every Day, Whatever It Takes