EVANSTON/SKOKIE
SCHOOL DISTRICT 65

FINAL BUDGET

FISCAL YEAR 2018-2019

Every Child, Every Day, Whatever it Takes.

EVANSTON SKOKIE SCHOOL DISTRICT 65

COOK COUNTY

1500 McDaniel Ave

Evanston, IL 60201

Fiscal Year 2019 Final Budget

BOARD OF EDUCATION

Sunith Kartha	President	4/2021
Anya Tanyavutti	Vice President	4/2019
Candance Chow	Member	4/2021
Lindsay Cohen	Member	4/2021
Joseph Hailpern	Member	4/2021
Sergio Hernandez	Member	4/2019
Rebeca Mendoza	Member	4/2019

DISTRICT ADMINISTRATION

Paul Goren	Superintendent
Andalib Khelghati	Assistant Superintendent of Schools
Stacy Beardsley	Assistant Superintendent of Curriculum and Instruction
Joyce Bartz	Assistant Superintendent of Special Services
Raphael Obafemi	Chief Financial and Operations Officer
Beatrice Davis	Assistant Superintendent of Human Resources
Peter Godard	Chief Officer of Accountability, Equity and Organizational Development
LaTarsha Green	Executive Director of Black Student Success
TBA	Chief Strategy Officer

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Superintendent's Message

Dear Staff, Families, and Community Members:

On August 27, District 65 welcomed our students, families and staff to the 2018-19 school year. Together with our principals, teachers, staff and community we will be focused on providing our students with a positive, stimulating and equitable learning experience. 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.

We thank our District 65 families and citizens of Evanston for approving the operating rate referendum in April of 2017. The referendum is providing much needed financial support to our schools and puts the District in a much better financial position. For the first time in many decades, the District's fund balance has exceeded 30 percent. Despite many uncertainties on state and federal fronts, the District will preserve referendum reserves, which will allow the District to stay deficit free through fiscal year 2024-25. We are hoping, however, to stretch the referendum funding well beyond that year.

We are excited to begin the new school year knowing that we can preserve our existing investments in small class sizes, strong curriculum and intensive support for striving students. The budget is a statement on the District's priorities. We believe the 2018-19 budget will allow us to continue working on our most important priorities: commitment to promoting equity for all of our students, social emotional learning, and culturally relevant pedagogy. Our goal is to elevate academic achievement of all of our students.

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, 2017-18, will be updated and distributed to the citizens of Evanston and Skokie in upcoming months. Additionally, in September, the District conducted three community public presentations of the FY19 Tentative Budget. The District's website is a great resource of information about our strategic priorities and budget. I 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,

Paul D. Goren

Superintendent of Schools

FY19 Budget Message

The FY19 budget is the 17th consecutive balanced budget and the fourth 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, strengthening District intervention programs, culturally relevant pedagogy, commitment to summer learning, technology, and focused professional development. The budget is focused on supporting strategic plan goals and preserving resources to maintain long-term financial stability.

The District's financial position in FY19 is much stronger than a year ago. The operating rate referendum approved by the voters in 2017 has and will continue to provide the District with much needed funds. The funds are being used to support our educational model based on small class sizes, equity, and culturally relevant pedagogy. In addition, the referendum funds will be used to ensure 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 by long-term debt) and limited capital building projects.

Despite the continued financial and political turmoil in Springfield, the District managed to collect 101 percent of its budgeted revenues in FY18. The District was able to receive all late funding from the state. In addition, rising interest rates have resulted in increased interest income. On the expenditure side, prudent management of resources and operational efficiencies have resulted in substantial savings and an operating surplus, which was added to the District's operating reserves at the end of FY18. This will allow the District to extend its operating and referendum reserves beyond the original goal of eight years.

For the first time in decades, the District's cash reserves have increased and reached the level of 30 percent due to an intentional conservation of referendum resources, which will be used to balance future deficits. The District must continue to address its "structural deficit"' when expenditures will exceed revenues in three years. In order to ensure the rate of growth in operating expenditures matches the rate of growth in revenues, the District must achieve savings by renegotiating the employee contracts expiring in FY19 and FY20, renegotiating vendor/utility contracts and rebidding contracts for student services. In FY19, the District will be able to save the taxpayers over $300,000 in health insurance premiums by reducing the cost of medical insurance premiums by four percent.

All assumptions affecting FY19 operating revenues and expenditures are discussed in the Financial Section of the report. An updated financial forecast, including the referendum reserves for FY19-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.

Framework Overview & Major Accomplishments

The FY19 budget supports major District 65 instructional strategies and Strategic Plan goals adopted by the Board in FY15. This section, which highlights the District's progress made toward these strategies along with the goals for the next school year aimed at improving student achievement, equity, and closing the opportunity gap, will be published by the District in a separate document in September.

High Quality Teaching and Learning

Our work in this area has focused on:

- Improving our ability to identify student needs and provide targeted supports
- Providing teachers with high-quality professional learning opportunities designed to advance racial equity
- Expanding access to Algebra and TWI programming
- Assessing our current early childhood programming and setting the stage for program improvements

To do this, we have:

Curriculum

- Developed a shared understanding of culturally relevant practices and developed tools to support implementing these practices in the classroom.
- Incorporated culturally relevant practices into our literacy and math frameworks.
- Provided professional development and coaching to support teachers implementing the K-3 literacy framework as well as coaching teachers in grades 4-8 in the areas of literacy and math.
- Developed and implemented curricula for new classes, including the Algebra Excite class.
- Decided to expand TWI programming to Bessie Rhodes.

Targeted Supports

- Worked with principals and school teams to support school-based implementation of MTSS (Multi Tiered Systems of Support).
- Expanded intervention tools that staff can use and made it easier to find and access them using a searchable online index.
- Identified a new MTSS tool that will be implemented in the 2018-2019 school year.

Professional Learning

- Provided options for professional learning that educators could choose based on their interests like SEED, Acceleration for Striving Readers, a multi-cultural education class, and a National Board Certification cohort.
- Partnered with principals to develop protocols that will support collaborative work focused on improving teaching and learning with school-based staff.

Early Childhood

- Convened an Early Childhood Task Force to gather input regarding Early Childhood Center needs from a wide range of community and district voices.
- Used input from the Task Force to write and then present a report to the School Board regarding the status of the Early Childhood Center as well as developing recommendations for improved programing and services.

Thriving Workforce

Our work in this area has focused on:

- Gaining a better understanding of staff experience in the District in order to build a more positive organizational culture
- Building our capacity to recruit a more diverse workforce
- Identifying opportunities to support District staff in growing their careers in District 65

To do this, we have:

- Provided a summary of the 2017 staff survey results to all staff and reviewed the results with principals and hiring managers. A 2018 employee survey was conducted this spring.
- Conducted focus groups related to employee engagement and the organizational climate of the district.
- Incorporated equity-based screening questions in our applications for teaching and administrative positions.
- Improved our marketing materials and the D65 HR website in order to attract more candidates to apply for positions in the district.
- Expanded our outreach at job fairs and other events, including holding our own D65 job fair.
- Contracted with Diversity Recruitment Partners for the 2018-2019 school year in an effort to recruit more applicants of color.
- Connected with many colleges and universities including Historically Black Colleges and Universities (HBCU) via Handshake to receive invitations to on-campus career/job fairs.
- Developed a partnership with National Louis University that will help qualified paraprofessionals obtain their teaching license, with an ESL endorsement, in future years.
- Convened a joint committee to develop the lead paraprofessional role, to be initiated in the 2018-2019 school year with a goal of full implementation in 2019-2020.

Safe and Supportive School Climate

Our work in this area has focused on:

- Launching new classes that incorporate social-emotional learning opportunities into the school day
- Deepening the work of School Climate Teams
- Expanding our Restorative Practices work and supporting schools in implementation
- Building staff capacity around social and emotional learning

To do this, we have:

- Developed curriculum and provided training for two classes that focus on social-emotional learning and equity for students in Kindergarten, 1st, 4th, and 6th grades.
- Provided training on the implementation of Restorative Practices in our schools and recruited volunteers to support this implementation.

- School climate teams were launched at all remaining schools so that now all schools have a school climate team. All teams developed action and implementation plans, which were reviewed at the end of the year.
- Started to work on connecting families to the work of climate teams in schools that are ready to take that next step.

Family and Community Engagement

Our work in this area has focused on:

- Providing staff with racial equity-focused learning opportunities to build District capacity for family and community engagement, high quality teaching and learning, and safe and supportive school climate
- Ensuring that our work with community partners aligns with our equity agenda
- Re-envisioning our approach to community schools, with the district as the lead partner
- Providing resources for families and strengthening communication and collaboration between home and school

To do this, we have:

- Provided foundational racial literacy training for 497 staff members by hosting Beyond Diversity trainings throughout the year. This brought the total number of staff who have participated in Beyond Diversity since 2016 to 656.
- Provided additional opportunities for staff to deepen their racial literacy including sending 44 staff members to the 2017 Courageous Conversations summit, facilitating seven SEED cohorts, and facilitating four staff Affinity Group sessions.
- Provided additional training opportunities for school and district leaders throughout the year focused on leading for racial equity.
- Encouraged partners throughout the district to examine the services they provide with an equity lens.
- Established a new equity-focused research partnership with Northwestern University and District 202.
- Secured grant funding to continue the community schools program in District 65, hired a community schools resource coordinator, and expanded the community schools model to Oakton Elementary for launch in the 2018-2019 school year.
- Supported two family Affinity Groups that have met regularly throughout the year.
- Hosted a set of parent/family classes such as Parents as Educational Partners, a computer class, and summer language classes, as well providing orientation services to new families.

Financial Sustainability

Our work in this area has focused on:

- Clearly communicating on the planned use of referendum funds and our long-range financial stability
- Identifying and communicating our short- and long-term capital needs
- Improving our budget process to better align resources to priorities

To do this, we have:

- Held three community budget presentations to increase stakeholder awareness of the FY18 budget and to answer questions from community members about our financial situation.
- Created a summary Annual Financial Report for FY17, which was mailed to all District 65 residents in Evanston and Skokie.
- Provided updates for the Board of Education on our referendum funds during the budget building process.
- Developed a five-year capital improvement plan that was approved by the Board of Education in February.
- The items included in the first year (budget year 2018) of the 5-year capital improvement plan are currently being implemented and will be complete by early October.
- Provided an introduction to Priority Based Budgeting in the FY18 budget book and began to incorporate this process into our budget development process for the FY19 budget.

Evanston/Skokie CC School Distric

District Organizational Chart

Every Child, Every Day, Whatever it Take

Board of Education
Suni Kartha, President
Anya Tanyavutti, Vice President
Candance Chow
Lindsay Cohen
Sergio Hernandez
Joseph Hailpern
Rebeca Mendoza

Superintendent of Schools
Paul Goren

Chief Financial and Operations Officer
Raphael Obafemi

- **Buildings & Grounds**
- **Finance**
- **Nutrition**
- **Purchasing**
- **Transportation**

Chief Strategy Officer
TBD

- **Communications**

Executive Director of Black Student Success
LaTarsha Green

Assistant Superintendent of Schools
Andalib Khelghati

- **Building Principals**
  (10) K-5 Schools (3) 6-8 Schools
  (2) K-8 Schools

Assistant Superintendent of Human Resources
Beatrice Davis

Assistant Superintendent of Special Services
Joyce Bartz

- **Early Childhood Programs**
- **(2) Special Education Centers**

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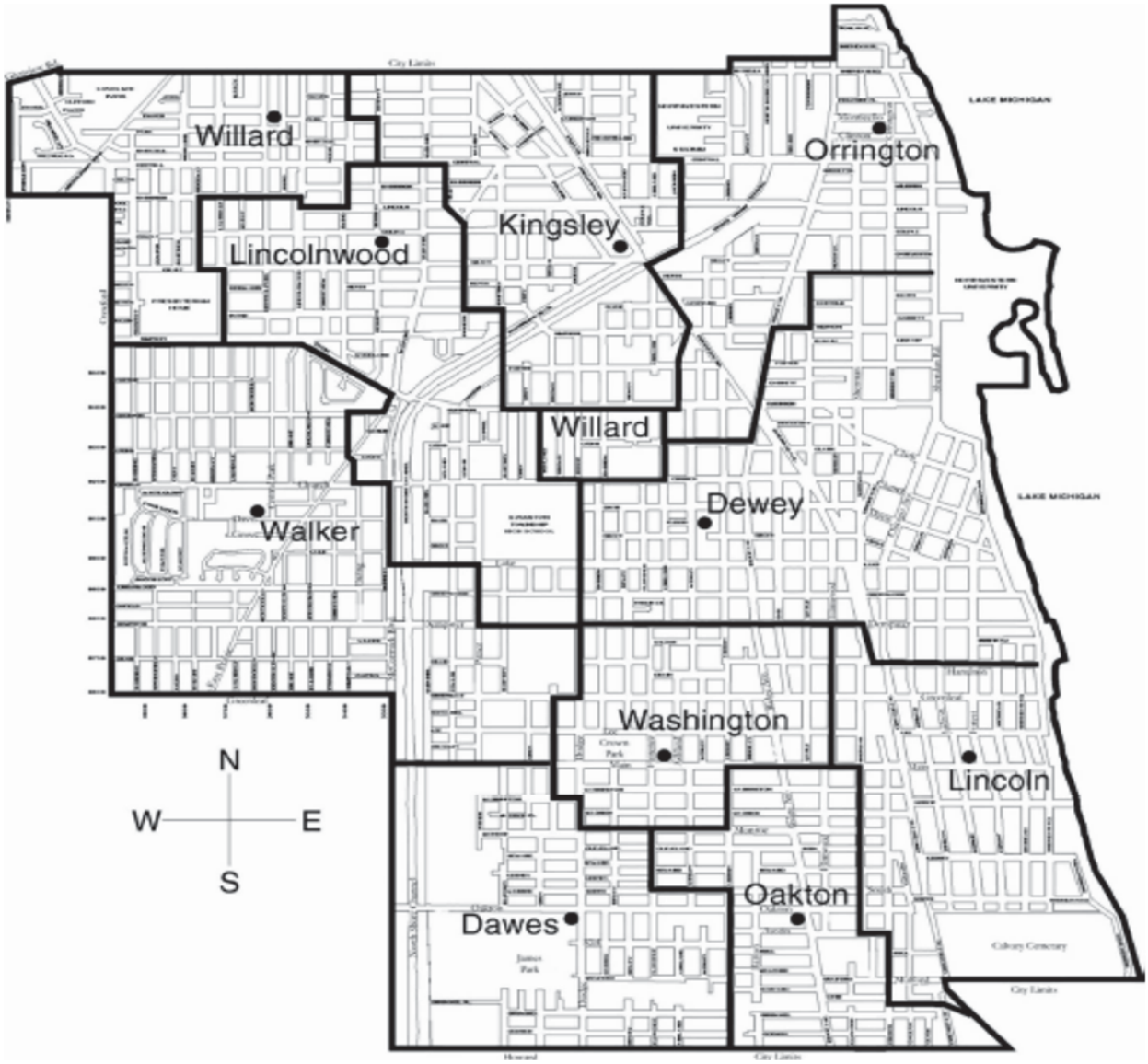
Evanston/Skokie CC School District 65
1500 McDaniel Avenue · Evanston, Illinois 60201
(847) 859-8000 www.district65.net

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/attendancemaps. 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*

Interim Principal: Juliana Perisin

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) 859-8140district65.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: Tricia Murray

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

Park School

Ages three through 22 years

Principal: Jillian Anderson

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

Lincoln Elementary

Grades K-5

Principal: Michelle Cooney

Programs: E

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

Walker Elementary

Grades K-5

Principal: Ginger Lumpkin

Programs: E

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

Lincolnwood Elementary

Grades K-5

Principal: Max Weinberg

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

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: 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*

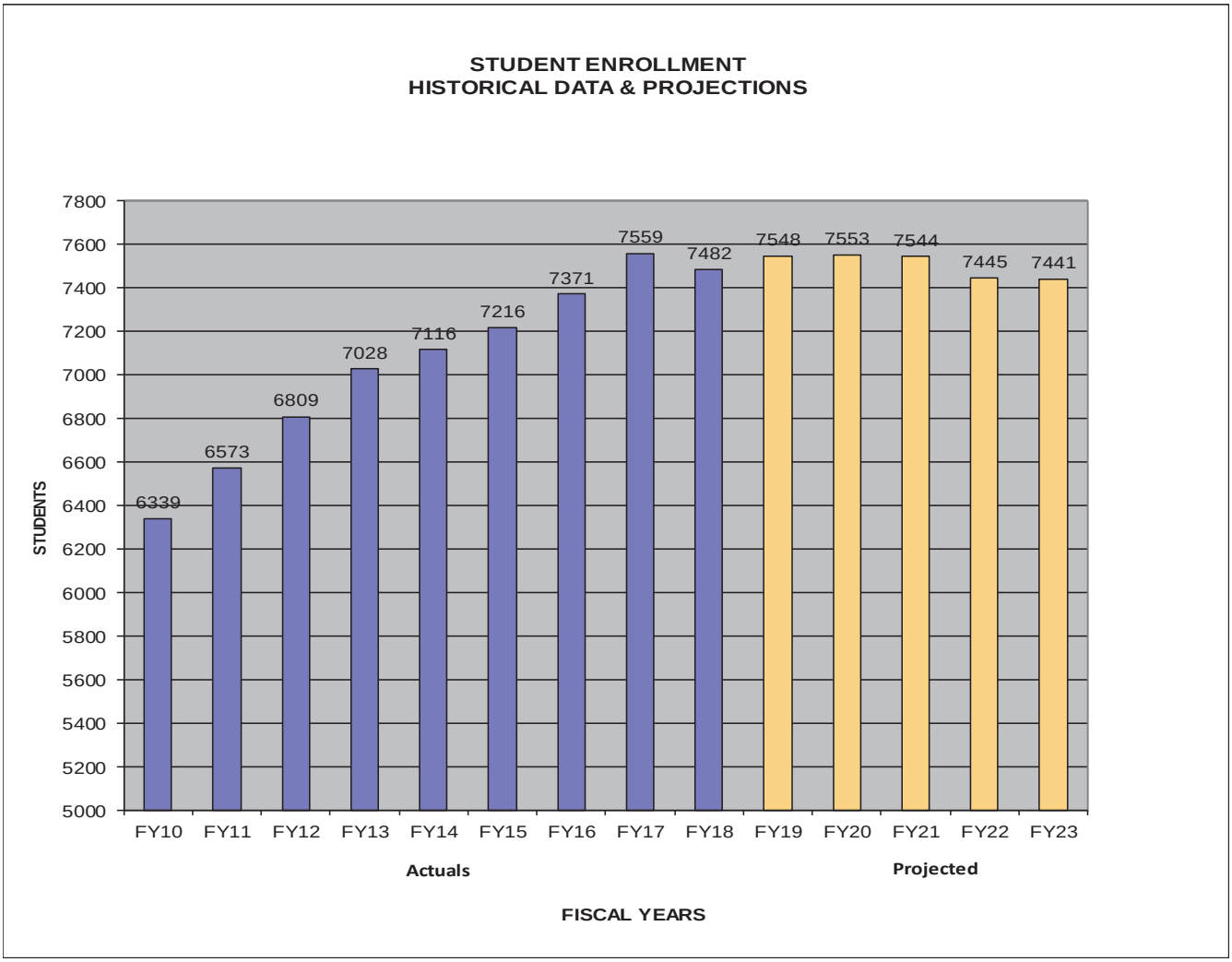
For more information about schools and programming, please visit district65.net.

Student Enrollment & Demographics

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

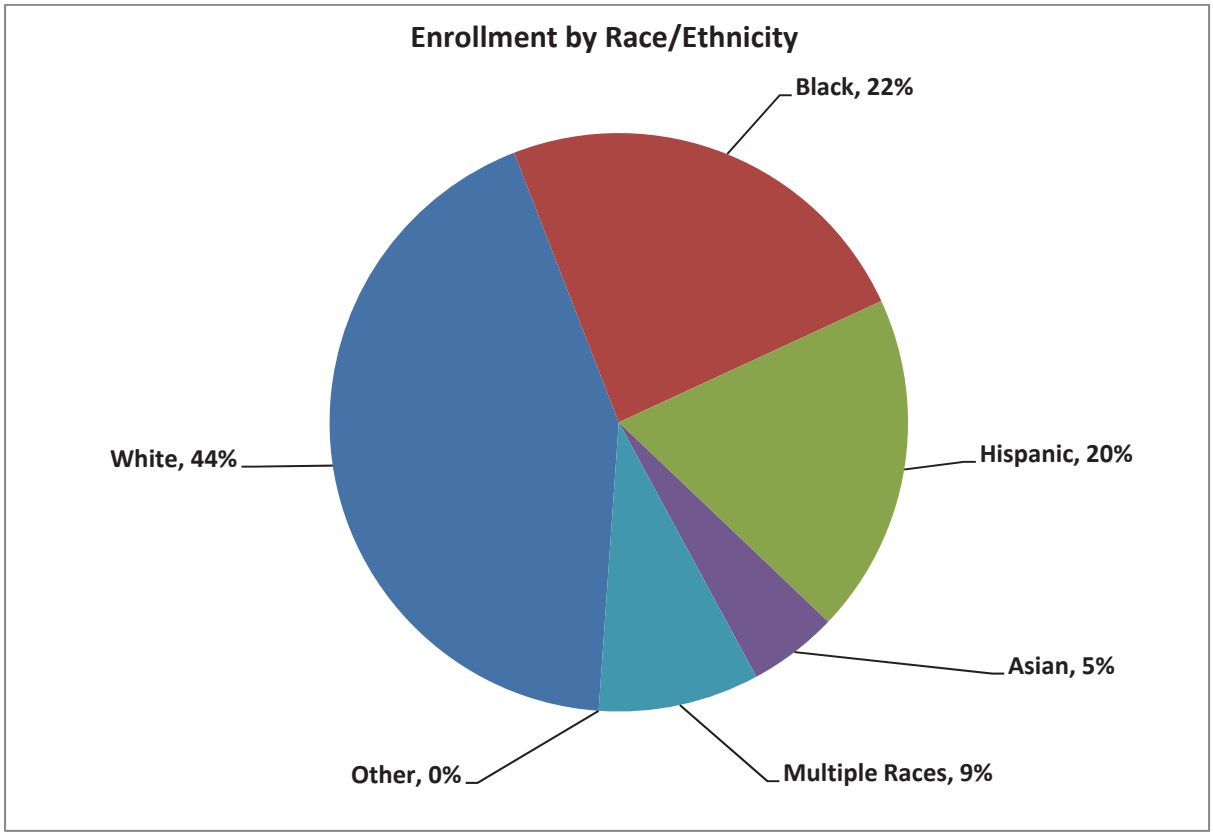
Student Enrollment

In FY19, the District is projected to serve 7,548 students, which reflects an increase of 66 students from FY18. This flat enrollment is expected to continue in the future. During the last ten years, the District's enrollment increased by 1,209 students or 19 percent.



Student Demographics

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



English Language Learners

District 65 English Language Learners (ELL) account for 13 percent of the District's total student population and speak over 70 different languages. This percentage has been stable for the last five years. 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 for 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 five of the District's elementary schools. In FY19, initially at the kindergarten level, the Dr. Bessie Rhodes Magnet School will become a TWI school.

Bilingual support, which provides English Learners with extra academic support, is offered in the three middle schools. The 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 FY18, 13 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 39 percent of the District's students are eligible for free or reduced price lunches as compared to 41 percent in FY12.

STUDENT ACHIEVEMENT

District 65 Progress on Achievement Goals
Focus Remains on Racial and Educational Equity

Commitment to PROGRESS

District 65 has a small but continued downward trend in the percent of students meeting college readiness benchmarks in both subjects

The number of students making expected gains increased, especially in math.

The number of students at or below the 25th percentile decreased in both subjects.

% of Students	READING 2017-2018	READING Change from 2016-2017	MATH 2017-2018	MATH Change from 2016-2017
GOAL 1 Meeting college readiness benchmarks	59.8%	-0.6% ↓	55.3%	-1.0% ↓
GOAL 2 Making expected gains	37.2%	+1.2% ↑	54.6%	+6.0% ↑
GOAL 3 At or below the 25th percentile	15.1%	-1.4% ↓	15.5%	-2.4% ↓
	2017-2018	2016-2017	2017-2018	2016-2017
GOAL 4 Subgroups making progress*	2 of 5 ↑	1 of 5	3 of 5 ↑	2 of 5

Commitment to EQUITY

Three of five student demographic groups (FRL, Latinx, IEP) showed a positive one-year trend in math CRBs, compared to two of five groups in the previous year.

Two of five student demographic groups (Black, IEP) showed a positive one-year trend in reading CRBs, compared to one of five in the previous year.

% of Students Meeting College Readiness Benchmarks (CRB)	READING 2017-2018	READING Change from 2016-2017	MATH 2017-2018	MATH Change from 2016-2017
BY STUDENT SUBGROUP*: Black/African American Students	32.0%	+1.0% ↑	20.7%	-1.4% ↓
Hispanic/Latinx Students	35.1%	-1.0% ↓	35.8%	+1.0% ↑
White Students	82.2%	-1.6% ↓	79.2%	-1.7% ↓
Students with an IEP	18.4%	+1.9% ↑	17.4%	+1.5% ↑
Students who qualify for free/reduced lunch	29.6%	-0.1% ↓	27.0%	+0.5% ↑

Results showing trends over longer time periods are posted on district65.net/Page/1220.

The District is currently off track on all four of its 2020 strategic plan outcome goals despite the results outlined above.

*Only student demographic groups representing 10% or more of D65 students are reported. It is important to note that Asian, Native American, and Pacific Islander families are important members of D65; through no fault of their own, their underrepresentation in Evanston/Skokie does not always allow for reporting on academic measures.

Evanston/Skokie School District 65
FY19 Budget Calendar

Date	Activity	Venue	Responsibility
January 22, 2018	Adoption of FY19 Budget Calendar by the Board of Education	Board Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Business Manager
February 5, 2018	Financial Projections FY19–FY23 and Capital Projects Projections FY19-FY23	Board Finance Committee Meeting	Chief Financial and Operations Officer/ Business Manager
February 2018	FY19 Budget Building process begins	Business Office Task	Business Manager/ Program Directors
February 2018	Estimated Enrollment FY18	Information Services	Chief Officer, Accountability, Equity and Organizational Development
March - April 2018	Meetings with Program Directors re FY19 Budgets	Business Office Task	Program Directors /Business Manager
March 30, 2018	Cut-off date for FY18 non-grant Purchase Orders	Business Office Task	Purchasing Agent
April 2018	Meeting with Park School Principal re FY18 Budget	Business Office Task	Park School Principal /Business Manager
April 2018	Review of Staffing Allocations (Priority Budgeting)	Human Resources / Business Office Task	Asst. Supt for HR/ Chief Financial and Operations Officer/ Business Manager
April 9, 2018	Review FY19 budget process to-date	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
May 2018	Finalization of staff needs and cost estimates for FY19	Business Office & Executive Cabinet Task	Superintendent / Chief Financial and Operations Officer/Business Manager
June 6, 2018	Presentation of Park School draft budget for FY19 to Park School Budget Committee	Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager/Park School Principal
June 2018	Finalization of head-count estimate for FY19	Administration Task	Asst. Supt for HR / Chief Financial and Operations Officer/Business Manager
June 4, 2018	Review of unaudited actual expenditures /revenues FY18 and Draft FY19 Budget	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 13, 2018	Presentation of District 65 and Joint Agreement FY19 Tentative Budgets	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 23, 2018	Publication of Notice of Public Hearing for the Tentative FY19 Budgets	Business Office Task	Business Office & Compliance Manager
September 4-6 2018	FY19 Budget Presentations to the Community	Meetings	Chief Financial and Operations Officer/ Business Manager
September 24, 2018	Public Hearing and Adoption of FY19 Budgets	Board of Education Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
By October 24, 2018	Filing of FY19 Budget	Business Office Task	Superintendent/ Chief Financial and Operations Officer /Business Manager, Business Office & Compliance Manager

FINANCIAL SECTION

Financial Section - FY19 Budget Snap-Shot

A summary chart of key budget assumptions for the FY19 budget is presented below:

Category of Assumption	Description of Assumption
Balance Sheet	
Operating Fund Balance	$42.7 million estimated operating fund balance as of 6/30/18 (primarily consisting of referendum reserves for the seven years); 35% solvency ratio (recommended solvency ratio is 25-40%)
Bond Rating-Current	Aa2
Balanced Budget Status	Balanced budget projected for FY19 (school year 2018-2019)
Enrollment	
Current Enrollment	increase of 66 students in FY19 to 7,548
ELL Enrollment	13%
Revenues	
CPI Factor	2.1% (2016) affecting 2017 levy and FY19 budget
Referendum Funds	$14.5 mil included in the FY19 budget and subsequent years
Other Local Revenues	10% decrease due to the expiration of Noyce Foundation grant and the absence of TIF surplus payment
Evidence Based Formula	Stable amount in FY19 and beyond
State Categorical	30% decrease (the amount collected FY18 amount included three late FY17 categorical payments; only two were budgeted)
Federal Revenues	3% increase in federal aid
Expenditures	
Salaries	The overall cost of salaries is projected to increase by approximately 5%, from the FY18 actuals, due to enrollment and student needs as well as contractual obligations
Benefits	Overall benefits are projected to increase by 1%. Medical insurance premiums will decrease by 4%
Staffing Level	A net increase of 5% due to new contractual obligations, enrollment and student needs
Non-personnel Expenditures	Increase in non-personnel expenditures of $4 million, due to planned additional allocation for instructional textbooks, special education out-of-district tuition, instructional technology and capital building expenditures
Operating Funds Totals	
Operating Revenues	$134.2 million
Operating Expenditures	$129.9 million
All Funds Totals	
All Funds Revenues	$139.7 million
All Funds Expenditures	$136.1 million
Financial Projections	
Future Budgets	Balanced annual budgets are projected through FY21. FY22-FY25 budgets will be balanced with referendum reserves, as expenditures are projected to exceed revenues in FY22
ISBE Financial Rating	Financial Review (FY17), the second best financial rating

EVANSTON SKOKIE SCHOOL DISTRICT 65

FINANCIAL SECTION - FUND SUMMARIES
FINAL BUDGET FY19

As of 9/24/2018

CUMULATIVE SUMMARY-- ALL FUNDS

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	114,400,107	79%	114,768,587	100%	109,617,763	78%	-4%	-4%
Corp.Prop.Replacement Tax	1,718,035	1%	1,887,510	110%	2,076,261	1%	10%	21%
Other Local Revenue	5,072,069	4%	5,563,044	110%	5,026,707	4%	-10%	-1%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	5,932,176	4%	7,880,377	133%	7,871,699	5%	0%	33%
State Aid Categorical	6,931,323	5%	8,491,487	123%	5,934,921	4%	-30%	-14%
Federal Aid	10,095,975	7%	8,663,384	86%	8,907,042	6%	3%	-12%
Transfers	37,069	0%	37,069	100%	-	0%	-100%	-100%
TOTAL REVENUES	$ 144,486,755	100%	$ 147,291,458	102%	$ 139,734,394	100%	-5%	-3%
Types of Expenditures								
Salaries	84,962,202	65%	83,459,620	98%	87,969,961	65%	5%	4%
Employee Benefits	14,548,839	11%	14,520,081	100%	14,660,489	11%	1%	1%
Purchased Services	13,306,965	10%	13,346,993	100%	14,110,102	10%	6%	6%
Supplies & Materials	5,832,764	4%	4,966,844	85%	6,059,519	4%	22%	4%
Capital Outlay	2,161,800	2%	1,181,402	55%	2,885,385	2%	144%	33%
Other Objects/Tuition/Transfers	9,811,041	8%	9,984,602	102%	10,377,478	8%	4%	6%
Termination Benefits	65,336	0%	32,031	49%	74,219	0%	132%	14%
TOTAL EXPENDITURES	$ 130,688,946	100%	$ 127,491,573	98%	$ 136,137,152	100%	7%	4%
Projected Surplus (Deficit) for year	**13,797,809**		**19,799,885**		**3,597,242**			
Beginning Cash Fund Balance - July 1	28,140,406 *		28,140,406 *		47,940,291 **			
Estimated Ending Cash Fund Balance - June 30	$ 41,938,215 **		$ 47,940,291 **		$ 51,537,533 **			

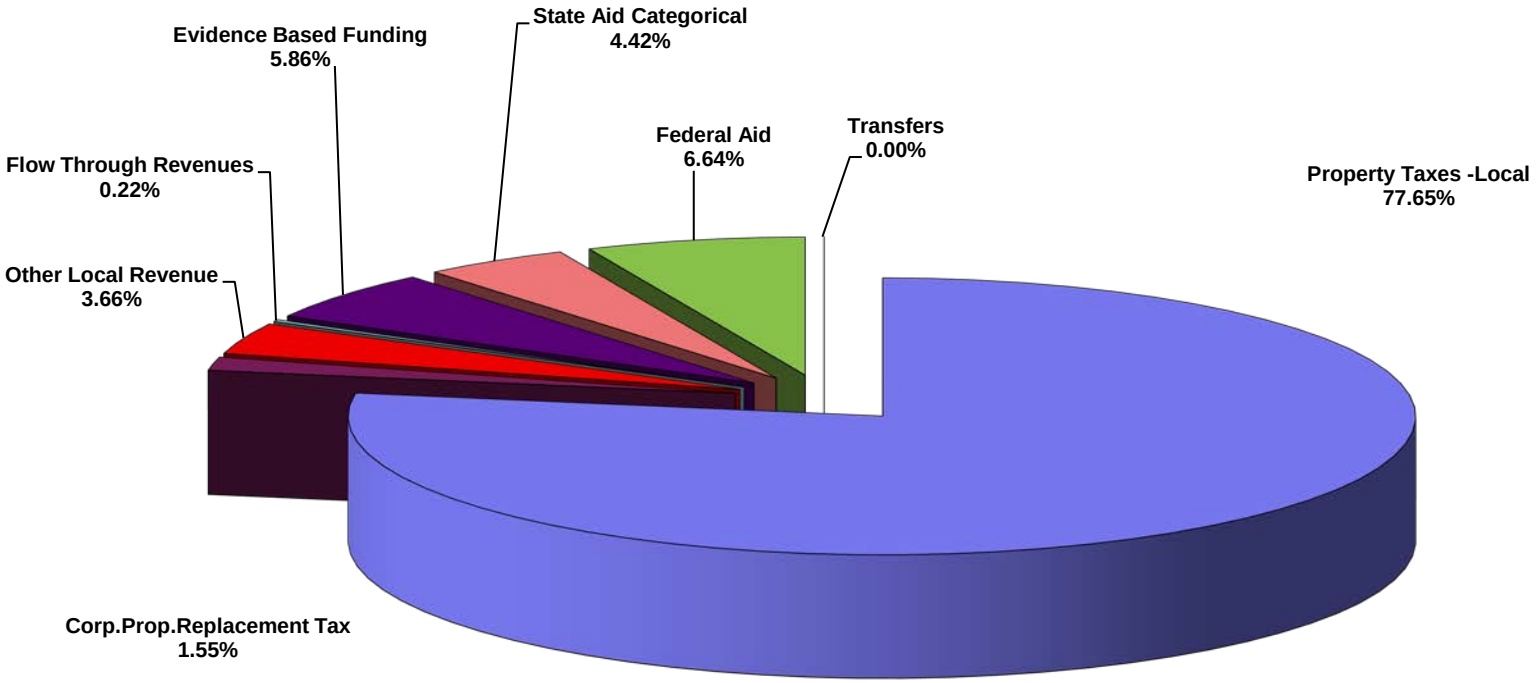
* Audited Cash Fund Balance
** Unaudited Cash Fund Balance

CUMULATIVE SUMMARY - OPERATING FUNDS***

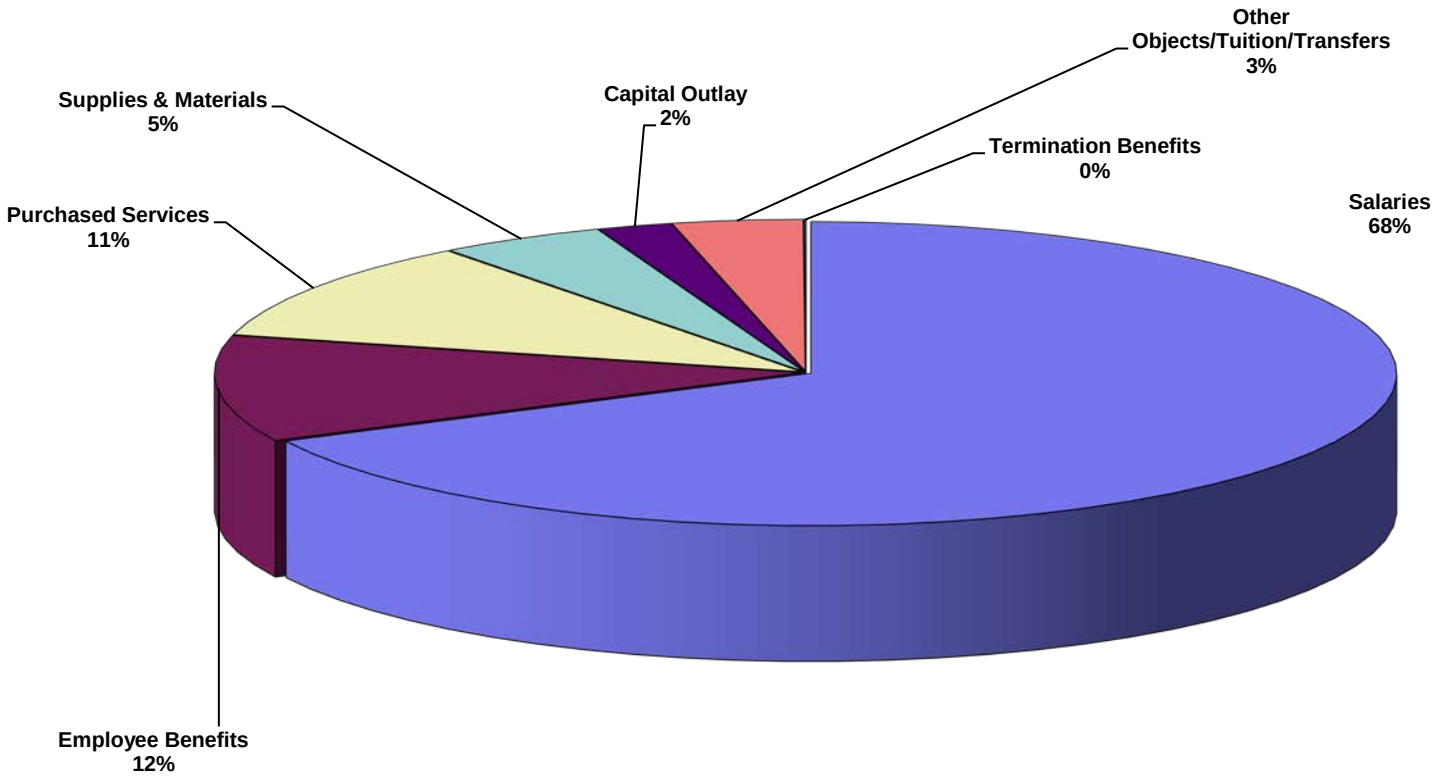
Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	108,968,374	78%	108,589,345	100%	104,227,066	78%	-4%	-4%
Corp.Prop.Replacement Tax	1,718,035	1%	1,887,510	110%	2,076,261	2%	10%	21%
Other Local Revenue	5,029,583	4%	5,460,822	109%	4,914,263	4%	-10%	-2%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	5,932,176	4%	7,880,377	133%	7,871,699	6%	0%	33%
State Aid Categorical	6,931,323	5%	8,491,487	123%	5,934,921	4%	-30%	-14%
Federal Aid	10,095,975	7%	8,663,384	86%	8,907,042	7%	3%	-12%
Transfers	37,069	0%	37,069	100%	-	0%	-100%	-100%
TOTAL REVENUES	$ 139,012,536	100%	141,009,994	101%	$ 134,231,253	100%	-5%	-3%
Types of Expenditures								
Salaries	84,837,869	68%	83,332,067	98%	87,842,949	68%	5%	4%
Employee Benefits	14,541,783	12%	14,513,084	100%	14,653,754	11%	1%	1%
Purchased Services	13,055,188	10%	13,051,949	100%	13,953,102	11%	7%	7%
Supplies & Materials	5,704,564	5%	4,885,098	86%	5,989,519	5%	23%	5%
Capital Outlay	2,056,800	2%	1,009,710	49%	2,675,385	2%	165%	30%
Other Objects/Tuition/Transfers	4,159,996	3%	4,329,118	104%	4,682,807	4%	8%	13%
Termination Benefits	65,336	0%	32,031	49%	74,219	0%	132%	14%
TOTAL EXPENDITURES	$ 124,421,536	100%	$ 121,153,057	97%	$ 129,871,735	100%	7%	4%
Projected Surplus (Deficit) for year	**14,591,000**		**19,856,937**		**4,359,519**			
Beginning Cash Fund Balance - July 1	22,877,012 *		22,877,012 *		42,733,949 **			
Estimated Ending Cash Fund Balance - June 30	$ 37,468,012 **		$ 42,733,949 **		$ 47,093,467 **			

* 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 2018-19



OPERATING FUND EXPENDITURES
BY CATEGORY
FISCAL YEAR 2018-19

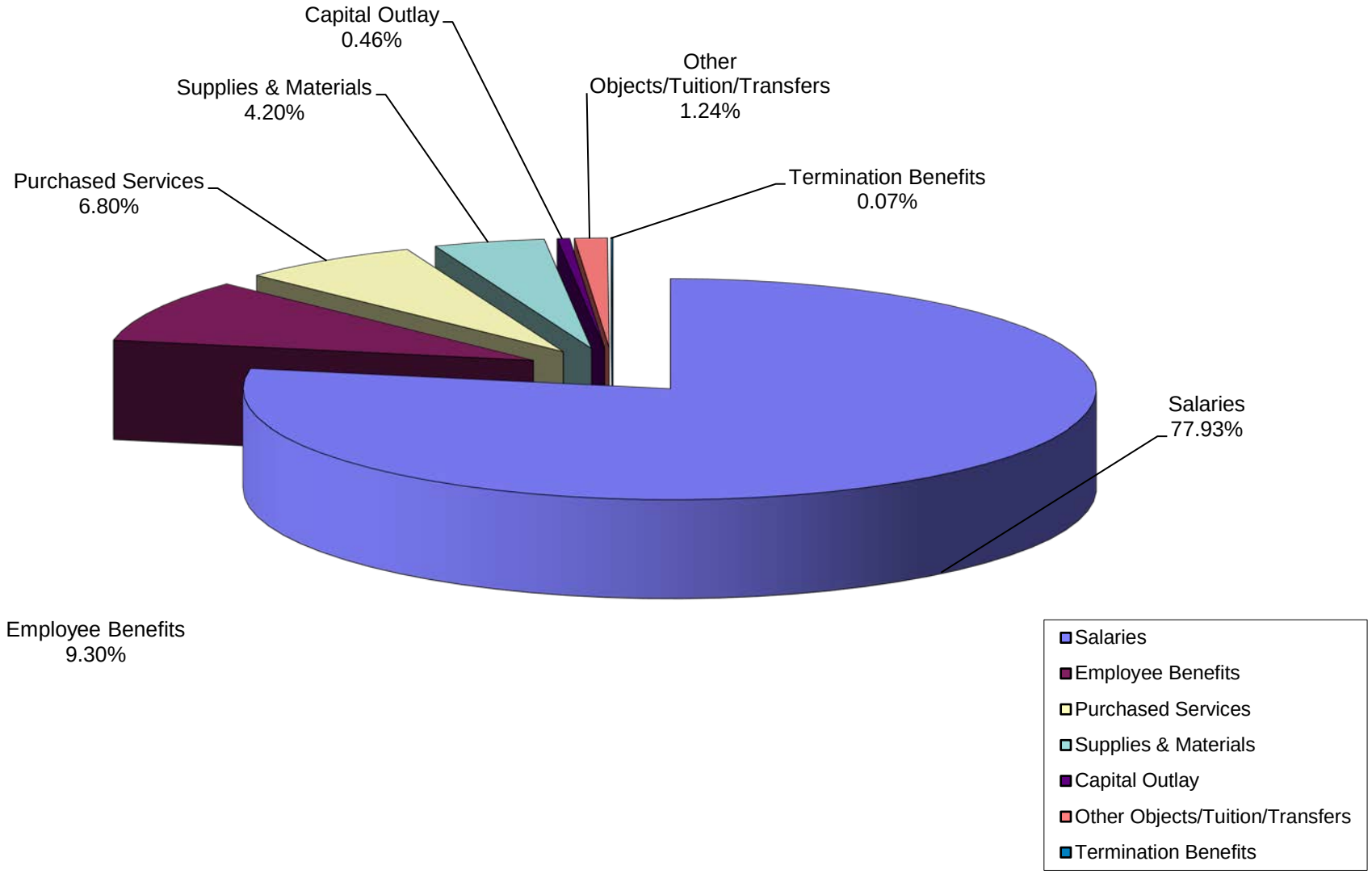


10 EDUCATION FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	90,802,469	77%	90,570,658	100%	85,639,780	76%	-5%	-6%
Corp.Prop.Replacement Tax	1,077,246	1%	1,185,356	110%	1,303,892	1%	10%	21%
Other Local Revenue	4,678,447	4%	4,842,815	104%	4,236,543	4%	-13%	-9%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	5,932,176	5%	7,880,377	133%	7,871,699	7%	0%	33%
State Aid Categorical	5,586,766	5%	6,923,781	124%	4,823,913	4%	-30%	-14%
Federal Aid	9,820,768	8%	8,380,570	85%	8,643,301	8%	3%	-12%
TOTAL REVENUES	$ 118,197,872	100%	$ 119,783,557	101%	$ 112,819,128	100%	-6%	-5%
Types of Expenditures								
Salaries	80,992,924	77%	79,595,108	98%	83,942,496	78%	5%	4%
Employee Benefits	10,142,479	10%	10,055,866	99%	10,021,339	9%	0%	-1%
Purchased Services	7,015,624	7%	6,740,709	96%	7,321,417	7%	9%	4%
Supplies & Materials	4,199,018	4%	3,434,994	82%	4,523,850	4%	32%	8%
Capital Outlay	1,023,800	1%	938,161	92%	500,200	0%	-47%	-51%
Other Objects/Tuition/Transfers	1,307,085	1%	1,311,451	100%	1,330,774	1%	1%	2%
Termination Benefits	65,336	0%	32,031	49%	74,219	0%	132%	14%
TOTAL EXPENDITURES	$ 104,746,265	100%	$ 102,108,319	97%	$ 107,714,294	100%	5%	3%
Projected Surplus (Deficit) for year	13,451,606		17,675,237		5,104,834			
Beginning Cash Fund Balance - July 1	4,432,741	*	4,432,741	*	22,107,978	**		
Estimated Ending Cash Fund Balance - June 30	$ 17,884,347	**	$ 22,107,978	**	$ 27,212,813	**		

* Audited Cash Balance
** Unaudited Cash Balance

EDUCATION FUND EXPENDITURES
FISCAL YEAR 2018-19

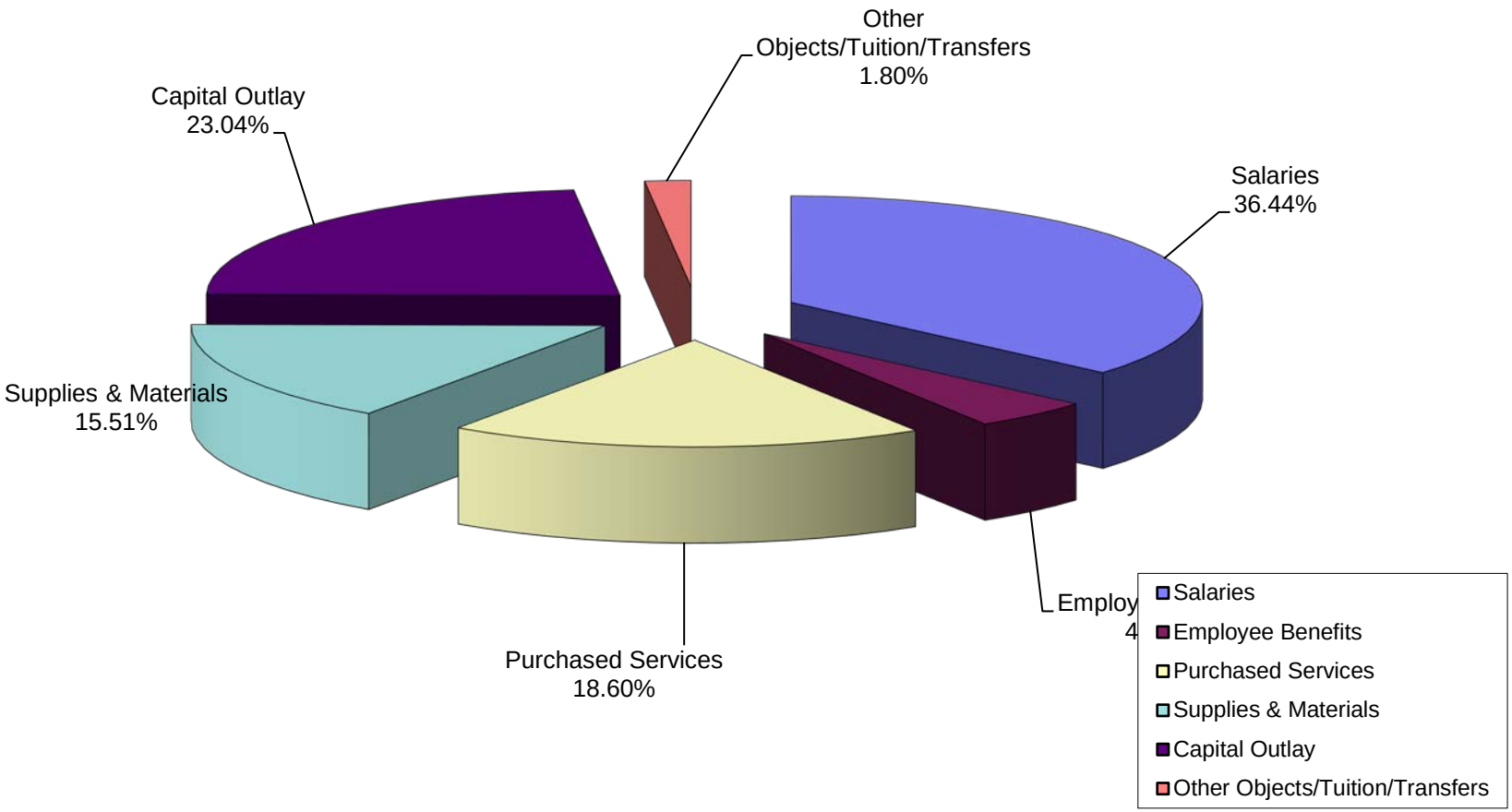


20 OPERATIONS & MAINTENANCE FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	8,094,063	94%	8,022,304	99%	7,870,732	93%	-2%	-3%
Corp.Prop.Replacement Tax	341,972	4%	375,614	110%	413,176	5%	10%	21%
Other Local Revenue	124,913	1%	155,358	124%	173,299	2%	12%	39%
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	$ 8,566,415	100%	$ 8,558,744	100%	$ 8,462,675	100%	-1%	-1%
Types of Expenditures								
Salaries	3,418,153	42%	3,296,642	96%	3,440,395	36%	4%	1%
Employee Benefits	353,527	4%	411,111	116%	435,698	5%	6%	23%
Purchased Services	1,580,408	20%	1,652,213	105%	1,756,431	19%	6%	11%
Supplies & Materials	1,504,547	19%	1,449,584	96%	1,464,669	16%	1%	-3%
Capital Outlay	1,033,000	13%	71,549	7%	2,175,185	23%	2940%	111%
Other Objects/Tuition/Transfers	160,845	2%	159,995	99%	169,773	2%	6%	6%
TOTAL EXPENDITURES	$ 8,050,479	100%	$ 7,041,095	87%	$ 9,442,151	100%	34.1%	17%
Projected Surplus (Deficit) for year	515,936		1,517,649		(979,476)			
Beginning Cash Fund Balance - July 1	1,955,181 *		1,955,181 *		3,472,830 **			
Estimated Ending Cash Fund Balance - June 30	$ 2,471,117 **		$ 3,472,830 **		$ 2,493,354 **			

* Audited Cash Balance
** Unaudited Cash Balance

OPERATIONS AND MAINTENANCE FUND EXPENDITURES
FISCAL YEAR 2018-19



28 SPECIAL EDUCATION FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	2,960,926	100%	2,962,007	100%	3,299,778	100%	11%	11%
Corp.Prop.Replacement Tax	-	0%		0%	-	0%		
Other Local Revenue	4,277	0%	10,991	257%	12,090	0%	10%	183%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical	-	0%	-	0%	-	0%		
Federal Aid	-	0%	-	0%	-	0%		
TOTAL REVENUES	$ 2,965,203	100%	$ 2,972,998	100%	$ 3,311,868	100%	11%	12%
Types of Expenditures								
Salaries								
Employee Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay	-		-		-			
Other Objects/Tuition/Transfers	2,665,450	100%	2,831,056	106%	3,142,472	100%	11%	18%
TOTAL EXPENDITURES	$ 2,665,450	100%	$ 2,831,056	106%	$ 3,142,472	100%	11%	18%
Projected Surplus (Deficit) for year	299,753		141,942		169,396			
Beginning Cash Fund Balance - July 1	251,003 *		251,003 *		392,945 **			
Estimated Ending Cash Fund Balance - June 30	$ 550,756 **		$ 392,945 **		$ 562,341 **			

* Audited Cash Balance
** Unaudited Cash Balance

30 DEBT SERVICE FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	5,316,845	99%	6,069,399	114%	5,295,146	98%	-13%	0%
Corp.Prop.Replacement Tax	-	0%				0%		
Other Local Revenue	37,069	1%	90,412	244%	99,453	2%	10%	168%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%	-		-	0%		
Federal Aid	-	0%	-		-	0%		
TOTAL REVENUES	$ 5,353,914	100%	$ 6,159,811	115%	$ 5,394,599	100%	-12%	1%
Types of Expenditures								
Salaries	-	0%	-		-	0%		
Employee Benefits	-	0%	-		-	0%		
Purchased Services	9,000	0%	10,927	121%	12,000	0%	10%	33%
Supplies & Materials	-	0%				0%		
Capital Outlay	-	0%				0%		
Other Objects/Tuition/Transfers	5,651,045	100%	5,655,484	100%	5,694,671	100%	1%	1%
TOTAL EXPENDITURES	$ 5,660,045	100%	$ 5,666,411	100%	$ 5,706,671	100%	1%	1%
Projected Surplus (Deficit) for year	(306,131)		493,401		(312,072)			
Beginning Cash Fund Balance - July 1	3,589,072 *		3,589,072 *		4,082,473 **			
Fund Balance Transfer								
Estimated Ending Cash Fund Balance - June 30	$ 3,282,941 **		$ 4,082,473 **		$ 3,770,401 **			

* Audited Cash Balance
** Unaudited Cash Balance

40 TRANSPORTATION FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	3,126,467	68%	3,097,254	99%	3,166,626	70%	2%	1%
Corp.Prop.Replacement Tax								
Other Local Revenue	103,652	2%	147,700	142%	157,978	4%	7%	52%
General State Aid								
State Aid Categorical	1,339,090	29%	1,562,239	117%	1,105,541	25%	-29%	-17%
Federal Aid			-		-			
Tranfers								
TOTAL REVENUES	4,569,209	100%	4,807,194	105%	4,430,145	100%	-8%	-3%
Types of Expenditures								
Salaries	426,792	11%	424,301	99%	435,059	10%	3%	2%
Employee Benefits	15,898	0%	33,008	208%	31,744	1%	-4%	100%
Purchased Services	3,419,731	88%	3,794,787	111%	3,923,279	89%	3%	15%
Supplies & Materials	1,000	0%	521	52%	1,000	0%	92%	0%
Capital Outlay	-	0%	-	0%	-			
Other Objects/Tuition/Transfers	26,616	1%	26,616	100%	39,788	1%	49%	49%
TOTAL EXPENDITURES	3,890,037	100%	4,279,234	110%	4,430,869	100%	4%	14%
Projected Surplus (Deficit) for year	679,172		527,960		(724)			
Beginning Cash Fund Balance - July 1	724,648	*	724,648	*	1,252,608	**		
Estimated Ending Cash Fund Balance - June 30	1,403,820	**	1,252,608	**	1,251,884	**		

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

50 IMRF/ SOCIAL SECURITY FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	2,918,926	87%	2,876,462	99%	4,240,150	90%	47%	45%
Corp.Prop.Replacement Tax	96,310	3%	103,813	108%	114,194	2%	10%	19%
Other Local Revenue	33,259	1%	85,460	257%	94,006	2%	10%	183%
General State Aid		0%	-					0%
State Aid Categorical	-	0%	-		-			
Federal Aid	275,207	8%	282,814	103%	263,741	6%	-7%	
Transfers	37,069	1%	37,069	100%	-	0%	-100%	
TOTAL REVENUES	$ 3,360,771	100%	$ 3,385,619	101%	$ 4,712,092	100%	39%	40%
Types of Expenditures								
Salaries	-	0%	-	0%	-	0%		
Employee Benefits	4,029,879	100%	4,013,098	100%	4,164,974	100%	4%	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	$ 4,029,879	100%	$ 4,013,098	100%	$ 4,164,974	100%	4%	3%
Projected Surplus (Deficit) for year	(669,108)		(627,479)		547,118			
Beginning Cash Fund Balance - July 1	1,191,000 *		1,191,000 *		563,521 **			
Estimated Ending Cash Fund Balance - June 30	$ 521,892 **		$ 563,521 **		$ 1,110,638 **			

* Audited Cash Balance
** Unaudited Cash Balance

64 CAPITAL IMPROVEMENTS FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/Spent of Budget	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	2,837	100%	5,185	183%	5,704	100%	10%	101%
General State Aid	-		-		-			
State Aid Categorical	-		-					
Federal Aid	-		-		-			
TOTAL REVENUES	$ 2,837	100%	$ 5,185	183%	5,704	100%	10%	101%
Types of Expenditures								
Salaries	124,333	23%	127,553	103%	127,012	29%	0%	2%
Employee Benefits	7,056	1%	6,997	99%	6,734	2%	-4%	-5%
Purchased Services	242,776	44%	284,117	117%	145,000	33%	-49%	-40%
Supplies & Materials	128,200	23%	81,746	64%	70,000	16%	-14%	-45%
Capital Outlay	45,000	8%	107,692	239%	85,000	20%	-21%	89%
Other Objects/Tuition/Transfers					-			
TOTAL EXPENDITURES	$ 547,365	100%	$ 608,105	111%	433,746	100%	-29%	-21%
Projected Surplus (Deficit) for year	(544,528)		(602,920)		(428,043)			
Beginning Cash Fund Balance - July 1	1,569,039 *		1,569,039 *		966,119 **			
Estimated Ending Cash Fund Balance - June 30	$ 1,024,511 **		$ 966,119 **		538,076 **			

*Audited Cash Balance
**Unaudited Cash Balance

65 TECHNOLOGY PROJECTS FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/ Spent	Final Budget 2018-19	Percent of Total	Percent of Change vs FY'18 Actuals	Percent of Change vs. FY'18 Budget
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								
Supplies & Materials								
Capital Outlay								
Other Objects/Tuition/Transfers								
TOTAL EXPENDITURES	$ -	0%	$ -		-			
Projected Surplus (Deficit) for year	-		-		-			
Beginning Cash Fund Balance - July 1	84,629	*	84,629	*	84,629	**		
Transfer from Fund 64								
Estimated Ending Cash Fund Balance - June 30	$ 84,629	**	$ 84,629		84,629	**		

*Audited Cash Balance
**Unaudited Cash Balance

70 WORKING CASH FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/ Spent	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	73,638	100%	189,213	257%	208,134	100%	10%	183%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
TOTAL REVENUES	$ 73,638	100%	$ 189,213	257%	$ 208,134	100%	10%	183%
Types of Expenditures								
Salaries			-		-			
Employee Benefits	-		-		-			
Purchased Services			-					
Supplies & Materials	-		-					
Capital Outlay	-		-					
Other Objects/Tuition/Transfers	-		-					
	-		-					
TOTAL EXPENDITURES	$ -		$ -		$ -			
Projected Surplus (Deficit) for year	73,638	*	189,213	*	208,134	**		
Beginning Cash Fund Balance - July 1	12,316,984	**	12,316,984	**	12,506,197	**		
Estimated Ending Cash Fund Balance - June 30	$ 12,390,622		$ 12,506,197		$ 12,714,331			

*Audited Cash Balance
**Unaudited Cash Balance

80 TORT LIABILITY FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/ Spent	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	1,065,524	83%	1,060,659	100%	10,000	3%	-99%	-99%
Corp.Prop.Replacement Tax	202,507	16%	222,726	110%	244,999	85%	10%	21%
Other Local Revenue	11,397	1%	29,285	257%	32,213	11%	10%	183%
General State Aid	-	0%	-	0%	-	0%		0%
State Aid Categorical								
Federal Aid								
TOTAL REVENUES	$ 1,279,428	100%	$ 1,312,670	103%	$ 287,212	100%	-78%	-78%
Types of Expenditures								
Salaries	-	0%	16,015	0%	25,000	3%	56%	100%
Employee Benefits		0%	-	0%		0%		
Purchased Services	1,039,425	100%	864,240	83%	951,975	97%	10%	-8%
Supplies & Materials	-	0%	-	0%	-	0%		
Capital Outlay	-	0%		0%	-	0%		
Other Objects/Tuition/Transfers	-	0%	-	0%	-	0%		
TOTAL EXPENDITURES	$ 1,039,425	100%	$ 880,255	85%	$ 976,975	100%	11%	-6%
Projected Surplus (Deficit) for year	240,003		432,414		(689,763)			
Beginning Cash Fund Balance - July 1	2,005,455 *		2,005,455 *		2,437,869 **			
Estimated Ending Cash Fund Balance - June 30	$ 2,245,458 **		$ 2,437,869 **		$ 1,748,106 **			

* Audited Cash Balance
** Unaudited Cash Balance

90 LIFE/SAFETY FUND

Sources of Revenues	Adopted Budget 2017-18	Percent of Total	Unaudited Actuals 2017-18	Percent Coll/ Spent	Final Budget 2018-19	Percent of Total	Percent of Change vs. FY'18 Actuals	Percent of Change vs. FY'18 Budget
Property Taxes -Local	114,888	98%	109,842	96%	95,550	93%	-13%	-17%
Corp.Prop.Replacement Tax		0%				0%		
Other Local Revenue	2,580	2%	6,625	257%	7,288	7%	10%	182%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%				0%		
Federal Aid	-	0%				0%		
Transfers	-	0%	-		-	0%		
TOTAL REVENUES	$ 117,468	100%	$ 116,468	99%	$ 102,838	100%	-12%	-12%
Types of Expenditures								
Salaries			-					
Employee Benefits								
Purchased Services			-					
Supplies & Materials			-					
Capital Outlay	60,000	100%	64,000	107%	125,000	100%	95%	108%
Other Objects/Tuition/Transfers								
TOTAL EXPENDITURES	$ 60,000	100%	$ 64,000	107%	$ 125,000	100%	95%	108%
Projected Surplus (Deficit) for year	57,468		52,468		(22,162)			
Beginning Cash Fund Balance - July 1	20,654 *		20,654 *		73,122 **			
Estimated Ending Cash Fund Balance - June 30	$ 78,122 **		$ 73,122 **		$ 50,960 **			

* Audited Cash Balance
** Unaudiated Cash Balance

ALL FUNDS
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND
FISCAL YEAR 2018-19

	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
Revenues by Fund											
10 Education	85,639,780	1,303,892	4,236,543	91,180,215	300,000	7,871,699	4,823,913	12,695,612	8,643,301	0	**112,819,128**
20 Operations and Maintenance	7,870,732	413,176	173,299	8,457,208		0	5,467	5,467	0	0	**8,462,675**
28 Special Education	3,299,778	0	12,090	3,311,868		0	0	0	0	0	**3,311,868**
40 Transportation	3,166,626	0	157,978	3,324,604		0	1,105,541	1,105,541	0	0	**4,430,145**
50 IMRF	4,240,150	114,194	94,006	4,448,351		0	0	0	263,741	0	**4,712,092**
70 Working Cash	0	0	208,134	208,134		0	0	0	0	0	**208,134**
80 Tort Liability	10,000	244,999	32,213	287,212		0	0	0	0	0	**287,212**
Operating Funds - Subtotal	104,227,066	2,076,261	4,914,263	111,217,591	300,000	7,871,699	5,934,921	13,806,620	8,907,042	0	**134,231,253**
30 Debt Service	5,295,146	0	99,453	5,394,599		0	0	0	0	0	**5,394,599**
64 Capital Improvements	0	0	5,704	5,704		0	0	0	0	0	**5,704**
65 Technology Projects	0	0	0	0		0	0	0	0	0	**0**
90 Life Safety	95,550	0	7,288	102,838		0	0	0	0	0	**102,838**
TOTAL REVENUE - ALL FUNDS	109,617,763	2,076,261	5,026,707	116,720,731	300,000	7,871,699	5,934,921	13,806,620	8,907,042	0	**139,734,394**

	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Term. Benefits				Fund Totals
Expenditures by Fund											
10 Education	83,942,496	10,021,339	7,321,417	4,523,850	500,200	1,330,774	74,219				**107,714,294**
20 Operations and Maintenance	3,440,395	435,698	1,756,431	1,464,669	2,175,185	169,773	0				**9,442,151**
28 Special Education	0	0	0	0	0	3,142,472	0				**3,142,472**
40 Transportation	435,059	31,744	3,923,279	1,000	0	39,788	0				**4,430,869**
50 IMRF	0	4,164,974	0	0	0	0	0				**4,164,974**
70 Working Cash	0	0	0	0	0	0	0				**0**
80 Tort Liability	25,000	0	951,975	0	0	0	0				**976,975**
Operating Funds Subtotal	87,817,949	14,653,754	13,953,102	5,989,519	2,675,385	4,682,807	74,219				**129,871,735**
30 Debt Service	0	0	12,000	0	0	5,694,671	0				**5,706,671**
64 Capital Improvements	127,012	6,734	145,000	70,000	85,000	0	0				**433,746**
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	87,944,961	14,660,489	14,110,102	6,059,519	2,885,385	10,377,478	74,219				**136,137,152**

OPERATING FUNDS (W/ WORKING CASH FUND)
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND
FISCAL YEAR 2018-19

	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
Revenues by Fund												
10 Education	85,639,780	1,303,892	4,236,543	91,180,215	300,000	7,871,699	4,823,913	12,695,612	8,643,301	0	**112,819,128**	84.05%
20 Operations and Maintenance	7,870,732	413,176	173,299	8,457,208		0	5,467	5,467	0	0	**8,462,675**	6.30%
28 Special Education	3,299,778	0	12,090	3,311,868		0	0	0	0	0	**3,311,868**	2.47%
40 Transportation	3,166,626	0	157,978	3,324,604		0	1,105,541	1,105,541	0	0	**4,430,145**	3.30%
50 IMRF	4,240,150	114,194	94,006	4,448,351		0	0	0	263,741	0	**4,712,092**	3.51%
70 Working Cash	0	0	208,134	208,134		0	0	0	0	0	**208,134**	0.16%
80 Tort Liability	10,000	244,999	32,213	287,212		0	0	0	0	0	**287,212**	0.21%
Total Operating Funds Revenues	104,227,066	2,076,261	4,914,263	111,217,591	300,000	7,871,699	5,934,921	13,806,620	8,907,042	0	**134,231,253**	100%
Percent to Total	77.65%	1.55%	3.66%	82.86%		5.86%	4.42%	10.29%	6.64%	0.00%		

	Salaries	Employee Benefits	Purchased Services	Supplies & Materials		Capital Outlay	Other Objects	Term. Benefits	Transfers	FUND TOTALS	Percent to Total
Expenditures by Fund											
10 Education	83,942,496	10,021,339	7,321,417	4,523,850		500,200	1,330,774	74,219	0	**107,714,294**	82.94%
20 Operations and Maintenance	3,440,395	435,698	1,756,431	1,464,669		2,175,185	169,773	0	0	**9,442,151**	7.27%
28 Special Education	0	0	0	0		0	3,142,472	0	0	**3,142,472**	2.42%
40 Transportation	435,059	31,744	3,923,279	1,000		0	39,788	0	0	**4,430,869**	3.41%
50 IMRF	0	4,164,974	0	0		0	0	0	0	**4,164,974**	3.21%
70 Working Cash	0	0	0	0		0	0	0	0	**0**	0.00%
80 Tort Liability	25,000	0	951,975	0		0	0	0	0	**976,975**	0.75%
Total Operating Funds Expenditures	87,842,949	14,653,754	13,953,102	5,989,519		2,675,385	4,682,807	74,219	0	**129,871,735**	100%
Percent to Total	67.64%	11.28%	10.74%	4.61%		2.06%	3.61%	0.06%			

OPERATING FUNDS

Revenues over Expenditures

Education Fund	$ 5,104,834
Operations and Maintenance	$ (979,476)
Special Education	$ 169,396
Transportation	$ (724)
IMRF	$ 547,118
Working Cash	$ 208,134
Tort Liability	$ (689,763)
Total Surplus/(Deficit)	**$ 4,359,519**

Financial Section: Fund Balance and Referendum Reserves

Maintaining a Strong Fund Balance: Solvency Ratio & Bond Rating

Until 2018, District 65 maintained a very modest 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, the District was warned by Moody's that unless the operating fund balance is at least 25 percent of the overall budget, the District will no longer be able to maintain a double A bond rating. A high bond rating reduces borrowing cost for the District.

Thanks to the referendum funds, the District's operating fund balance has increased to $42.7 million or 35 percent. The updated financial projections of the District's estimate the District's fund balance to remain above the 30 percent level until FY24.

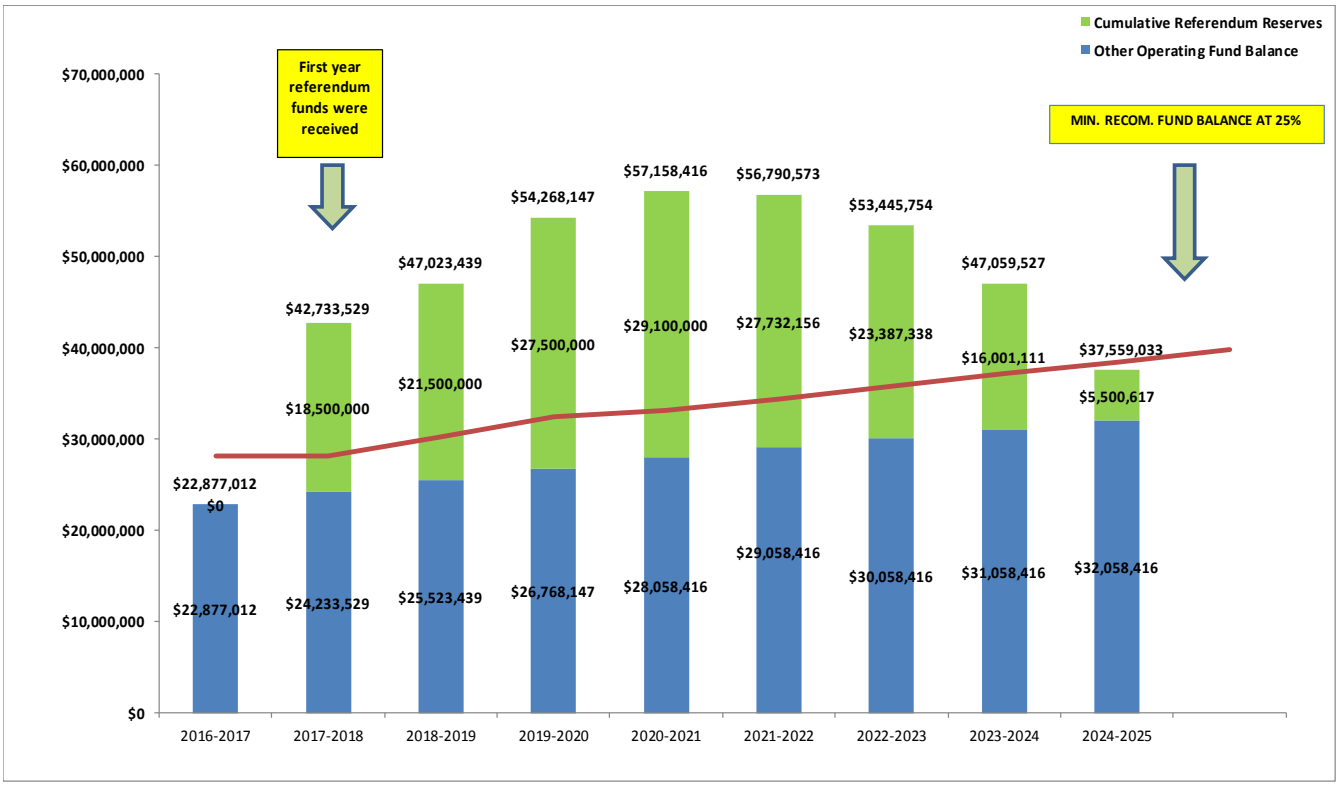
Impact of the Referendum on the Fund Balance and Preserving Referendum Reserves

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 on April 24, 2017 resolution (Attachment A), directs $1 million annually to augment the District's fund balance. In addition, the FY18 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 bar graph presented on the next page illustrates the projected operating fund balance, which includes the "referendum reserves" of the District for FY19-FY25.

Based on the current projections, "referendum reserves" are estimated to last 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



Attachment A

RESOLUTION REGARDING USES OF ADDITIONAL PROPERTY TAX REVENUE

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

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

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

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

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

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

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

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

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

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

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

NO: _____

ABSENT: BROWN

Candace P. Chow

President, Board of Education

Attest:

Adela Quesada

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.

FY19 FINAL BUDGET
REVENUES BY CATEGORY

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
10 EDUCATION FUND	91111 - CURRENT YR TAXES	45,280,678.00	45,803,886.51	43,716,399.00	(2,087,487.51)	-4.56%	(1,564,279.00)	-3.45%
	91112 - FIRST PRIOR YR TX	45,943,701.00	46,039,647.68	43,196,257.00	(2,843,390.68)	-6.18%	(2,747,444.00)	-5.98%
	91113 - OTHER PRIOR YEARS LEVIES	-421,910.25	-1,272,875.70	-1,272,875.70	0.00	0.00%	(850,965.45)	201.69%
	91230 - CPPR TAX - CURRENT YEAR	1,077,246.00	1,185,356.33	1,303,892.00	118,535.67	10.00%	226,646.00	21.04%
	91311 - REG SCH YEAR TUITION	102,559.00	38,367.15	39,518.00	1,150.85	3.00%	(63,041.00)	-61.47%
	91344 - TUITION RICE CC	59,898.87	50,789.88	52,314.00	1,524.12	3.00%	(7,584.87)	-12.66%
	91510 - INTEREST EARNED	109,662.68	282,058.36	310,264.20	28,205.84	10.00%	200,601.52	182.93%
	91611 - SALES TO PUPILS-LUNCH	332,158.31	365,169.23	365,169.00	(0.23)	0.00%	33,010.69	9.94%
	91612 - SALES TO PUPILS-BREAKFAST	6,404.85	8,519.40	8,519.40	0.00	0.00%	2,114.55	33.01%
	91613 - SALES TO PUPILS-A LA CARTE	155,497.29	163,711.47	163,711.47	0.00	0.00%	8,214.18	5.28%
	91620 - SALES TO ADULTS	5,058.80	6,848.10	6,848.10	0.00	0.00%	1,789.30	35.37%
	91621 - CATERING SERVICES	72,113.90	89,716.53	78,434.00	(11,282.53)	-12.58%	6,320.10	8.76%
	91720 - STUDENT FEES	506,000.92	501,335.63	501,335.63	0.00	0.00%	(4,665.29)	-0.92%
	91721 - SCHOOL ACTIVITY FEES	-81,809.51	-82,349.45	-78,349.45	4,000.00	-4.86%	3,460.06	-4.23%
	91722 - STUDENT CAMP FEES	89,258.00	90,638.92	99,811.00	9,172.08	10.12%	10,553.00	11.82%
	91723 - TECHNOLOGY FEES	131,818.24	152,307.59	152,307.59	0.00	0.00%	20,489.35	15.54%
	91724 - PARENT FEES-SUMMER PROGRAM	75,000.00	78,960.53	78,960.00	(0.53)	0.00%	3,960.00	5.28%
	91725 - PARENT FEES-DAY CARE 525	1,452,993.00	1,655,668.93	1,655,668.43	(0.50)	0.00%	202,675.43	13.95%
	91726 - PARENT FEES-DAY CARE 560	21,000.71	20,625.29	23,625.00	2,999.71	14.54%	2,624.29	12.50%
	91920 - PRIVATE SOURCES	422,529.06	465,355.90	265,606.00	(199,749.90)	-42.92%	(156,923.06)	-37.14%
	91921 - PRIVATE GRANTS	302,114.00	295,325.00	10,500.00	(284,825.00)	-96.44%	(291,614.00)	-96.52%
	91960 - TIF SURPLUS PAYMENTS	376,028.00	224,188.49	0.00	(224,188.49)	-100.00%	(376,028.00)	-100.00%
	91995 - DEC REIMBURSEMENT	52,610.00	52,814.00	53,531.00	717.00	1.36%	921.00	1.75%
	91996 - E-RATE REIMBURSEMENT	347,549.87	167,011.30	167,011.30	0.00	.00%	(180,538.57)	-51.95%
	91999 - OTHER LOCAL REVENUE	140,000.00	215,752.86	281,758.00	66,005.14	30.59%	141,758.00	101.26%
	91 - LOCAL REVENUES	**96,558,160.74**	**96,598,829.93**	**91,180,214.97**	**(5,418,614.96)**	**-5.61%**	**(5,377,945.77)**	**-5.57%**
	92100 - GRANTS - SUPPORTING	150,000.00	0.00	150,000.00	150,000.00	.00%	0.00	.00%
	92200 - GRANTS - SUPPORTING	150,000.00	0.00	150,000.00	150,000.00	.00%	0.00	.00%
	92 - FLOW THRU REVENUES	**300,000.00**	**0.00**	**300,000.00**	**300,000.00**	**.00%**	**0.00**	**.00%**
	93001 - EVIDENCE BASED FUNDING	2,835,823.00	5,909,284.13	7,871,699.00	1,962,414.87	33.21%	5,035,876.00	177.58%
	93002 - GEN STATE AID - POVERTY	1,670,934.00	1,971,092.44	0.00	(1,971,092.44)	-100.00%	(1,670,934.00)	-100.00%
	93100 - PRIV. FACIL TUITION REIMB	739,404.30	1,037,009.81	884,260.34	(152,749.47)	-14.73%	144,856.04	19.59%
	93105 - SP ED - EXTRAORDINARY	888,940.00	496,761.70	0.00	(496,761.70)	-100.00%	(888,940.00)	-100.00%
	93110 - SPECIAL EDUC-PERSONNEL	1,740,846.00	1,004,255.50	0.00	(1,004,255.50)	-100.00%	(1,740,846.00)	-100.00%

FY19 FINAL BUDGET
REVENUES BY CATEGORY

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	93120 - SP ED ORPHANAGE INDIVIDUA	1,687,773.00	1,732,669.92	1,732,669.00	(0.92)	.00%	44,896.00	2.66%
	93130 - STATE-SP ED-ORPHANAGE	74,560.00	148,543.00	74,560.00	(73,983.00)	-49.81%	0.00	.00%
	93145 - SP ED SUMMER SCHOOL	2,183.00	2,183.00	2,183.00	0.00	.00%	0.00	.00%
	93305 - BILINGUAL ED- T.P.I.	172,063.00	312,630.00	0.00	(312,630.00)	-100.00%	(172,063.00)	-100.00%
	93360 - FREE LUNCH & BREAKFAST	14,890.90	18,347.94	15,504.66	(2,843.28)	-15.50%	613.76	4.12%
	93651 - NATIONAL CERTIF.INITIAT.	4,500.00	4,500.00	4,500.00	0.00	.00%	0.00	.00%
	93695 - TRUANTS ALTERNATIVE	60,000.00	102,000.00	6,000.00	(96,000.00)	-94.12%	(54,000.00)	-90.00%
	93700 - PREVENTIVE INIT. 0-3 YRS	933,697.50	1,223,938.00	1,163,839.00	(60,099.00)	-4.91%	230,141.50	24.65%
	93705 - EARLY CHILDHOOD GRANTS	615,795.19	807,121.78	934,668.00	127,546.22	15.80%	318,872.81	51.78%
	93800 - STATE LIBRARY GRANT	4,758.81	10,425.81	4,758.81	(5,667.00)	-54.36%	0.00	.00%
	93950 - ORPHANAGE TUITION - 18-3	9,474.00	-2,274.50	970.00	3,244.50	-142.65%	(8,504.00)	-89.76%
	93998 - PIPES & PRECIPITATION GRANT	63,299.00	25,668.70	0.00	(25,668.70)	-100.00%	(63,299.00)	-100.00%
	93 - STATE REVENUES	**11,518,941.70**	**14,804,157.23**	**12,695,611.81**	**(2,108,545.42)**	**-14.24%**	**1,176,670.11**	**10.22%**
	94044 - EARLY HEADSTART GRANT	1,183,545.19	968,468.82	968,468.82	0.00	0.00%	(215,076.37)	-18.17%
	94045 - HEAD START	1,808,929.00	1,585,740.18	1,585,740.18	0.00	0.00%	(223,188.82)	-12.34%
	94110 - CLASS SIZE REDUCTION/FED	89,005.56	52,599.04	51,845.99	(753.05)	-1.43%	(37,159.57)	-41.75%
	94210 - NATIONAL SCH LUNCH PROG	1,193,223.00	1,168,756.06	1,168,756.06	0.00	0.00%	(24,466.94)	-2.05%
	94220 - SCHOOL BREAKFAST PROGRAM	103,227.28	101,602.34	101,602.34	0.00	0.00%	(1,624.94)	-1.57%
	94226 - CHILD & ADULT CARE FOOD	153,374.59	161,685.45	161,685.45	0.00	0.00%	8,310.86	5.42%
	94300 - TITLE I LOW INCOME	1,103,968.00	1,071,857.00	1,024,251.00	(47,606.00)	-4.44%	(79,717.00)	-7.22%
	94493 - DHS-562	213,963.46	278,465.32	262,969.59	(15,495.73)	-5.56%	49,006.13	22.90%
	94496 - DHS-525	135,184.30	71,761.58	112,677.76	40,916.18	57.02%	(22,506.54)	-16.65%
	94600 - SP ED-PRESCHOOL	67,840.00	53,093.00	61,274.00	8,181.00	15.41%	(6,566.00)	-9.68%
	94620 - SP ED-IDEA	1,767,491.00	1,619,769.00	1,652,283.00	32,514.00	2.01%	(115,208.00)	-6.52%
	94625 - SP ED IDEA ROOM & BOARD	482,667.00	311,902.24	293,134.97	(18,767.27)	-6.02%	(189,532.03)	-39.27%
	94905 - IMMIGRANT ED PROGRAM	6,513.00	0.00	0.00	0.00	0.00%	(6,513.00)	-100.00%
	94909 - TITLE III	141,334.00	44,596.00	72,716.00	28,120.00	63.05%	(68,618.00)	-48.55%
	94932 - TITLE II	117,251.44	88,948.96	48,574.01	(40,374.95)	-45.39%	(68,677.43)	-58.57%
	94991 - MEDICAID - ADM OUTREACH	311,845.50	203,024.75	341,024.25	137,999.50	67.97%	29,178.75	9.36%
	94992 - MEDICAID - FEE FOR SERVICE	941,406.00	598,299.80	736,297.70	137,997.90	23.07%	(205,108.30)	-21.79%
	94 - FEDERAL REVENUES	**9,820,768.32**	**8,380,569.54**	**8,643,301.12**	**262,731.58**	**3.14%**	**(1,177,467.20)**	**-11.99%**
	10 EDUCATION FUND TOTAL	**118,197,870.76**	**119,783,556.70**	**112,819,127.90**	**(6,964,428.80)**	-5.81%	(5,378,742.86)	-4.55%
20 BUILDING FUND	91111 - CURRENT YR TAXES	2,711,412.00	2,711,412.00	5,390,743.00	2,679,331.00	98.82%	2,679,331.00	98.82%
	91112 - FIRST PRIOR YR TX	5,425,498.00	5,440,160.16	2,609,257.00	(2,830,903.16)	-52.04%	(2,816,241.00)	-51.91%

FY19 FINAL BUDGET
REVENUES BY CATEGORY

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	91113 - OTHER PRIOR YEARS LEVIES	-42,847.38	-129,267.75	-129,267.75	0.00	.00%	(86,420.37)	201.69%
	91230 - CPPR TAX - CURRENT YEAR	341,972.00	375,614.49	413,176.00	37,561.51	10.00%	71,204.00	20.82%
	91510 - INTEREST EARNED	21,961.67	56,430.76	62,073.84	5,643.08	10.00%	40,112.17	182.65%
	91912 - PERMIT RENTAL FEES	25,879.00	43,121.60	45,000.00	1,878.40	4.36%	19,121.00	73.89%
	91940 - OTHER DIST/GOVT AGENCY	53,977.00	43,557.04	53,977.00	10,419.96	23.92%	0.00	.00%
	91996 - E-RATE REIMBURSEMENT	23,095.47	12,248.60	12,248.60	0.00	.00%	(10,846.87)	-46.97%
	91 - LOCAL REVENUES	**8,560,947.76**	**8,553,276.90**	**8,457,207.69**	**(96,069.21)**	**-1.12%**	**(103,740.07)**	**-1.21%**
	93700 - PREVENTIVE INIT. 0-3 YRS	353.22	353.22	353.22	-	.00%	-	.00%
	93705 - EARLY CHILDHOOD GRANTS	5,114.00	5,114.00	5,114.00	-	.00%	-	.00%
	93 - STATE REVENUES	**5,467.22**	**5,467.22**	**5,467.22**	**-**	**.00%**	**-**	**.00%**
	94044 - EARLY HEADSTART GRANT	0.00	0.00	0.00	-	.00%	-	.00%
	94045 - HEAD START	0.00	0.00	0.00	-	.00%	-	.00%
	94 - FEDERAL REVENUES	**0.00**	**0.00**	**0.00**	**-**	**.00%**	**-**	**.00%**
	20 BUILDING FUND TOTAL	**8,566,414.98**	**8,558,744.12**	**8,462,674.91**	**(96,069.21)**	**-1.12%**	**(103,740.07)**	**-1.21%**
					-			
28 SPECIAL EDUCATION FUND	91111 - CURRENT YR TAXES	1,500,000.00	1,500,000.00	1,856,515.00	356,515.00	23.77%	356,515.00	23.77%
	91112 - FIRST PRIOR YR TX	1,461,000.00	1,462,229.35	1,443,485.00	(18,744.35)	-1.28%	(17,515.00)	-1.20%
	91113 - OTHER PRIOR YEARS LEVIES	-73.75	-222.48	-222.48	-	.00%	(148.73)	201.67%
	91510 - INTEREST EARNED	4,277.43	10,990.93	12,090.02	1,099.09	10.00%	7,812.59	182.65%
	91 - LOCAL REVENUES	**2,965,203.68**	**2,972,997.80**	**3,311,867.54**	**338,869.74**	**11.40%**	**346,663.86**	**11.69%**
	28 SPECIAL EDUCATION FUND TOTAL	**2,965,203.68**	**2,972,997.80**	**3,311,867.54**	**338,869.74**	**11.40%**	**346,663.86**	**11.69%**
					-			
30 DEBT SERVICE FUND	91111 - CURRENT YR TAXES	4,010,696.00	4,537,847.93	4,272,581.00	(265,266.93)	-5.85%	261,885.00	6.53%
	91112 - FIRST PRIOR YR TX	1,539,782.00	2,236,405.64	1,727,419.00	(508,986.64)	-22.76%	187,637.00	12.19%
	91113 - OTHER PRIOR YEARS LEVIES	-233,632.51	-704,854.08	-704,854.08	-	.00%	(471,221.57)	201.69%
	91510 - INTEREST EARNED	37,068.95	90,411.92	99,453.11	9,041.19	10.00%	62,384.16	168.29%
	91 - LOCAL REVENUES	**5,353,914.44**	**6,159,811.41**	**5,394,599.03**	**(765,212.38)**	**-12.42%**	**40,684.59**	**0.76%**
	30 DEBT SERVICE FUND TOTAL	**5,353,914.44**	**6,159,811.41**	**5,394,599.03**	**(765,212.38)**	**-12.42%**	**40,684.59**	**0.76%**
40 TRANSPORTATION FUND	91111 - CURRENT YR TAXES	2,250,000.00	2,250,000.00	1,034,772.00	(1,215,228.00)	-54.01%	(1,215,228.00)	-54.01%
	91112 - FIRST PRIOR YR TX	887,529.00	880,628.24	2,165,228.00	1,284,599.76	145.87%	1,277,699.00	143.96%
	91113 - OTHER PRIOR YEARS LEVIES	-11,062.15	-33,373.78	-33,373.78	0.00	.00%	(22,311.63)	201.69%
	91411 - REG DAY - PUPIL/PARENTS	71,147.00	64,177.79	66,103.00	1,925.21	3.00%	(5,044.00)	-7.09%
	91510 - INTEREST EARNED	32,505.12	83,522.29	91,874.52	8,352.23	10.00%	59,369.40	182.65%
	91 - LOCAL REVENUES	**3,230,118.97**	**3,244,954.54**	**3,324,603.74**	**79,649.20**	**2.45%**	**94,484.77**	**2.93%**

FY19 FINAL BUDGET
REVENUES BY CATEGORY

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	93500 - TRANSPORTATION	22,755.00	29,661.12	27,473.76	(2,187.36)	-7.37%	4,718.76	20.74%
	93510 - TRANSPORTATION	1,198,528.00	1,414,771.32	960,260.58	(454,510.74)	-32.13%	(238,267.42)	-19.88%
	93700 - PREVENTIVE INIT. 0-3 YRS	3,069.00	3,069.00	3,069.00	-	.00%	-	.00%
	93705 - EARLY CHILDHOOD GRANTS	114,738.00	114,738.00	114,738.00	-	.00%	-	.00%
	93 - STATE REVENUES	**1,339,090.00**	**1,562,239.44**	**1,105,541.34**	**(456,698.10)**	**-29.23%**	**(233,548.66)**	**-17.44%**
	40 TRANSPORTATION FUND TOTAL	**4,569,208.97**	**4,807,193.98**	**4,430,145.08**	**(377,048.90)**	**-7.84%**	**(139,063.89)**	**-3.04%**
					-			
50 IMRF FUND	91111 - CURRENT YR TAXES	750,000.00	750,000.00	750,000.00	-	.00%	-	.00%
	91112 - FIRST PRIOR YR TX	215,770.00	212,431.09	1,750,000.00	1,537,568.91	723.80%	1,534,230.00	711.05%
	91113 - OTHER PRIOR YEARS LEVIES	-1,474.95	-4,449.83	-4,449.83	-	.00%	(2,974.88)	201.69%
	91151 - CURRENT YEAR LEVY-SS/MED	550,000.00	550,000.00	1,292,308.00	742,308.00	134.97%	742,308.00	134.97%
	91152 - FIRST PR YEAR LEVY-SS/MED	1,422,994.00	1,423,881.54	507,692.00	(916,189.54)	-64.34%	(915,302.00)	-64.32%
	91153 - OTHER PR YEAR LEVY-SS/MED	-18,363.00	-55,400.46	-55,400.00	0.46	.00%	(37,037.00)	201.69%
	91230 - CPPR TAX - CURRENT YEAR	96,310.00	103,813.06	114,194.00	10,380.94	10.00%	17,884.00	18.57%
	91510 - INTEREST EARNED	33,259.25	85,460.07	94,006.08	8,546.01	10.00%	60,746.83	182.65%
	91 - LOCAL REVENUES	**3,048,495.30**	**3,065,735.47**	**4,448,350.25**	**1,382,614.78**	**45.10%**	**1,399,854.95**	**45.92%**
	94869 - BAB INTEREST PAYMENTS	275,207.00	282,814.26	263,741.00	(19,073.26)	-6.74%	(11,466.00)	-4.17%
	94 - FEDERAL REVENUES	**275,207.00**	**282,814.26**	**263,741.00**	**(19,073.26)**	**-6.74%**	**(11,466.00)**	**-4.17%**
	97130 - PERM. TRANSFER BET. FUNDS	37,068.95	37,068.95	0.00	(37,068.95)	-100.00%	(37,068.95)	-100.00%
	97 - PERMANENT TRANSFERS	**37,068.95**	**37,068.95**	**0.00**	**(37,068.95)**	**-100.00%**	**(37,068.95)**	**-100.00%**
	50 IMRF FUND TOTAL	**3,360,771.25**	**3,385,618.68**	**4,712,091.25**	**1,326,472.57**	**39.18%**	**1,351,320.00**	**40.21%**
					-			
64 CAP. & LIFE SAFETY PRJ FD	91510 - INTEREST EARNED	2,837.19	5,185.00	5,703.50	518.50	10.00%	2,866.31	101.03%
	91 - LOCAL REVENUES	**2,837.19**	**5,185.00**	**5,703.50**	**518.50**	**10.00%**	**2,866.31**	**101.03%**
	93927 - STATE SECURITY GRANT	0.00	0.00	0.00	-	.00%	-	.00%
	93 - STATE REVENUES	**0.00**	**0.00**	**0.00**	**-**	**.00%**	**-**	**.00%**
	97210 - PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	-	.00%	-	.00%
	97 - PERMANENT TRANSFERS	**0.00**	**0.00**	**0.00**	**-**	**.00%**	**-**	**.00%**
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	**2,837.19**	**5,185.00**	**5,703.50**	**518.50**	**10.00%**	**2,866.31**	**101.03%**
					-			
70 WORKING CASH FUND	91510 - INTEREST EARNED	73,637.69	189,212.96	208,134.26	18,921.30	10.00%	134,496.57	182.65%
	91 - LOCAL REVENUES	**73,637.69**	**189,212.96**	**208,134.26**	**18,921.30**	**10.00%**	**134,496.57**	**182.65%**
	70 WORKING CASH FUND TOTAL	**73,637.69**	**189,212.96**	**208,134.26**	**18,921.30**	**10.00%**	**134,496.57**	**182.65%**
80 TORT FUND	91111 - CURRENT YR TAXES	0.00	0.00	0.00	0.00	.00%	0.00	.00%
	91112 - FIRST PRIOR YR TX	1,072,161.00	1,080,682.99	10,000.00	(1,070,682.99)	-99.07%	(1,062,161.00)	-99.07%

FY19 FINAL BUDGET
REVENUES BY CATEGORY

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	91113 - OTHER PRIOR YEARS LEVIES	-6,637.28	-20,024.26	0.00	20,024.26	-100.00%	6,637.28	-100.00%
	91230 - CPPR TAX - CURRENT YEAR	202,507.00	222,726.19	244,999.00	22,272.81	.00%	42,492.00	9.98%
	91510 - INTEREST EARNED	11,397.02	29,284.66	32,213.13	2,928.47	10.00%	20,816.11	182.65%
	91 - LOCAL REVENUES	**1,279,427.74**	**1,312,669.58**	**287,212.13**	**(1,025,457.45)**	**-78.12%**	**(992,215.61)**	**-77.55%**
	80 TORT FUND TOTAL	**1,279,427.74**	**1,312,669.58**	**287,212.13**	**(1,025,457.45)**	**-78.12%**	**(992,215.61)**	**-77.55%**
					-			
90 LIFE SAFETY FUND	91111 - CURRENT YR TAXES	57,000.00	57,316.48	59,363.00	2,046.52	3.57%	2,363.00	4.15%
	91112 - FIRST PRIOR YR TX	59,363.00	56,975.70	40,637.00	(16,338.70)	-28.68%	(18,726.00)	-31.54%
	91113 - OTHER PRIOR YEARS LEVIES	-1,474.95	-4,449.82	-4,449.82	-	.00%	(2,974.87)	201.69%
	91510 - INTEREST EARNED	2,580.14	6,625.27	7,287.80	662.53	10.00%	4,707.66	182.46%
	91 - LOCAL REVENUES	**117,468.19**	**116,467.63**	**102,837.98**	**(13,629.65)**	**-11.70%**	**(14,630.21)**	**-12.45%**
	90 LIFE SAFETY FUND TOTAL	**117,468.19**	**116,467.63**	**102,837.98**	**(13,629.65)**	**-11.70%**	**(14,630.21)**	**-12.45%**
					-			
	TOTAL ALL FUNDS	**144,486,754.89**	**147,291,457.86**	**139,734,393.58**	**(7,557,064.28)**	**-5.13%**	**(4,752,361.31)**	**-3.29%**

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
10 EDUCATION FUND	01010 - SUPERINTENDENT	245,109.12	245,109.16	252,217.12	7,107.96	2.90%	7,108.00	2.90%
	01030 - DIRECTORS	1,127,478.58	1,111,560.43	1,304,437.39	192,876.96	17.35%	176,958.81	15.70%
	01040 - COORDINATORS/SUPERVISORS	1,069,170.42	1,061,019.20	1,233,241.28	172,222.08	16.23%	164,070.86	15.35%
	01050 - COORD/SUPERS-SPECIAL PRGM	1,306,749.27	1,324,331.05	1,275,829.97	(48,501.08)	-3.66%	(30,919.30)	-2.37%
	01056 - ASST COOR - SCHOOL AGE	50,493.00	50,493.18	52,009.18	1,516.00	3.00%	1,516.18	3.00%
	01060 - GRANT MANAGER	81,577.00	80,617.35	83,036.35	2,419.00	3.00%	1,459.35	1.79%
	01070 - ADMIN. SUPPORT	1,230,767.07	1,223,739.71	1,357,949.14	134,209.43	10.97%	127,182.07	10.33%
	01071 - PROGRAM SUPPORT STAFF	387,143.00	448,724.40	566,430.67	117,706.27	26.23%	179,287.67	46.31%
	01080 - ADMIN. OTHER	1,358,221.24	1,286,976.40	1,428,729.30	141,752.90	11.01%	70,508.06	5.19%
	01110 - PRINCIPAL	2,218,171.45	2,221,919.18	2,250,097.00	28,177.82	1.27%	31,925.55	1.44%
	01120 - ASSISTANT PRINCIPAL	1,409,224.73	1,446,337.30	1,451,384.15	5,046.85	0.35%	42,159.42	2.99%
	01130 - DEPARTMENT CHAIRMAN	4,000.00	2,000.00	4,000.00	2,000.00	100.00%	0.00	0.00%
	01133 - D.E.C. PRESIDENT	108,395.00	114,471.72	108,990.00	(5,481.72)	-4.79%	595.00	0.55%
	01138 - PROJECT SPECIALIST	32,681.00	32,682.71	68,063.00	35,380.29	108.25%	35,382.00	108.26%
	01139 - INTERN	36,000.00	31,890.00	36,000.00	4,110.00	12.89%	0.00	0.00%
	01140 - SECRETARIES & CLERKS	941,796.60	958,441.54	972,769.89	14,328.35	1.49%	30,973.29	3.29%
	01150 - TEACHERS-REGULAR	42,177,007.72	41,878,994.83	43,005,324.87	1,126,330.04	2.69%	828,317.15	1.96%
	01155 - NEW TEACHER ORIENTATION	21,000.00	17,548.40	25,000.00	7,451.60	42.46%	4,000.00	19.05%
	01170 - TEACHER - SUBSTITUTES	577,000.00	452,839.92	644,827.00	191,987.08	42.40%	67,827.00	11.76%
	01171 - SUBSTITUTE TEACH-PROF.DEV	0.00	10,310.00	33,232.00	22,922.00	222.33%	33,232.00	0.00%
	01176 - TEACHERS-SUB/DAY CARE	12,000.00	4,743.13	8,000.00	3,256.87	68.66%	(4,000.00)	-33.33%
	01180 - TEACHERS-SPECIAL EDUCA.	7,617,609.90	7,622,312.84	7,903,703.90	281,391.06	3.69%	286,094.00	3.76%
	01181 - INTINERANT TEACHER	76,309.00	76,309.00	80,537.00	4,228.00	5.54%	4,228.00	5.54%
	01182 - KINDERGARTEN TCHR STIPEND	35,000.00	35,147.20	35,000.00	(147.20)	-0.42%	0.00	0.00%
	01185 - COACH	1,595,945.30	1,412,874.34	1,851,480.00	438,605.66	31.04%	255,534.70	16.01%
	01186 - LIBRARY MEDIA ASSISTANTS	84,827.00	87,038.80	85,226.70	(1,812.10)	-2.08%	399.70	0.47%
	01187 - COMPUTER/TECHNOLOGY ASST	501,303.00	476,015.39	548,792.53	72,777.14	15.29%	47,489.53	9.47%
	01189 - BILINGUAL FACILITATOR	38,154.50	43,604.88	45,573.50	1,968.62	4.51%	7,419.00	19.44%
	01192 - TEACHER-HOME & HOSPITAL	5,000.00	12,836.25	1,000.00	(11,836.25)	-92.21%	(4,000.00)	-80.00%
	01195 - GROUP AND SITE LEADERS	776,850.51	734,315.32	801,279.80	66,964.48	9.12%	24,429.29	3.14%
	01197 - CHILD DEVELOPMENT TEACHER	461,434.00	373,743.96	263,699.63	(110,044.33)	-29.44%	(197,734.37)	-42.85%
	01198 - MCKINNEY VENTO LIAISON	38,880.00	41,715.00	39,658.00	(2,057.00)	-4.93%	778.00	2.00%
	01201 - FOOD SERVICE CHILD CARE	43,913.70	27,913.82	44,961.90	17,048.08	61.07%	1,048.20	2.39%
	01205 - CENTER FACILITATOR	73,710.00	92,137.83	75,837.83	(16,300.00)	-17.69%	2,127.83	2.89%
	01206 - CHILD DEVELOPMENT AIDE	0.00	0.00	221,364.00	221,364.00	0.00%	221,364.00	0.00%
	01207 - FAMILY SUPPORT ADVOCATE	188,780.00	173,338.45	189,346.31	16,007.86	9.24%	566.31	0.30%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
01208 - FAMILY SUPPORT TEAM LEADE	0.00	55,664.47	56,538.33	873.86	1.57%	56,538.33	0.00%
01209 - CHILD DEVELOP TEAM LEADER	83,912.00	24,335.25	84,634.00	60,298.75	247.78%	722.00	0.86%
01210 - EXTRA DUTIES STIPEND	30,000.00	71,250.00	70,000.00	(1,250.00)	-1.75%	40,000.00	133.33%
01211 - SUMMER CURRICULUM PROJECT	52,000.00	97,692.50	105,000.00	7,307.50	7.48%	53,000.00	101.92%
01213 - ALTERN. TO SUSP. STIPEND	7,500.00	6,775.00	4,000.00	(2,775.00)	-40.96%	(3,500.00)	-46.67%
01215 - STIPEND	789,709.00	772,737.32	728,542.00	(44,195.32)	-5.72%	(61,167.00)	-7.75%
01216 - MENTORING STIPEND	0.00	12,200.00	12,000.00	(200.00)	-1.64%	12,000.00	0.00%
01217 - MEETING STIPEND	7,000.00	7,201.93	9,000.00	1,798.07	24.97%	2,000.00	28.57%
01218 - WEBMASTER STIPEND	17,000.00	17,000.00	17,000.00	0.00	0.00%	0.00	0.00%
01219 - CAR ALLOWANCE	8,833.00	9,315.00	9,315.00	0.00	0.00%	482.00	5.46%
01220 - OVERTIME	53,500.00	31,768.19	38,500.00	6,731.81	21.19%	(15,000.00)	-28.04%
01223 - BOARD SECRETARY	56,671.00	56,671.81	58,371.81	1,700.00	3.00%	1,700.81	3.00%
01225 - SECRETARIAL SUMMER WORK	16,000.00	6,073.55	16,000.00	9,926.45	163.44%	0.00	0.00%
01227 - TEST STIPENDS	30,000.00	32,000.00	30,000.00	(2,000.00)	-6.25%	0.00	0.00%
01229 - SUMMER WORK-ASSIST. PRINCIPALS	25,000.00	10,129.39	25,000.00	14,870.61	146.81%	0.00	0.00%
01250 - LIBRARIANS	1,207,664.00	1,251,754.59	1,299,689.00	47,934.41	3.83%	92,025.00	7.62%
01280 - SOCIAL WORKERS	2,464,192.60	2,516,644.70	2,634,240.36	117,595.66	4.67%	170,047.76	6.90%
01290 - NURSES	76,526.00	67,116.04	84,446.00	17,329.96	25.82%	7,920.00	10.35%
01295 - OCCUP & PHYS THERAPISTS	666,014.80	661,555.34	681,430.80	19,875.46	3.00%	15,416.00	2.31%
01310 - PSYCHOLOGISTS	1,191,441.16	1,186,922.93	1,190,415.50	3,492.57	0.29%	(1,025.66)	-0.09%
01320 - SPEECH CLINICIANS	1,633,044.00	1,540,506.83	1,553,576.60	13,069.77	0.85%	(79,467.40)	-4.87%
01321 - INTERPRETATION SERVICES	8,000.00	524.42	5,100.00	4,575.58	872.50%	(2,900.00)	-36.25%
01322 - TRANSLATOR	57,940.00	58,838.23	59,679.72	841.49	1.43%	1,739.72	3.00%
01325 - VISION/HEARING TECHNICIAN	59,616.00	60,078.32	60,448.32	370.00	0.62%	832.32	1.40%
01350 - FOOD SERVICE MIDDLE SCHOOL	331,377.36	314,279.64	330,737.12	16,457.48	5.24%	(640.24)	-0.19%
01360 - FOOD SERVICE ELEMENTARY	243,114.18	197,523.36	236,431.74	38,908.38	19.70%	(6,682.44)	-2.75%
01361 - NUTRITIONIST	45,468.18	46,300.59	46,800.50	499.91	1.08%	1,332.32	2.93%
01370 - LUNCHROOM SUPERVISORS	633,453.45	598,284.19	616,232.70	17,948.51	3.00%	(17,220.75)	-2.72%
01410 - AIDES	441,767.28	490,578.16	551,565.00	60,986.84	12.43%	109,797.72	24.85%
01411 - AIDES SUBSTITUTES	65,000.00	26,662.50	53,000.00	26,337.50	98.78%	(12,000.00)	-18.46%
01415 - HEALTH AIDES	473,214.37	482,081.34	488,952.52	6,871.18	1.43%	15,738.15	3.33%
01416 - HEALTH AIDES-SUBSTITUTES	40,000.00	47,309.42	48,000.00	690.58	1.46%	8,000.00	20.00%
01420 - SP ED AIDES	2,451,019.50	2,492,982.55	2,526,380.61	33,398.06	1.34%	75,361.11	3.07%
01421 - SPECIAL ED SUB AIDE	5,000.00	24,465.00	25,000.00	535.00	2.19%	20,000.00	400.00%
01425 - SUMMER SCH-CERTIFIED	266,766.00	218,213.67	198,741.57	(19,472.10)	-8.92%	(68,024.43)	-25.50%
01610 - TEMPORARY HELP	2,000.00	202.50	11,000.00	10,797.50	5332.10%	9,000.00	450.00%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
01612 - RESIDENCE/TRUANT OFFICER	50,000.00	16,736.56	12,682.48	(4,054.08)	-24.22%	(37,317.52)	-74.64%
01630 - STAFF CHANGES	90,000.00	0.00	142,000.00	142,000.00	0.00%	52,000.00	57.78%
01650 - HEADSTART TEACHER SALARY	517,719.50	538,998.64	576,541.00	37,542.36	6.97%	58,821.50	11.36%
01651 - HEADSTART T.A. SALARY	272,050.00	205,679.93	269,493.60	63,813.67	31.03%	(2,556.40)	-0.94%
01652 - HEADSTART - FOOD SALARY	40,209.00	74,501.42	75,480.00	978.58	1.31%	35,271.00	87.72%
01701 - BLDG/CHAIR-LANGUAGE ARTS	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	0.00	0.00%	0.00	0.00%
01703 - BLDG/CHAIR-MATH	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	0.00	0.00%	0.00	0.00%
01705 - BLDG/CHAIR-FOREIGN LANG.	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	0.00	0.00%	0.00	0.00%
01707 - BLDG\CHAIR-FINE ARTS	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01801 - DISTRICTWIDE CHAIR-LA	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01802 - DISTRICTWIDE CHAIR-SCIENCE	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01803 - DISTRICTWIDE CHAIR-SS	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01804 - DISTRICTWIDE CHAIR-PE	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01805 - DISTRICTWIDE CHAIR-MUSIC	4,000.00	4,000.00	4,000.00	0.00	0.00%	0.00	0.00%
01806 - DISTRICTWIDE CHAIR-ART	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	0.00	0.00%	0.00	0.00%
01808 - DISTRICTWIDE CHAIR-FOREIGN LANG	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	0.00	0.00%	0.00	0.00%
01900 - TRACK MOVEMENT	500,000.00	0.00	500,000.00	500,000.00	0.00%	0.00	0.00%
01 - SALARIES TOTAL	**80,992,924.49**	**79,595,107.97**	**83,942,495.69**	**4,347,387.72**	**5.46%**	**2,949,571.20**	**3.64%**
02110 - TEACHER RETIREMENT	10,117.00	10,228.04	10,228.00	(0.04)	0.00%	111.00	1.10%
02111 - TEACH RETIRE-HEALTH	557,207.72	587,559.82	609,593.31	22,033.49	3.75%	52,385.59	9.40%
02112 - TRS CONTRIBUTION	417,888.90	381,158.72	394,379.66	13,220.94	3.47%	(23,509.24)	-5.63%
02113 - TRS FEDERAL GRANTS	97,708.75	-28,290.84	97,395.75	125,686.59	-444.27%	(313.00)	-0.32%
02150 - TRS RETIREMENT COST	50,000.00	125,678.39	100,000.00	(25,678.39)	-20.43%	50,000.00	100.00%
02180 - BOARD PAID ANNUITY	15,415.45	15,304.16	15,815.00	510.84	3.34%	399.55	2.59%
02210 - LIFE INSURANCE	79,006.73	95,864.37	95,864.37	0.00	0.00%	16,857.64	21.34%
02221 - MEDICAL INSURANCE	8,315,028.65	8,261,687.12	8,071,664.91	(190,022.21)	-2.30%	(243,363.74)	-2.93%
02222 - DISABILITY INSURANCE	109,842.73	144,395.12	144,395.12	0.00	0.00%	34,552.39	31.46%
02230 - DENTAL INSURANCE	379,308.72	370,539.24	374,777.49	4,238.25	1.14%	(4,531.23)	-1.19%
02236 - EMPLOYEE ASSISTANCE	27,954.00	27,954.00	27,225.00	(729.00)	-2.61%	(729.00)	-2.61%
02237 - FLEX PROGRAM ADM EXPENSE	9,000.00	7,889.75	9,000.00	1,110.25	14.07%	0.00	0.00%
02300 - TUITION REIMBURSEMENT	1,500.00	1,706.83	1,500.00	(206.83)	-12.12%	0.00	0.00%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund

	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
02301 - TUITION REIMBSMNT-COUNCIL	7,500.00	0.00	7,500.00	7,500.00	0.00%	0.00	0.00%
02302 - TUITION REIMBURSEMENT-DEC	50,000.00	50,266.34	50,000.00	(266.34)	-0.53%	0.00	0.00%
02350 - MEDICAL FITNESS FOR DUTY	12,000.00	3,150.00	10,000.00	6,850.00	217.46%	(2,000.00)	-16.67%
02400 - PHYSICAL EXAM REIMBURSE	3,000.00	775.36	2,000.00	1,224.64	157.94%	(1,000.00)	-33.33%
02 - BENEFITS TOTAL	**10,142,478.65**	**10,055,866.42**	**10,021,338.61**	**(34,527.81)**	**-0.34%**	**(121,140.04)**	**-1.19%**
03106 - BEHAVIORAL ASSISTANCE	264,000.00	228,015.75	213,000.00	(15,015.75)	-6.59%	(51,000.00)	-19.32%
03108 - LICENSURE -CITY/EVANSTON	7,650.00	7,544.00	7,650.00	106.00	1.41%	0.00	0.00%
03110 - HOME/HOSPITAL SERVICES	30,000.00	26,436.50	21,804.00	(4,632.50)	-17.52%	(8,196.00)	-27.32%
03111 - OUTDOOR EDUCATION SERV.	115,500.00	173,795.58	20,000.00	(153,795.58)	-88.49%	(95,500.00)	-82.68%
03120 - PROFESS. GROWTH & DEVELOP	181,500.00	152,197.80	62,839.00	(89,358.80)	-58.71%	(118,661.00)	-65.38%
03121 - IN-SERVICE	97,199.00	16,644.59	147,466.00	130,821.41	785.97%	50,267.00	51.72%
03122 - COOR/SUPR-PROF GROWTH/DEV	50,500.00	36,032.72	53,000.00	16,967.28	47.09%	2,500.00	4.95%
03123 - CONSULTANT SERVICES	675,822.00	552,599.11	744,550.00	191,950.89	34.74%	68,728.00	10.17%
03124 - PRINCIPAL PROF GROWTH/DEV	45,000.00	26,863.06	45,000.00	18,136.94	67.52%	0.00	0.00%
03126 - EX. ASST. PROF. DEV	500.00	348.78	500.00	151.22	43.36%	0.00	0.00%
03127 - TRAINING/WORKSHOPS	192,220.00	263,898.92	482,311.00	218,412.08	82.76%	290,091.00	150.92%
03128 - ASST/PRIN PROF GROWTH	36,000.00	20,627.07	36,000.00	15,372.93	74.53%	0.00	0.00%
03132 - CONSULTANT - MEDICAID	50,000.00	62,849.83	50,000.00	(12,849.83)	-20.45%	0.00	0.00%
03135 - SUB ANSWERING SERVICE	21,247.42	21,247.42	25,288.26	4,040.84	19.02%	4,040.84	19.02%
03136 - ACADEMIC INITIATIVES	150,000.00	161,275.00	150,000.00	(11,275.00)	-6.99%	0.00	0.00%
03138 - PARENT SERVICES	12,317.00	6,911.22	14,300.00	7,388.78	106.91%	1,983.00	16.10%
03139 - PRIVATE SCHOOL SERVICES	45,109.00	17,703.00	0.00	(17,703.00)	-100.00%	(45,109.00)	-100.00%
03140 - INSTRUCTIONAL IMPROVEMENT	40,000.00	16,332.00	21,889.00	5,557.00	34.03%	(18,111.00)	-45.28%
03166 - COMPUTER/DATA WIRING	85,000.00	111,832.43	100,000.00	(11,832.43)	-10.58%	15,000.00	17.65%
03172 - ANNUITY MGMT COSTS	4,000.00	3,834.25	4,000.00	165.75	4.32%	0.00	0.00%
03173 - CREDIT CARD FEES	37,000.00	82,065.12	83,000.00	934.88	1.14%	46,000.00	124.32%
03180 - OTHER CONSULTANTS	44,000.00	26,105.00	13,000.00	(13,105.00)	-50.20%	(31,000.00)	-70.45%
03181 - SCHOOL TREASURER BOND	14,380.00	14,380.00	15,769.00	1,389.00	9.66%	1,389.00	9.66%
03183 - LEGAL SERVICES	175,000.00	248,869.43	250,000.00	1,130.57	0.45%	75,000.00	42.86%
03184 - AUDIT SERVICES	32,245.00	30,090.00	33,000.00	2,910.00	9.67%	755.00	2.34%
03185 - STAFF RECOGNITION SERVICE	7,000.00	6,833.07	7,000.00	166.93	2.44%	0.00	0.00%
03186 - LEGAL-NEGOTIATIONS	25,000.00	6,642.52	100,000.00	93,357.48	1405.45%	75,000.00	300.00%
03196 - VIDEO PRODUCTIONS/ECMC	26,800.00	25,905.00	0.00	(25,905.00)	-100.00%	(26,800.00)	-100.00%
03197 - PURCH SVCS FOR GRANT PRGR	167,951.00	35,062.50	56,712.00	21,649.50	61.75%	(111,239.00)	-66.23%
03198 - OTHER PROFESS/TECH SERV.	4,500.00	85.00	17,000.00	16,915.00	19900.00%	12,500.00	277.78%
03199 - CRIMINAL INVESTIGATION	21,000.00	11,464.00	20,000.00	8,536.00	74.46%	(1,000.00)	-4.76%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund

	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
03223 - LAUNDRY SERVICES	0.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
03224 - LAUNDRY/RENTAL-UNIFORM	1,850.00	1,032.25	1,819.34	787.09	76.25%	(30.66)	-1.66%
03228 - R/M-PIANO	10,000.00	10,000.00	10,000.00	0.00	0.00%	0.00	0.00%
03229 - R/M-SNAP SYSTEM	10,600.00	10,267.00	10,600.00	333.00	3.24%	0.00	0.00%
03230 - R/M-TELEPHONE	5,000.00	0.00	5,000.00	5,000.00	0.00%	0.00	0.00%
03231 - R/M-EQUIPMENT	22,000.00	8,251.05	17,450.00	9,198.95	111.49%	(4,550.00)	-20.68%
03232 - R/M-INSTRUCTIONAL EQPT	16,500.00	13,398.96	16,500.00	3,101.04	23.14%	0.00	0.00%
03233 - R/M-COMPUTER EQUIPMENT	15,000.00	-573.33	44,216.00	44,789.33	-7812.14%	29,216.00	194.77%
03236 - R/M-OTHER PRINT/DUPL EQPT	330,000.00	352,928.57	350,000.00	(2,928.57)	-0.83%	20,000.00	6.06%
03257 - RENTALS/FACILITIES	244,692.00	244,692.00	256,944.00	12,252.00	5.01%	12,252.00	5.01%
03260 - SOFTWARE MAINT/SUPPORT	490,000.00	382,181.95	491,500.00	109,318.05	28.60%	1,500.00	0.31%
03316 - FIELD TRIP ADMISSIONS	19,200.00	21,497.09	27,700.00	6,202.91	28.85%	8,500.00	44.27%
03325 - TRAVEL-OTHER	7,000.00	2,305.96	11,000.00	8,694.04	377.02%	4,000.00	57.14%
03326 - IN-DISTRICT TRAVEL	11,000.00	11,407.30	15,887.32	4,480.02	39.27%	4,887.32	44.43%
03328 - TRAVEL-RECRUITMENT	10,000.00	6,040.08	10,000.00	3,959.92	65.56%	0.00	0.00%
03401 - TELEPHONE	206,000.00	167,288.47	171,000.00	3,711.53	2.22%	(35,000.00)	-16.99%
03402 - POSTAGE	40,000.00	32,401.61	35,000.00	2,598.39	8.02%	(5,000.00)	-12.50%
03403 - DATA COMMUNICATIONS	264,000.00	248,840.08	250,000.00	1,159.92	0.47%	(14,000.00)	-5.30%
03500 - MISC PURCHASED SERVICES	14,451.00	3,949.75	22,840.00	18,890.25	478.26%	8,389.00	58.05%
03501 - ADVERTISING	6,500.00	2,116.80	6,300.00	4,183.20	197.62%	(200.00)	-3.08%
03601 - PRINTING SERVICES	9,100.00	4,993.08	12,120.00	7,126.92	142.74%	3,020.00	33.19%
03604 - TESTING SERVICES	29,058.00	13,320.00	29,058.00	15,738.00	118.15%	0.00	0.00%
03605 - GRADUATION SERVICES	7,650.00	11,967.10	10,550.00	(1,417.10)	-11.84%	2,900.00	37.91%
03904 - TRANSLATION SERVICES	17,000.00	14,860.87	17,000.00	2,139.13	14.39%	0.00	0.00%
03920 - AGENCY SERV/OTH TEMP HELP	81,354.00	144,819.33	83,792.00	(61,027.33)	-42.14%	2,438.00	3.00%
03940 - CONTRACTED FOOD SERVICES	22,000.00	23,287.52	34,038.00	10,750.48	46.16%	12,038.00	54.72%
03941 - COMMODITY-FOOD DELIVERY	2,500.00	2,609.45	2,700.00	90.55	3.47%	200.00	8.00%
03998 - OTHER PURCHASED SERVICES	2,464,729.00	2,612,334.94	2,578,324.00	(34,010.94)	-1.30%	113,595.00	4.61%
03 - PURCHASED SERVICES TOTAL	**7,015,624.42**	**6,740,708.55**	**7,321,416.92**	**580,708.37**	**8.61%**	**305,792.50**	**4.36%**
04101 - INSTR AIDS & SUPPLIES	1,092,767.85	627,053.96	878,173.88	251,119.92	40.05%	(214,593.97)	-19.64%
04102 - BLOODBORNE PATHOG. SUPPL	500.00	222.00	600.00	378.00	170.27%	100.00	20.00%
04103 - NEW TEACH ORIENT SUPPLIES	2,500.00	913.99	5,000.00	4,086.01	447.05%	2,500.00	100.00%
04104 - SOCIAL STUDIES SUPPLIES	3,000.00	2,892.73	3,000.00	107.27	3.71%	0.00	0.00%
04105 - INSTR AIDS & SUPP/SCIENCE	62,350.00	61,374.58	93,250.00	31,875.42	51.94%	30,900.00	49.56%
04106 - MATH SUPPLIES	2,000.00	111.16	0.00	(111.16)	-100.00%	(2,000.00)	-100.00%
04108 - ARTS SUPPLIES	41,855.00	37,974.33	45,447.00	7,472.67	19.68%	3,592.00	8.58%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
04112 - INSTR AIDS & SUPPLIES - BLOCK GR/	508,084.00	377,027.80	550,634.45	173,606.65	46.05%	42,550.45	8.37%
04113 - OCCUP/PHYS THERAPY SUPPLY	0.00	2,222.48	0.00	(2,222.48)	-100.00%	0.00	0.00%
04116 - PROGRAM SUPP-DAY CARE	25,344.00	47,596.47	26,344.00	(21,252.47)	-44.65%	1,000.00	3.95%
04119 - INST AIDS/SUPP-SPEC ED	6,500.00	4,378.01	8,000.00	3,621.99	82.73%	1,500.00	23.08%
04120 - LIBRARY SUPPLIES	27,395.78	25,943.80	44,889.53	18,945.73	73.03%	17,493.75	63.86%
04121 - AUDIO VISUAL SUPPLIES	5,000.00	7,678.45	5,000.00	(2,678.45)	-34.88%	0.00	0.00%
04123 - COMPUTER SUPPLIES/SOFTWAR	35,000.00	46,193.00	18,000.00	(28,193.00)	-61.03%	(17,000.00)	-48.57%
04124 - REPAIR SUPPLIES-COMPUTER	65,000.00	49,726.48	75,000.00	25,273.52	50.83%	10,000.00	15.38%
04126 - CURRICULUM SUPPLIES	60,000.00	53,922.65	20,000.00	(33,922.65)	-62.91%	(40,000.00)	-66.67%
04127 - TEST & TEST SUPP - SP ED	10,250.00	0.00	250.00	250.00	0.00%	(10,000.00)	-97.56%
04128 - TEST & TESTING SUPPLIES	90,500.00	73,037.49	89,484.00	16,446.51	22.52%	(1,016.00)	-1.12%
04131 - OFFICE SUPPLIES	31,150.00	28,390.95	33,800.00	5,409.05	19.05%	2,650.00	8.51%
04137 - MISC PROGRAM SUPPLIES	6,000.00	461.93	8,750.00	8,288.07	1794.23%	2,750.00	45.83%
04138 - ASSISTIVE TECH SUPPLIES	20,000.00	10,768.61	21,200.00	10,431.39	96.87%	1,200.00	6.00%
04141 - FOOD	1,098,240.00	1,106,546.80	1,139,085.00	32,538.20	2.94%	40,845.00	3.72%
04142 - NON-FOOD SUPPLIES	84,000.00	73,731.68	90,725.00	16,993.32	23.05%	6,725.00	8.01%
04146 - NEGOTIATIONS EXPENSE	0.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
04147 - FOUNDATION-SUPPLIES	2,588.67	1,000.00	2,589.00	1,589.00	158.90%	0.33	0.01%
04149 - UNIFORMS	25,000.00	23,325.36	15,000.00	(8,325.36)	-35.69%	(10,000.00)	-40.00%
04151 - COPIER SUPPLIES	2,000.00	1,839.90	1,900.00	60.10	3.27%	(100.00)	-5.00%
04153 - COPIER SUPPLIES/PAPER	40,000.00	3,450.00	10,000.00	6,550.00	189.86%	(30,000.00)	-75.00%
04166 - COMPUTER SUPPLIES	205,000.00	330,398.15	453,284.00	122,885.85	37.19%	248,284.00	121.11%
04195 - MEETING EXPENSE	9,500.00	13,500.35	12,000.00	(1,500.35)	-11.11%	2,500.00	26.32%
04199 - MISC GENERAL SUPPLIES	81,992.44	85,324.47	80,428.67	(4,895.80)	-5.74%	(1,563.77)	-1.91%
04200 - FURNITURE	25,000.00	31,227.19	63,131.00	31,903.81	102.17%	38,131.00	152.52%
04201 - TEXTBOOKS	400,500.00	261,597.42	483,109.00	221,511.58	84.68%	82,609.00	20.63%
04305 - PROFESSIONAL BOOKS/MATLS	16,000.00	19,531.18	5,425.00	(14,106.18)	-72.22%	(10,575.00)	-66.09%
04401 - PERIODICALS	1,000.00	0.00	1,000.00	1,000.00	#DIV/0!	0.00	0.00%
04500 - SUPPLIES FOR GRANT PRGRMS	0.00	11,841.97	8,350.00	(3,491.97)	-29.49%	8,350.00	0.00%
04700 - COMPUTER SOFTWARE	113,000.00	13,788.45	226,000.00	212,211.55	1539.05%	113,000.00	100.00%
04 - SUPPLIES AND MATERIALS TOTAL	**4,199,017.74**	**3,434,993.79**	**4,523,849.53**	**1,088,855.74**	**31.70%**	**324,831.79**	**7.74%**
05501 - ADMIN. EQUIPMENT	18,500.00	128,101.88	16,500.00	(111,601.88)	-87.12%	(2,000.00)	-10.81%
05505 - INSTRUCTIONAL EQPT	940,300.00	769,255.26	429,700.00	(339,555.26)	-44.14%	(510,600.00)	-54.30%
05524 - FURNITURE	10,000.00	3,472.40	10,000.00	6,527.60	187.99%	0.00	0.00%
05525 - ASSISTIVE TECH EQUIP	30,000.00	895.00	500.00	(395.00)	-44.13%	(29,500.00)	-98.33%
05589 - HEALTH & SAFETY EQUIPMENT	0.00	0.00	30,000.00	30,000.00	0.00%	30,000.00	0.00%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	05590 - OTHER EQUIPMENT	25,000.00	36,436.36	13,500.00	(22,936.36)	-62.95%	(11,500.00)	-46.00%
	05 - CAPITAL OUTLAY TOTAL	**1,023,800.00**	**938,160.90**	**500,200.00**	**(437,960.90)**	**-46.68%**	**(523,600.00)**	**-51.14%**
	06400 - DUES & FEES	61,600.00	55,191.14	56,600.00	1,408.86	2.55%	(5,000.00)	-8.12%
	06701 - TUITION/OTHER DISTRICTS	40,000.00	37,638.00	40,000.00	2,362.00	6.28%	0.00	0.00%
	06703 - NSSED	115,426.51	168,149.99	186,646.49	18,496.50	0.00%	71,219.98	61.70%
	06704 - NSSEO	42,319.00	36,350.00	40,348.50	3,998.50	11.00%	(1,970.50)	-4.66%
	06900 - MISCELLANEOUS OBJECTS	75,460.00	41,843.00	87,762.00	45,919.00	109.74%	12,302.00	16.30%
	06915 - PARK SCHOOL COST SHARE	972,279.00	972,279.00	919,417.00	(52,862.00)	-5.44%	(52,862.00)	-5.44%
	06 - OTHER OBJECTS/TUITION TOTAL	**1,307,084.51**	**1,311,451.13**	**1,330,773.99**	**19,322.86**	**1.47%**	**23,689.48**	**1.81%**
	08100 - TERMINATION BEN-SICK DAYS	20,699.88	10,907.70	18,612.00	7,704.30	70.63%	(2,087.88)	-10.09%
	08200 - TERMINATION BEN-VAC DAYS	44,635.82	21,122.85	55,607.00	34,484.15	163.26%	10,971.18	24.58%
	08 - TERMINATION BENEFITS TOTAL	**65,335.70**	**32,030.55**	**74,219.00**	**42,188.45**	**131.71%**	**8,883.30**	**13.60%**
	10 EDUCATION FUND TOTAL	**104,746,265.51**	**102,108,319.31**	**107,714,293.74**	**5,605,974.43**	**5.49%**	**2,968,028.23**	**2.83%**
20 BUILDING FUND	01030 - DIRECTORS	0.00	11,792.56	17,148.35	5,355.79	45.42%	17,148.35	0.00%
	01040 - COORDINATORS/SUPERVISORS	90,640.00	68,091.47	91,675.20	23,583.73	34.64%	1,035.20	1.14%
	01070 - ADMIN. SUPPORT	60,002.00	61,832.19	63,412.08	1,579.89	2.56%	3,410.08	5.68%
	01220 - OVERTIME	10,500.00	9,142.43	5,500.00	(3,642.43)	-39.84%	(5,000.00)	-47.62%
	01505 - ENERGY MANAGER	19,200.00	19,020.00	19,200.00	180.00	0.95%	0.00	0.00%
	01510 - CUSTODIAN	2,243,909.50	2,164,651.31	2,399,425.00	234,773.69	10.85%	155,515.50	6.93%
	01515 - CUSTODIAL SUBSTITUTE	0.00	1,100.00	0.00	(1,100.00)	-100.00%	0.00	#DIV/0!
	01520 - CUSTODIAL OVERTIME	260,000.00	275,118.59	200,000.00	(75,118.59)	-27.30%	(60,000.00)	-23.08%
	01526 - CUST/MAIN CALL BACK	13,450.00	5,786.34	5,000.00	(786.34)	-13.59%	(8,450.00)	-62.83%
	01535 - TEMP. CUSTODIAL FILL-IN	236,000.00	247,124.94	125,000.00	(122,124.94)	-49.42%	(111,000.00)	-47.03%
	01540 - CUSTODIAL OT-RENTALS	95,000.00	73,737.59	75,000.00	1,262.41	1.71%	(20,000.00)	-21.05%
	01560 - MAINTENANCE	284,451.00	247,285.93	304,034.00	56,748.07	22.95%	19,583.00	6.88%
	01570 - MAINTENANCE OVERTIME	35,000.00	37,416.38	55,000.00	17,583.62	46.99%	20,000.00	57.14%
	01610 - TEMPORARY HELP	20,000.00	17,950.00	20,000.00	2,050.00	11.42%	0.00	0.00%
	01620 - SUMMER HELP	50,000.00	56,592.50	60,000.00	3,407.50	6.02%	10,000.00	20.00%
	01 - SALARIES TOTAL	**3,418,152.50**	**3,296,642.23**	**3,440,394.63**	**143,752.40**	**4.36%**	**22,242.13**	**0.65%**
	02111 - TEACH RETIRE-HEALTH	0.00	242.93	252.04	9.11	3.75%	252.04	0.00%
	02112 - TRS CONTRIBUTION	0.00	68.34	70.90	2.56	3.75%	70.90	0.00%
	02210 - LIFE INSURANCE	3,672.15	4,455.69	4,455.69	0.00	0.00%	783.54	21.34%
	02221 - MEDICAL INSURANCE	332,516.08	385,637.79	410,212.28	24,574.49	6.37%	77,696.20	23.37%
	02222 - DISABILITY INSURANCE	4,197.83	5,519.73	5,519.73	0.00	0.00%	1,321.90	31.49%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
02230 - DENTAL INSURANCE	13,141.05	15,187.01	15,187.01	0.00	0.00%	2,045.96	15.57%
02 - BENEFITS TOTAL	**353,527.11**	**411,111.49**	**435,697.65**	**24,586.16**	**5.98%**	**82,170.54**	**23.24%**
03127 - TRAINING/WORKSHOPS	2,500.00	2,307.21	2,500.00	192.79	8.36%	0.00	0.00%
03152 - ARCH. & ENGR. SERVICES	1,000.00	22,870.53	50,000.00	27,129.47	118.62%	49,000.00	4900.00%
03153 - CUST/MAINT MGMT SERVICES	205,965.13	205,961.00	210,593.00	4,632.00	2.25%	4,627.87	2.25%
03157 - ENERGY MGR SOFTWARE	1,495.00	1,495.00	1,710.00	215.00	14.38%	215.00	14.38%
03185 - STAFF RECOGNITION SERVICE	800.00	446.67	500.00	53.33	11.94%	(300.00)	-37.50%
03221 - RUBBISH REMOVAL	210,304.00	213,476.47	203,345.00	(10,131.47)	-4.75%	(6,959.00)	-3.31%
03222 - PEST CONTROL SERVICES	18,000.00	12,200.91	13,000.00	799.09	6.55%	(5,000.00)	-27.78%
03224 - LAUNDRY/RENTAL-UNIFORM	8,000.00	10,483.28	10,000.00	(483.28)	-4.61%	2,000.00	25.00%
03225 - CLEAN/REPAIR-FLOOR COVER	47,000.00	46,851.34	47,000.00	148.66	0.32%	0.00	0.00%
03235 - R/M-COPIERS	8,200.00	7,281.88	8,200.00	918.12	12.61%	0.00	0.00%
03237 - R/M-HEATING EQUIPMENT	70,000.00	102,995.05	70,000.00	(32,995.05)	-32.04%	0.00	0.00%
03238 - R/M-PLUMBING EQUIPMENT	135,000.00	49,590.24	135,000.00	85,409.76	172.23%	0.00	0.00%
03239 - R/M-ELECTRICAL EQUIPMENT	40,000.00	63,014.70	148,000.00	84,985.30	134.87%	108,000.00	270.00%
03241 - R/M-ROOFS & SHEET METAL	1,500.00	5,996.00	1,500.00	(4,496.00)	-74.98%	0.00	0.00%
03242 - R/M-PAINTING SERVICES	32,000.00	31,995.31	32,000.00	4.69	0.01%	0.00	0.00%
03243 - R/M-CARPENTRY SERVICES	30,000.00	52,847.37	60,000.00	7,152.63	13.53%	30,000.00	100.00%
03244 - R/M-GLAZING SERVICES	10,000.00	5,977.50	6,000.00	22.50	0.38%	(4,000.00)	-40.00%
03245 - R/M-MASONRY-PLASTER	30,000.00	29,955.00	30,000.00	45.00	0.15%	0.00	0.00%
03246 - OTHER BLDG MAINTENANCE	1,500.00	1,490.22	2,000.00	509.78	34.21%	500.00	33.33%
03247 - R/M-LAWN/SHRUBBERY	20,000.00	20,000.00	20,000.00	0.00	0.00%	0.00	0.00%
03248 - R/M-WALKS & DRIVES	20,000.00	28,996.27	20,000.00	(8,996.27)	-31.03%	0.00	0.00%
03249 - R/M-FENCES	11,000.00	11,757.00	12,000.00	243.00	2.07%	1,000.00	9.09%
03250 - R/M-VEHICLES	30,000.00	19,083.87	30,000.00	10,916.13	57.20%	0.00	0.00%
03252 - A/M - PLAYGROUNDS	70,000.00	71,183.88	70,000.00	(1,183.88)	-1.66%	0.00	0.00%
03261 - R/M-EXTERIOR	15,000.00	14,390.00	15,000.00	610.00	4.24%	0.00	0.00%
03262 - R/M-MECHANICAL	2,500.00	2,058.20	2,500.00	441.80	21.47%	0.00	0.00%
03263 - R/M-INTERIOR MAINT.	10,000.00	9,834.85	10,000.00	165.15	1.68%	0.00	0.00%
03264 - R/M-GROUNDS MAINT.	27,000.00	26,630.00	27,000.00	370.00	1.39%	0.00	0.00%
03265 - R/M-FIRE ALARMS	70,000.00	70,429.24	70,000.00	(429.24)	-0.61%	0.00	0.00%
03267 - LANDSCAPING SERVICES	103,000.00	102,493.48	103,000.00	506.52	0.49%	0.00	0.00%
03270 - R/M-ELEVATORS	40,000.00	40,013.67	38,000.00	(2,013.67)	-5.03%	(2,000.00)	-5.00%
03271 - MAINTENANCE AGREEMENT	25,500.00	25,000.00	25,500.00	500.00	2.00%	0.00	0.00%
03272 - PERMITS FEES - PARKING	15,000.00	17,347.50	15,000.00	(2,347.50)	-13.53%	0.00	0.00%
03275 - FALSE ALARMS	9,000.00	8,630.00	9,000.00	370.00	4.29%	0.00	0.00%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund

	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
03279 - MOVING SERVICES	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
03401 - TELEPHONE	150,000.00	118,687.08	125,000.00	6,312.92	5.32%	(25,000.00)	-16.67%
03700 - WATER	98,893.87	85,725.33	109,583.14	23,857.81	27.83%	10,689.27	10.81%
03998 - OTHER PURCHASED SERVICES	10,250.00	112,717.13	23,500.00	(89,217.13)	-79.15%	13,250.00	129.27%
03 - PURCHASED SERVICES TOTAL	**1,580,408.00**	**1,652,213.18**	**1,756,431.14**	**104,217.96**	**6.31%**	**176,023.14**	**11.14%**
04117 - P.E. MAINTENANCE SUPPLIES	500.00	0.00	500.00	500.00	0.00%	0.00	0.00%
04131 - OFFICE SUPPLIES	1,000.00	296.75	500.00	203.25	68.49%	(500.00)	-50.00%
04171 - CUSTODIAL SUPPLIES	175,000.00	156,404.78	150,000.00	(6,404.78)	-4.10%	(25,000.00)	-14.29%
04172 - ELECTRICAL SUPPLIES	30,000.00	33,446.45	30,000.00	(3,446.45)	-10.30%	0.00	0.00%
04175 - VEHICLE SUPPLIES	1,000.00	860.40	1,000.00	139.60	16.23%	0.00	0.00%
04179 - HEATING EQPT SUPPLIES	60,000.00	29,619.97	50,000.00	20,380.03	68.81%	(10,000.00)	-16.67%
04180 - SALT	15,000.00	6,223.56	10,000.00	3,776.44	60.68%	(5,000.00)	-33.33%
04181 - PLUMBING EQPT SUPPLIES	20,000.00	18,390.37	20,000.00	1,609.63	8.75%	0.00	0.00%
04184 - PAINT SUPPLIES	4,000.00	3,861.23	5,000.00	1,138.77	29.49%	1,000.00	25.00%
04185 - CARPENTRY SUPPLIES	30,000.00	21,224.73	30,000.00	8,775.27	41.34%	0.00	0.00%
04186 - GLAZING SUPPLIES	500.00	0.00	500.00	500.00	0.00%	0.00	0.00%
04188 - FLOOR COVERING SUPPLIES	4,000.00	3,256.25	5,000.00	1,743.75	53.55%	1,000.00	25.00%
04189 - LAWN SUPPLIES	6,000.00	2,253.80	6,000.00	3,746.20	166.22%	0.00	0.00%
04194 - MOVE/RENOVATION SUPPLIES	500.00	182.19	500.00	317.81	174.44%	0.00	0.00%
04199 - MISC GENERAL SUPPLIES	71,500.00	77,432.89	4,500.00	(72,932.89)	-94.19%	(67,000.00)	-93.71%
04640 - GAS/VEHICLE	11,000.00	12,607.81	13,000.00	392.19	3.11%	2,000.00	18.18%
04650 - GAS HEAT	254,727.26	297,838.12	312,730.15	14,892.03	5.00%	58,002.89	22.77%
04660 - ELECTRICITY	765,822.36	734,706.49	771,442.25	36,735.76	5.00%	5,619.89	0.73%
04665 - UTILITY TAX REIMBURSEMENT	53,997.00	50,978.31	53,997.00	3,018.69	5.92%	0.00	0.00%
04 - SUPPLIES AND MATERIALS TOTAL	**1,504,546.62**	**1,449,584.10**	**1,464,669.40**	**15,085.30**	**1.04%**	**(39,877.22)**	**-2.65%**
05302 - BUILDING ALTERATIONS	1,025,000.00	0.00	2,050,000.00	2,050,000.00	0.00%	1,025,000.00	100.00%
05304 - PLAYGROUNDS	0.00	24,002.00	0.00	(24,002.00)	-100.00%	0.00	0.00%
05306 - AIR CONDITIONERS	5,000.00	6,585.00	5,000.00	(1,585.00)	-24.07%	0.00	0.00%
05311 - SITE IMPROVE-OTHER	0.00	11,089.00	117,185.00	106,096.00	956.77%	117,185.00	0.00%
05536 - MAINTENANCE EQUIPMENT	3,000.00	29,873.22	3,000.00	(26,873.22)	-89.96%	0.00	0.00%
05 - CAPITAL OUTLAY TOTAL	**1,033,000.00**	**71,549.22**	**2,175,185.00**	**2,103,635.78**	**2940.12%**	**1,142,185.00**	**110.57%**
06400 - DUES & FEES	350.00	0.00	350.00	350.00	0.00%	0.00	0.00%
06420 - VEHICLE LICENSE	500.00	0.00	500.00	500.00	0.00%	0.00	0.00%
06915 - PARK SCHOOL COST SHARE	159,995.00	159,995.00	168,923.00	8,928.00	5.58%	8,928.00	5.58%
06 - OTHER OBJECTS/TUITION TOTAL	**160,845.00**	**159,995.00**	**169,773.00**	**9,778.00**	**6.11%**	**8,928.00**	**5.55%**

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	20 BUILDING FUND TOTAL	**8,050,479.23**	**7,041,095.22**	**9,442,150.82**	**2,401,055.60**	**34.10%**	**1,391,671.59**	**17.29%**
28 SPECIAL EDUCATION FUND	06702 - TUITION/BOARD-PRIVATE SCHOOLS	2,665,450.00	2,831,055.53	3,142,471.64	311,416.11	11.00%	477,021.64	17.90%
	06 - OTHER OBJECTS/TUITION TOTAL	**2,665,450.00**	**2,831,055.53**	**3,142,471.64**	**311,416.11**	**11.00%**	**477,021.64**	**17.90%**
	28 SPECIAL EDUCATION FUND TOTAL	**2,665,450.00**	**2,831,055.53**	**3,142,471.64**	**311,416.11**	**11.00%**	**477,021.64**	**17.90%**
30 DEBT SERVICE FUND	03193 - SERVICE CHARGES	9,000.00	10,926.77	12,000.00	1,073.23	9.82%	3,000.00	33.33%
	03 - PURCHASED SERVICES TOTAL	**9,000.00**	**10,926.77**	**12,000.00**	**1,073.23**	**9.82%**	**3,000.00**	**33.33%**
	06100 - PAYMENT ON PRINCIPAL	2,663,729.00	2,663,729.00	3,216,312.00	552,583.00	20.74%	552,583.00	20.74%
	06200 - INTEREST ON DEBT SERVICE	2,954,686.00	2,954,686.02	2,478,359.00	(476,327.02)	-16.12%	(476,327.00)	-16.12%
	06600 - TRANSFERS	32,630.00	37,068.95	0.00	(37,068.95)	-100.00%	(32,630.00)	-100.00%
	06 - OTHER OBJECTS/TUITION TOTAL	**5,651,045.00**	**5,655,483.97**	**5,694,671.00**	**39,187.03**	**0.69%**	**43,626.00**	**0.77%**
	30 DEBT SERVICE FUND TOTAL	**5,660,045.00**	**5,666,410.74**	**5,706,671.00**	**40,260.26**	**0.71%**	**46,626.00**	**0.82%**
40 TRANSPORTATION FUND	01040 - COORDINATORS/SUPERVISORS	65,968.00	69,633.19	70,733.10	1,099.91	1.58%	4,765.10	7.22%
	01070 - ADMIN. SUPPORT	50,289.00	51,779.11	52,291.42	512.31	0.99%	2,002.42	3.98%
	01219 - CAR ALLOWANCE	535.00	535.00	535.00	0.00	0.00%	0.00	0.00%
	01220 - OVERTIME	1,000.00	965.52	1,000.00	34.48	3.57%	0.00	0.00%
	01410 - AIDES	71,000.00	56,935.18	61,400.00	4,464.82	7.84%	(9,600.00)	-13.52%
	01420 - SP ED AIDES	228,000.00	240,793.43	246,099.00	5,305.57	2.20%	18,099.00	7.94%
	01610 - TEMPORARY HELP	10,000.00	3,660.00	3,000.00	(660.00)	-18.03%	(7,000.00)	-70.00%
	01 - SALARIES TOTAL	**426,792.00**	**424,301.43**	**435,058.52**	**10,757.09**	**2.54%**	**8,266.52**	**1.94%**
	02221 - MEDICAL INSURANCE	15,389.83	31,606.95	30,342.67	(1,264.28)	-4.00%	14,952.84	97.16%
	02230 - DENTAL INSURANCE	508.37	1,401.54	1,401.54	0.00	0.00%	893.17	175.69%
	02 - BENEFITS TOTAL	**15,898.20**	**33,008.49**	**31,744.21**	**(1,264.28)**	**-3.83%**	**15,846.01**	**99.67%**
	03127 - TRAINING/WORKSHOPS	1,000.00	0.00	1,000.00	1,000.00	0.00%	0.00	0.00%
	03310 - PUPIL TRANS/TAXI	555,314.56	773,458.02	637,033.00	(136,425.02)	-17.64%	81,718.44	14.72%
	03311 - PUPIL TRANS/REGULAR	1,721,925.68	1,906,912.89	2,153,273.03	246,360.14	12.92%	431,347.35	25.05%
	03312 - PUPIL TRANS/SPECIAL ED	825,710.19	673,134.05	668,279.56	(4,854.49)	-0.72%	(157,430.63)	-19.07%
	03313 - PUPIL TRANS/BILINGUAL	229,189.20	369,622.25	377,938.75	8,316.50	2.25%	148,749.55	64.90%
	03318 - PUPIL TRANS/FIELD TRIPS	34,785.64	34,732.84	35,514.34	781.50	2.25%	728.70	2.09%
	03319 - PUPIL TRANS/OTHER	41,805.32	29,085.58	29,740.00	654.42	2.25%	(12,065.32)	-28.86%
	03998 - OTHER PURCHASED SERVICES	10,000.00	7,841.43	20,500.00	12,658.57	161.43%	10,500.00	105.00%
	03 - PURCHASED SERVICES TOTAL	**3,419,730.59**	**3,794,787.06**	**3,923,278.68**	**128,491.62**	**3.39%**	**503,548.09**	**14.72%**
	04131 - OFFICE SUPPLIES	1,000.00	520.60	1,000.00	479.40	92.09%	0.00	0.00%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	04 - SUPPLIES AND MATERIALS TOTAL	**1,000.00**	**520.60**	**1,000.00**	**479.40**	**92.09%**	**0.00**	**0.00%**
	06915 - PARK SCHOOL COST SHARE	26,616.00	26,616.00	39,788.00	13,172.00	49.49%	13,172.00	49.49%
	06 - OTHER OBJECTS/TUITION TOTAL	**26,616.00**	**26,616.00**	**39,788.00**	**13,172.00**	**49.49%**	**13,172.00**	**49.49%**
	40 TRANSPORTATION FUND TOTAL	**3,890,036.79**	**4,279,233.58**	**4,430,869.41**	**151,635.83**	**3.54%**	**540,832.62**	**13.90%**
50 IMRF FUND	02120 - IMRF	1,717,552.92	1,678,260.05	1,742,775.13	64,515.08	3.84%	25,222.21	1.47%
	02130 - FICA-6.2%	1,123,699.00	1,128,984.96	1,172,203.56	43,218.60	3.83%	48,504.56	4.32%
	02140 - MEDICARE-1.45%	1,188,627.09	1,205,852.87	1,249,995.24	44,142.37	3.66%	61,368.15	5.16%
	02 - BENEFITS TOTAL	**4,029,879.01**	**4,013,097.88**	**4,164,973.93**	**151,876.05**	**3.78%**	**135,094.92**	**3.35%**
	50 IMRF FUND TOTAL	**4,029,879.01**	**4,013,097.88**	**4,164,973.93**	**151,876.05**	**3.78%**	**135,094.92**	**3.35%**
64 CAP. & LIFE SAFETY PRJ F	01040 - COORDINATORS/SUPERVISORS	89,333.00	89,332.74	92,011.74	2,679.00	3.00%	2,678.74	3.00%
	01520 - CUSTODIAL OVERTIME	10,000.00	17,897.18	15,000.00	(2,897.18)	-16.19%	5,000.00	50.00%
	01570 - MAINTENANCE OVERTIME	15,000.00	10,828.30	10,000.00	(828.30)	-7.65%	(5,000.00)	-33.33%
	01620 - SUMMER HELP	10,000.00	9,495.00	10,000.00	505.00	5.32%	0.00	0.00%
	01 - SALARIES TOTAL	**124,333.00**	**127,553.22**	**127,011.74**	**(541.48)**	**-0.42%**	**2,678.74**	**2.15%**
	02221 - MEDICAL INSURANCE	6,622.77	6,563.80	6,301.25	(262.55)	-4.00%	(321.52)	-4.85%
	02230 - DENTAL INSURANCE	433.20	433.20	433.20	0.00	0.00%	0.00	0.00%
	02 - BENEFITS TOTAL	**7,055.97**	**6,997.00**	**6,734.45**	**(262.55)**	**-3.75%**	**(321.52)**	**-4.56%**
	03152 - ARCH. & ENGR. SERVICES	94,576.16	171,837.22	50,000.00	(121,837.22)	-70.90%	(44,576.16)	-47.13%
	03154 - R/M-ASBESTOS ABATEMENT	50,000.00	17,509.59	50,000.00	32,490.41	185.56%	0.00	0.00%
	03238 - R/M-PLUMBING EQUIPMENT	98,200.00	94,770.10	45,000.00	(49,770.10)	-52.52%	(53,200.00)	-54.18%
	03 - PURCHASED SERVICES TOTAL	**242,776.16**	**284,116.91**	**145,000.00**	**(139,116.91)**	**-48.96%**	**(97,776.16)**	**-40.27%**
	04179 - HEATING EQPT SUPPLIES	31,500.00	7,012.56	25,000.00	17,987.44	256.50%	(6,500.00)	-20.63%
	04181 - PLUMBING EQPT SUPPLIES	96,700.00	71,113.55	45,000.00	(26,113.55)	-36.72%	(51,700.00)	-53.46%
	04199 - MISC GENERAL SUPPLIES	0.00	3,619.85	0.00	(3,619.85)	-100.00%	0.00	0.00%
	04 - SUPPLIES AND MATERIALS TOTAL	**128,200.00**	**81,745.96**	**70,000.00**	**(11,745.96)**	**-14.37%**	**(58,200.00)**	**-45.40%**
	05302 - BUILDING ALTERATIONS	45,000.00	107,162.00	45,000.00	(62,162.00)	-58.01%	0.00	0.00%
	05305 - SITE IMPROVE-MECHANICAL	0.00	0.00	40,000.00	40,000.00	0.00%	40,000.00	0.00%
	05524 - FURNITURE	0.00	529.99	0.00	(529.99)	-100.00%	0.00	0.00%
	05 - CAPITAL OUTLAY TOTAL	**45,000.00**	**107,691.99**	**85,000.00**	**(22,691.99)**	**-21.07%**	**40,000.00**	**88.89%**
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	**547,365.13**	**608,105.08**	**433,746.19**	**(174,358.89)**	**-28.67%**	**(113,618.94)**	**-20.76%**
					0.00			
80 TORT FUND	01423 - SAFETY AND SECURITY ASSTS.	0.00	16,015.11	25,000.00	8,984.89	56.10%	25,000.00	0.00%

FY19 FINAL BUDGET
EXPENDITURES BY OBJECT (CATEGORY)

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY19 Budget vs. FY18 Budget % Change
	01 - SALARIES TOTAL	**0.00**	**16,015.11**	**25,000.00**	**8,984.89**	**56.10%**	**25,000.00**	**0.00%**
	03151 - APPRAISAL & SURVEY SERV.	2,500.00	0.00	2,500.00	2,500.00	0.00%	0.00	0.00%
	03183 - LEGAL SERVICES	100,000.00	4,308.90	50,000.00	45,691.10	1060.39%	(50,000.00)	-50.00%
	03215 - BUILDING/ROOM SECURITY	80,000.00	72,617.00	80,000.00	7,383.00	10.17%	0.00	0.00%
	03216 - WEEKEND BUILDING SECURITY	45,000.00	44,733.72	45,000.00	266.28	0.60%	0.00	0.00%
	03217 - BOARD MEETING SECURITY	1,000.00	960.00	1,000.00	40.00	4.17%	0.00	0.00%
	03251 - R/M-VANDALISM	1,000.00	0.00	1,000.00	1,000.00	0.00%	0.00	0.00%
	03273 - R/M-SECURITY SYSTEM	60,000.00	48,193.38	60,000.00	11,806.62	24.50%	0.00	0.00%
	03810 - PROPERTY/LIABILITY INSUR	244,809.00	181,476.00	252,766.00	71,290.00	39.28%	7,957.00	3.25%
	03811 - STUDENT LIABILITY INS	45,221.00	45,221.00	42,509.00	(2,712.00)	-6.00%	(2,712.00)	-6.00%
	03830 - WORKERS' COMP INSURANCE	413,895.00	413,895.00	347,200.00	(66,695.00)	-16.11%	(66,695.00)	-16.11%
	03840 - UNEMPLOYMENT INSURANCE	45,000.00	11,240.17	20,000.00	8,759.83	77.93%	(25,000.00)	-55.56%
	03998 - OTHER PURCHASED SERVICES	1,000.00	41,595.00	50,000.00	8,405.00	20.21%	49,000.00	4900.00%
	03 - PURCHASED SERVICES TOTAL	**1,039,425.00**	**864,240.17**	**951,975.00**	**87,734.83**	**10.15%**	**(87,450.00)**	**-8.41%**
	80 TORT FUND TOTAL	**1,039,425.00**	**880,255.28**	**976,975.00**	**96,719.72**	**10.99%**	**(62,450.00)**	**-6.01%**
90 LIFE SAFETY FUND	03152 - ARCH. & ENGR. SERVICES	0.00	0.00	25,000.00	25,000.00	0.00%	25,000.00	0.00%
	03 - PURCHASED SERVICES TOTAL	**0.00**	**0.00**	**25,000.00**	**25,000.00**	**0.00%**	**25,000.00**	**0.00%**
	05302 - BUILDING ALTERATIONS	60,000.00	64,000.00	100,000.00	36,000.00	56.25%	40,000.00	66.67%
	05 - CAPITAL OUTLAY TOTAL	**60,000.00**	**64,000.00**	**100,000.00**	**36,000.00**	**56.25%**	**40,000.00**	**66.67%**
	90 LIFE SAFETY FUND TOTAL	**60,000.00**	**64,000.00**	**125,000.00**	**61,000.00**	**95.31%**	**65,000.00**	**108.33%**
	TOTAL ALL FUNDS	**130,688,945.67**	**127,491,572.62**	**136,137,151.73**	**8,645,579.11**	**6.78%**	**5,448,206.06**	**4.17%**

FY19 FINAL BUDGET
EXPENDITURES BY FUNCTION

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY18 Budget vs. FY19 Budget % Change
10 EDUCATION FUND	1110 - ELEMENTARY SCHOOL	30,989,104.32	29,923,499.22	31,156,699.97	1,233,200.75	4.12%	167,595.65	0.54%
	1120 - MIDDLE SCHOOL	15,361,187.66	14,997,499.11	15,619,014.57	621,515.46	4.14%	257,826.91	1.68%
	1125 - PRE-K PROGRAMS	661,078.78	805,225.55	818,952.57	13,727.02	1.70%	157,873.79	23.88%
	1190 - DEC	118,436.16	124,418.13	118,723.92	(5,694.21)	-4.58%	287.76	0.24%
	1200 - SPECIAL PROGRAMS	1,441,601.66	1,429,781.89	1,441,909.91	12,128.02	0.85%	308.25	0.02%
	1201 - SEVERE/ONE TO ONE	115,000.00	115,068.33	105,000.00	(10,068.33)	-8.75%	(10,000.00)	-8.70%
	1202 - MODERATE MENTAL HANDICAP	109,893.61	109,759.50	14,844.28	(94,915.22)	-86.48%	(95,049.33)	-86.49%
	1203 - MILD MENTAL HANDICAP/DEV	368,727.92	273,542.21	282,454.21	8,912.00	3.26%	(86,273.71)	-23.40%
	1205 - LEARNING DISABLED	7,813,700.62	8,230,758.43	8,475,375.85	244,617.42	2.97%	661,675.23	8.47%
	1206 - VISUAL IMPAIRED/SIGHT PAR	277,710.10	188,992.56	208,178.21	19,185.65	10.15%	(69,531.89)	-25.04%
	1210 - IMPROVEMENT OF INSTRUCTION	47,500.00	65,583.09	70,889.00	5,305.91	8.09%	23,389.00	49.24%
	1212 - BEHAVIOR DISORDER	1,648,369.76	1,623,941.20	1,648,907.47	24,966.27	1.54%	537.71	0.03%
	1213 - OTHER HEALTH IMPAIRMENT	35,000.00	39,272.75	22,804.00	(16,468.75)	-41.93%	(12,196.00)	-34.85%
	1215 - COMMUNICATIONS DISORDER	100,823.15	106,525.50	151,831.17	45,305.67	42.53%	51,008.02	50.59%
	1220 - CROSS CATEGORICAL	425,734.33	478,242.27	487,538.62	9,296.35	1.94%	61,804.29	14.52%
	1223 - DIAGNOSTIC KINDERGARTEN	24,356.48	0.00	0.00	0.00	#DIV/0!	(24,356.48)	-100.00%
	1225 - PRE-K/SPECIAL EDUCATION	980,952.46	962,809.64	958,221.16	(4,588.48)	-0.48%	(22,731.30)	-2.32%
	1250 - REMEDIAL K-12	1,030,270.99	943,361.02	957,503.55	14,142.53	1.50%	(72,767.44)	-7.06%
	1275 - REMEDIAL PRE-K	339,745.00	331,116.25	518,594.43	187,478.18	56.62%	178,849.43	52.64%
	1500 - INTERSCHOLASTIC	185,350.00	179,210.36	180,350.00	1,139.64	0.64%	(5,000.00)	-2.70%
	1610 - SUMMER SCHOOL/REGULAR ED	214,980.00	191,126.41	177,599.17	(13,527.24)	-7.08%	(37,380.83)	-17.39%
	1620 - SUMMER SCHOOL/SPECIAL ED	280,459.00	215,481.93	221,481.93	6,000.00	2.78%	(58,977.07)	-21.03%
	1650 - GIFTED	112,065.26	118,773.69	125,401.51	6,627.82	5.58%	13,336.25	11.90%
	1800 - BILINGUAL	2,385,316.46	2,309,289.27	2,519,514.27	210,225.00	9.10%	134,197.81	5.63%
	1880 - BILINGUAL-SUMMER SCHOOL	0.00	6,276.00	0.00	(6,276.00)	-100.00%	0.00	0.00%
	2112 - ATTENDANCE SERVICES	115,301.44	76,966.80	87,726.23	10,759.43	13.98%	(27,575.21)	-23.92%
	2113 - SOCIAL WORK SERVICES	2,629,363.59	2,764,533.39	2,825,472.00	60,938.61	2.20%	196,108.41	7.46%
	2115 - MENTORING SERVICES	3,500.00	409.00	500.00	91.00	22.25%	(3,000.00)	-85.71%
	2130 - HEALTH SERVICES	1,027,574.41	983,051.28	1,002,872.25	19,820.97	2.02%	(24,702.16)	-2.40%
	2140 - PSYCHOLOGICAL SERVICES	1,331,509.16	1,334,126.80	1,339,176.10	5,049.30	0.38%	7,666.94	0.58%
	2150 - SPEECH CLINICIAN SERVICES	1,789,880.13	1,694,452.26	1,712,238.40	17,786.14	1.05%	(77,641.73)	-4.34%
	2190 - GRANTS - SUPPORTING	387,997.78	86,983.35	389,158.18	302,174.83	347.39%	1,160.40	0.30%
	2193 - OT/PT SERVICES	701,629.67	721,439.04	739,025.76	17,586.72	2.44%	37,396.09	5.33%
	2194 - GRADUATION EXPENSES	7,650.00	11,967.10	10,550.00	(1,417.10)	-11.84%	2,900.00	37.91%
	2195 - LUNCHROOM SUPERVISION SER	633,453.45	607,616.67	625,191.88	17,575.21	2.89%	(8,261.57)	-1.30%

FY19 FINAL BUDGET
EXPENDITURES BY FUNCTION

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY18 Budget vs. FY19 Budget % Change
	2196 - PUPIL SUPP SERV DIRECTION	158,734.33	123,574.49	150,029.89	26,455.40	21.41%	(8,704.44)	-5.48%
	2210 - IMPROVEMENT OF INSTRUCT	3,182,296.31	2,916,760.44	3,792,699.97	875,939.53	30.03%	610,403.66	19.18%
	2222 - SCHOOL LIBRARY SERVICES	1,364,758.79	1,407,030.39	1,468,900.30	61,869.91	4.40%	104,141.51	7.63%
	2223 - AUDIO VISUAL SERVICES	12,000.00	9,915.54	10,000.00	84.46	0.85%	(2,000.00)	-16.67%
	2230 - ASSESSMENT & TESTING	240,217.55	182,350.31	202,331.50	19,981.19	10.96%	(37,886.05)	-15.77%
	2310 - BOARD OF EDUCATION SERV	211,664.44	199,037.01	250,501.83	51,464.82	25.86%	38,837.39	18.35%
	2321 - OFFICE OF SUPERINTENDENT	450,166.52	454,367.35	486,592.18	32,224.83	7.09%	36,425.66	8.09%
	2331 - AMIN OF TITLES/OTH SP PGM	2,110,699.27	2,226,242.91	2,088,732.35	(137,510.56)	-6.18%	(21,966.92)	-1.04%
	2369 - LEGAL SERVICES	200,000.00	255,511.95	350,000.00	94,488.05	36.98%	150,000.00	75.00%
	2410 - OFFICE OF PRINCIPAL SERV	5,142,802.10	5,047,353.77	5,171,765.58	124,411.81	2.46%	28,963.48	0.56%
	2421 - SUMMER SCHOOL ADMIN	12,465.22	28,042.95	28,272.63	229.68	0.82%	15,807.41	126.81%
	2490 - OTHER SCHOOL SUPPORT-ADM	55,500.00	53,500.00	55,500.00	2,000.00	3.74%	0.00	0.00%
	2510 - BUSINESS SUPPORT SERV	439,029.59	430,418.77	422,513.85	(7,904.92)	-1.84%	(16,515.74)	-3.76%
	2520 - FISCAL SERVICES	533,216.61	522,929.93	570,769.15	47,839.22	9.15%	37,552.54	7.04%
	2560 - FOOD SERVICES	2,227,303.70	2,133,799.93	2,297,093.73	163,293.80	7.65%	69,790.03	3.13%
	2620 - RESEARCH/EVALUATION/PLAN	702,399.89	672,273.15	696,156.24	23,883.09	3.55%	(6,243.65)	-0.89%
	2630 - INFORMATION SERVICES	163,040.50	167,830.47	152,197.49	(15,632.98)	-9.31%	(10,843.01)	-6.65%
	2640 - STAFF SERVICES/PERSONNEL	855,277.46	826,138.65	940,603.15	114,464.50	13.86%	85,325.69	9.98%
	2660 - DATA PROCESSING SERVICES	5,229,658.82	5,233,348.13	5,313,699.85	80,351.72	1.54%	84,041.03	1.61%
	2900 - OTHER SUPPORTING SERVICES	1,888,203.78	1,570,872.71	1,813,426.80	242,554.09	15.44%	(74,776.98)	-3.96%
	2920 - STUDENT FEES	37,400.00	44,328.36	48,600.00	4,271.64	9.64%	11,200.00	29.95%
	3000 - COMMUNITY SERVICES	616,100.58	436,450.76	680,658.33	244,207.57	55.95%	64,557.75	10.48%
	3100 - DIR. OF COMMUNITY SERVICE	198,676.89	161,741.66	182,374.82	20,633.16	12.76%	(16,302.07)	-8.21%
	3500 - CUSTODY/CARE OF CHILD SER	1,386,794.97	1,460,882.21	1,635,911.14	175,028.93	11.98%	249,116.17	17.96%
	3540 - SCHOOL AGE CHILD CARE	1,179,429.74	1,164,064.08	1,239,397.75	75,333.67	6.47%	59,968.01	5.08%
	3910 - HEADSTART	2,255,459.59	2,086,315.40	2,384,869.65	298,554.25	14.31%	129,410.06	5.74%
	4220 - PAYMENTS FOR SP ED TUITION	197,745.51	242,137.99	266,994.99	24,857.00	10.27%	69,249.48	35.02%
	10 EDUCATION FUND TOTAL	**104,746,265.51**	**102,108,319.31**	**107,714,293.74**	**5,605,974.43**	**5.49%**	**2,968,028.23**	**2.83%**
20 BUILDING FUND	2540 - OPERATIONS AND MAINTENANCE	7,658,158.44	6,641,662.29	8,993,060.50	2,351,398.21	35.40%	1,334,902.06	17.43%
	2573 - WAREHOUSE & DISTRIBUTION	392,320.79	364,030.66	331,582.38	(32,448.28)	-8.91%	(60,738.41)	-15.48%
	2900 - OTHER SUPPORTING SERVICES	0.00	311.27	322.94	11.67	3.75%	322.94	100.00%
	3500 - CUSTODY/CARE OF CHILD SER	0.00	35,091.00	117,185.00	82,094.00	233.95%	117,185.00	100.00%
	20 BUILDING FUND TOTAL	**8,050,479.23**	**7,041,095.22**	**9,442,150.82**	**2,401,055.60**	**34.10%**	**1,391,671.59**	**17.29%**

FY19 FINAL BUDGET
EXPENDITURES BY FUNCTION

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY18 Budget vs. FY19 Budget % Change
28 SPECIAL EDUCATION FUND	4220 - PAYMENTS FOR SP ED TUITION	2,665,450.00	2,831,055.53	3,142,471.64	311,416.11	11.00%	477,021.64	17.90%
	28 SPECIAL EDUCATION FUND TOTAL	**2,665,450.00**	**2,831,055.53**	**3,142,471.64**	**311,416.11**	**11.00%**	**477,021.64**	**17.90%**
30 DEBT SERVICE FUND	5200 - PAYMENT OF INTEREST	2,954,686.00	2,954,686.02	2,478,359.00	(476,327.02)	-16.12%	(476,327.00)	-16.12%
	5290 - AGENT FEES	32,630.00	37,068.95	0.00	(37,068.95)	-100.00%	(32,630.00)	-100.00%
	5300 - PAYMENT OF PRINCIPAL	2,663,729.00	2,663,729.00	3,216,312.00	552,583.00	20.74%	552,583.00	20.74%
	5900 - SERVICE CHARGE/BONDS	9,000.00	10,926.77	12,000.00	1,073.23	9.82%	3,000.00	33.33%
	30 DEBT SERVICE FUND TOTAL	**5,660,045.00**	**5,666,410.74**	**5,706,671.00**	**40,260.26**	**0.71%**	**46,626.00**	**0.82%**
40 TRANSPORTATION FUND	2550 - PUPIL TRANS SERVICE	3,886,252.27	4,214,947.91	4,342,687.03	127,739.12	3.03%	456,434.76	11.74%
	3500 - CUSTODY/CARE OF CHILD SER	3,784.52	4,851.77	3,822.38	(1,029.39)	-21.22%	37.86	1.00%
	3910 - HEADSTART	0.00	59,433.90	84,360.00	24,926.10	41.94%	84,360.00	100.00%
	40 TRANSPORTATION FUND TOTAL	**3,890,036.79**	**4,279,233.58**	**4,430,869.41**	**151,635.83**	**3.54%**	**540,832.62**	**13.90%**
50 IMRF FUND	1110 - ELEMENTARY SCHOOL	383,325.75	376,114.98	391,508.41	15,393.43	4.09%	8,182.66	2.13%
	1120 - MIDDLE SCHOOL	196,754.55	200,965.18	208,023.62	7,058.44	3.51%	11,269.07	5.73%
	1125 - PRE-K PROGRAMS	23,518.73	29,407.22	30,436.47	1,029.25	3.50%	6,917.74	29.41%
	1190 - DEC	1,628.58	1,677.01	1,735.71	58.70	3.50%	107.13	6.58%
	1200 - SPECIAL PROGRAMS	61,571.69	47,199.20	60,289.81	13,090.61	27.73%	(1,281.88)	-2.08%
	1201 - SEVERE/ONE TO ONE	1,366.97	2,222.41	2,300.19	77.78	3.50%	933.22	68.27%
	1202 - MODERATE MENTAL HANDICAP	121,654.92	126,158.34	130,573.88	4,415.54	3.50%	8,918.96	7.33%
	1203 - MILD MENTAL HANDICAP/DEV	15,738.25	10,653.08	11,025.93	372.85	3.50%	(4,712.32)	-29.94%
	1205 - LEARNING DISABLED	362,866.17	406,614.80	420,846.33	14,231.53	3.50%	57,980.16	15.98%
	1206 - VISUAL IMPAIRED/SIGHT PAR	3,432.45	2,344.79	2,426.86	82.07	3.50%	(1,005.59)	-29.30%
	1207 - HEARING IMPAIRED	20,789.38	20,987.15	21,721.70	734.55	3.50%	932.32	4.48%
	1210 - IMPROVEMENT OF INSTRUCTION	105.55	96.57	99.95	3.38	3.50%	(5.60)	-5.31%
	1212 - BEHAVIOR DISORDER	16,802.21	21,547.05	22,301.20	754.15	3.50%	5,498.99	32.73%
	1213 - OTHER HEALTH IMPAIRMENT	61.56	1,903.78	1,970.41	66.63	3.50%	1,908.85	3100.80%
	1215 - COMMUNICATIONS DISORDER	1,262.69	1,301.22	1,346.76	45.54	3.50%	84.07	6.66%
	1220 - CROSS CATEGORICAL	13,622.24	9,021.13	9,336.86	315.73	3.50%	(4,285.38)	-31.46%
	1223 - DIAGNOSTIC KINDERGARTEN	3,959.88	0.00	0.00	0.00	#DIV/0!	(3,959.88)	-100.00%
	1225 - PRE-K/SPECIAL EDUCATION	35,395.18	34,929.21	36,151.74	1,222.53	3.50%	756.56	2.14%
	1250 - REMEDIAL K-12	7,600.80	10,408.14	9,256.43	(1,151.71)	-11.07%	1,655.63	21.78%
	1275 - REMEDIAL PRE-K	0.00	4,563.13	4,722.84	159.71	3.50%	4,722.84	#DIV/0!
	1400 - VOCATIONAL	2,244.16	2,215.53	2,293.07	77.54	3.50%	48.91	2.18%

FY19 FINAL BUDGET
EXPENDITURES BY FUNCTION

Fund

	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY18 Budget vs. FY19 Budget % Change
1500 - INTERSCHOLASTIC	5,039.70	6,208.99	6,426.31	217.32	3.50%	1,386.61	27.51%
1610 - SUMMER SCHOOL/REGULAR ED	2,524.99	1,916.28	1,962.33	46.05	2.40%	(562.66)	-22.28%
1620 - SUMMER SCHOOL/SPECIAL ED	31,892.56	29,438.54	30,468.90	1,030.36	3.50%	(1,423.66)	-4.46%
1650 - GIFTED	1,554.28	1,367.41	1,415.27	47.86	3.50%	(139.01)	-8.94%
1800 - BILINGUAL	71,956.45	78,130.92	80,865.51	2,734.59	3.50%	8,909.06	12.38%
1880 - BILINGUAL-SUMMER SCHOOL	0.00	82.65	85.54	2.89	3.50%	85.54	#DIV/0!
2112 - ATTENDANCE SERVICES	9,438.98	9,314.36	9,640.36	326.00	3.50%	201.38	2.13%
2113 - SOCIAL WORK SERVICES	33,581.87	39,016.97	40,382.56	1,365.59	3.50%	6,800.69	20.25%
2130 - HEALTH SERVICES	106,355.37	103,098.08	106,706.53	3,608.45	3.50%	351.16	0.33%
2140 - PSYCHOLOGICAL SERVICES	17,999.97	17,982.19	18,611.56	629.37	3.50%	611.59	3.40%
2150 - SPEECH CLINICIAN SERVICES	24,626.70	24,559.57	25,419.15	859.58	3.50%	792.45	3.22%
2190 - GRANTS - SUPPORTING	13,865.98	13,651.64	14,129.45	477.81	3.50%	263.47	1.90%
2193 - OT/PT SERVICES	140,720.40	143,869.85	148,905.30	5,035.45	3.50%	8,184.90	5.82%
2195 - LUNCHROOM SUPERVISION SER	66,334.65	67,643.92	70,011.47	2,367.55	3.50%	3,676.82	5.54%
2196 - PUPIL SUPP SERV DIRECTION	15,161.34	4,879.01	5,049.78	170.77	3.50%	(10,111.56)	-66.69%
2210 - IMPROVEMENT OF INSTRUCT	50,838.18	51,894.25	52,972.52	1,078.27	2.08%	2,134.34	4.20%
2211 - SPECIAL SERVICE AREA DIR	660.02	652.02	674.84	22.82	3.50%	14.82	2.25%
2222 - SCHOOL LIBRARY SERVICES	17,044.39	17,338.65	17,945.50	606.85	3.50%	901.11	5.29%
2223 - AUDIO VISUAL SERVICES	35.47	0.00	0.00	0.00	0.00%	(35.47)	-100.00%
2230 - ASSESSMENT & TESTING	1,274.53	1,335.23	1,381.96	46.73	3.50%	107.43	8.43%
2310 - BOARD OF EDUCATION SERV	10,900.87	10,393.46	10,757.23	363.77	3.50%	(143.64)	-1.32%
2321 - OFFICE OF SUPERINTENDENT	23,507.55	22,793.84	23,591.62	797.78	3.50%	84.07	0.36%
2331 - AMIN OF TITLES/OTH SP PGM	121,329.02	117,897.14	122,023.53	4,126.39	3.50%	694.51	0.57%
2367 - SUPERVISORY FUNCTIONS RE: LOSS	0.00	1,285.55	1,330.55	45.00	3.50%	1,330.55	100.00%
2410 - OFFICE OF PRINCIPAL SERV	184,160.27	181,762.13	188,123.81	6,361.68	3.50%	3,963.54	2.15%
2421 - SUMMER SCHOOL ADMIN	135.30	604.76	625.93	21.17	3.50%	490.63	362.62%
2490 - OTHER SCHOOL SUPPORT-ADM	600.04	756.07	782.53	26.46	3.50%	182.49	30.41%
2510 - BUSINESS SUPPORT SERV	38,427.94	37,156.10	38,456.55	1,300.45	3.50%	28.61	0.07%
2520 - FISCAL SERVICES	52,313.70	52,870.88	54,721.35	1,850.47	3.50%	2,407.65	4.60%
2530 - FACILITY ACQ/CONSERV SERV	30,170.48	21,331.67	22,078.29	746.62	3.50%	(8,092.19)	-26.82%
2540 - OPERATIONS AND MAINTENANCE	545,308.17	512,428.27	530,363.26	17,934.99	3.50%	(14,944.91)	-2.74%
2550 - PUPIL TRANS SERVICE	82,559.36	85,851.35	88,856.15	3,004.80	3.50%	6,296.79	7.63%
2560 - FOOD SERVICES	134,032.41	127,709.90	132,179.73	4,469.83	3.50%	(1,852.68)	-1.38%
2573 - WAREHOUSE & DISTRIBUTION	41,958.14	36,860.90	38,151.03	1,290.13	3.50%	(3,807.11)	-9.07%
2620 - RESEARCH/EVALUATION/PLAN	105,431.13	104,146.60	107,791.73	3,645.13	3.50%	2,360.60	2.24%

FY19 FINAL BUDGET
EXPENDITURES BY FUNCTION

Fund		FY18 Budget	FY18 Actual	FY19 Budget	FY19 Budget vs. FY18 Actual Change	FY19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY18 Budget vs. FY19 Budget % Change
	2630 - INFORMATION SERVICES	14,952.61	15,543.36	16,087.37	544.01	3.50%	1,134.76	7.59%
	2640 - STAFF SERVICES/PERSONNEL	65,694.43	58,502.47	60,550.05	2,047.58	3.50%	(5,144.38)	-7.83%
	2660 - DATA PROCESSING SERVICES	151,868.56	147,720.38	152,890.58	5,170.20	3.50%	1,022.02	0.67%
	2900 - OTHER SUPPORTING SERVICES	9,529.30	8,011.77	8,292.17	280.40	3.50%	(1,237.13)	-12.98%
	2920 - STUDENT FEES	1,913.04	1,759.42	1,820.99	61.57	3.50%	(92.05)	-4.81%
	3000 - COMMUNITY SERVICES	53,464.02	29,932.21	32,822.14	2,889.93	9.65%	(20,641.88)	-38.61%
	3100 - DIR. OF COMMUNITY SERVICE	27,830.17	21,192.76	16,983.63	(4,209.13)	-19.86%	(10,846.54)	-38.97%
	3220 - PARK SCHOOL SPECIAL REC	3,315.95	1,757.28	1,818.78	61.50	3.50%	(1,497.17)	-45.15%
	3500 - CUSTODY/CARE OF CHILD SER	122,639.47	173,022.23	182,186.59	9,164.36	5.30%	59,547.12	48.55%
	3540 - SCHOOL AGE CHILD CARE	145,283.27	150,132.72	155,387.38	5,254.66	3.50%	10,104.11	6.95%
	3910 - HEADSTART	177,946.27	168,964.21	174,877.95	5,913.74	3.50%	(3,068.32)	-1.72%
	50 IMRF FUND TOTAL	**4,029,879.01**	**4,013,097.88**	**4,164,973.93**	**151,876.05**	**3.78%**	**135,094.92**	**3.35%**
64 CAP. & LIFE SAFETY PRJ FD	2530 - FACILITY ACQ/CONSERV SERV	547,365.13	608,105.08	433,746.19	(174,358.89)	-28.67%	(113,618.94)	-20.76%
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	**547,365.13**	**608,105.08**	**433,746.19**	**(174,358.89)**	**-28.67%**	**(113,618.94)**	**-20.76%**
80 TORT FUND	2362 - WORKERS' COMPENSATION	413,895.00	413,895.00	347,200.00	(66,695.00)	-16.11%	(66,695.00)	-16.11%
	2363 - UNEMPLOYMENT INSURANCE	45,000.00	11,240.17	20,000.00	8,759.83	77.93%	(25,000.00)	-55.56%
	2364 - INSURANCE PAYMENTS	45,221.00	45,221.00	42,509.00	(2,712.00)	-6.00%	(2,712.00)	-6.00%
	2367 - SUPERVISORY FUNCTIONS RE: LOSS	190,500.00	224,114.21	264,500.00	40,385.79	18.02%	74,000.00	38.85%
	2369 - LEGAL SERVICES	100,000.00	4,308.90	50,000.00	45,691.10	1060.39%	(50,000.00)	-50.00%
	2371 - PROPERTY INSURANCE	244,809.00	181,476.00	252,766.00	71,290.00	39.28%	7,957.00	3.25%
	80 TORT FUND TOTAL	**1,039,425.00**	**880,255.28**	**976,975.00**	**96,719.72**	**10.99%**	**(62,450.00)**	**-6.01%**
90 LIFE SAFETY FUND	2540 - OPERATIONS AND MAINTENANCE	60,000.00	64,000.00	125,000.00	61,000.00	95.31%	65,000.00	108.33%
	90 LIFE SAFETY FUND TOTAL	**60,000.00**	**64,000.00**	**125,000.00**	**61,000.00**	**95.31%**	**65,000.00**	**108.33%**
	Total All Funds	**130,688,945.67**	**127,491,572.62**	**136,137,151.73**	**8,645,579.11**	**6.78%**	**5,448,206.06**	**4.17%**

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund		2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
10 EDUCATION FUND	100 - KINDERGARTEN	3,570,750.71	3,678,676.52	3,751,387.29	72,710.77	1.98%	180,636.58	5.06%
	102 - PRIMARY GRADES	8,121,116.47	7,921,110.71	7,812,635.61	(108,475.10)	-1.37%	(308,480.86)	-3.80%
	105 - INTERMEDIATE GRADES	10,232,087.42	10,332,222.20	10,385,599.84	53,377.64	0.52%	153,512.42	1.50%
	106 - READING IMPROVEMENT	807,694.07	812,945.78	888,707.69	75,761.91	9.32%	81,013.62	10.03%
	107 - ELEM. READING SPECIALISTS	331,804.42	337,724.55	370,731.03	33,006.48	9.77%	38,926.61	11.73%
	109 - ELEM. PER DIEM SUBS	318,280.63	274,736.35	303,665.25	28,928.90	10.53%	(14,615.38)	-4.59%
	110 - ELEM LANGUAGE ARTS	27,161.78	27,840.51	25,996.88	(1,843.63)	-6.62%	(1,164.90)	-4.29%
	114 - TRUANCY GRANT	59,490.72	53,607.44	70,213.14	16,605.70	30.98%	10,722.42	18.02%
	120 - ELEMENTARY MATH	374,799.72	443,956.02	449,386.51	5,430.49	1.22%	74,586.79	19.90%
	125 - IT SCHOOL SERVICES	463,013.99	412,581.06	441,908.13	29,327.07	7.11%	(21,105.86)	-4.56%
	130 - ELEM SCIENCE	460,850.00	327,804.82	449,973.00	122,168.18	37.27%	(10,877.00)	-2.36%
	135 - CAMP TIMBERLEE	149,300.00	210,994.84	63,500.00	(147,494.84)	-69.90%	(85,800.00)	-57.47%
	136 - AFRICAN CENTERED CURR.	7,000.00	6,990.94	30,500.00	23,509.06	336.28%	23,500.00	335.71%
	140 - ELEM SOC STUDIES	11,400.00	2,999.02	47,000.00	44,000.98	1467.18%	35,600.00	312.28%
	150 - ELEM ART	734,756.25	714,986.62	746,028.36	31,041.74	4.34%	11,272.11	1.53%
	155 - ELEM DRAMA	751,991.08	721,654.64	749,385.91	27,731.27	3.84%	(2,605.17)	-0.35%
	165 - ELEM GENERAL MUSIC	891,609.00	904,356.59	938,897.15	34,540.56	3.82%	47,288.15	5.30%
	166 - ELEM INSTRUMENTAL MUSIC	496,327.14	503,484.76	507,531.01	4,046.25	0.80%	11,203.87	2.26%
	170 - ELEM PHYSICAL ED	1,731,742.01	1,717,995.85	1,789,415.69	71,419.84	4.16%	57,673.68	3.33%
	180 - BLOCK GRANTS	508,084.00	377,764.26	550,634.45	172,870.19	45.76%	42,550.45	8.37%
	196 - BUILDING DEPT CHAIRS	51,500.00	51,500.00	51,500.00	0.00	0.00%	0.00	0.00%
	200 - M.S. LANG. ARTS	3,143,478.76	3,254,019.01	3,304,731.74	50,712.73	1.56%	161,252.98	5.13%
	205 - M.S. MATH	3,337,497.16	3,365,252.13	3,404,023.03	38,770.90	1.15%	66,525.87	1.99%
	210 - M.S. SCIENCE	1,429,939.67	1,495,158.96	1,656,066.40	160,907.44	10.76%	226,126.73	15.81%
	212 - M.S. COMPUTER EDUCATION	103,825.78	105,461.80	102,948.99	(2,512.81)	-2.38%	(876.79)	-0.84%
	215 - M.S. SOCIAL STUDIES	1,978,328.69	1,525,628.93	1,634,554.51	108,925.58	7.14%	(343,774.18)	-17.38%
	220 - M.S. ART	1,094,229.24	1,090,129.32	1,122,112.72	31,983.40	2.93%	27,883.48	2.55%
	225 - M.S. DRAMA	688,878.54	698,672.26	778,028.20	79,355.94	11.36%	89,149.66	12.94%
	230 - M.S. FOREIGN LANGUAGE	1,162,017.98	1,157,097.64	1,214,170.96	57,073.32	4.93%	52,152.98	4.49%
	245 - M.S. INDUSTRIAL ARTS	0.00	5,788.46	25,000.00	19,211.54	331.89%	25,000.00	100.00%
	250 - M.S. GENERAL MUSIC	472,611.07	442,066.63	403,241.63	(38,825.00)	-8.78%	(69,369.44)	-14.68%
	251 - M.S. INSTRUMENTAL MUSIC	450,026.25	457,659.47	462,625.75	4,966.28	1.09%	12,599.50	2.80%
	253 - M.S. STRING MUSIC	7,000.00	7,162.31	7,000.00	(162.31)	-2.27%	0.00	0.00%
	255 - M.S. PHYSICAL EDUCATION	1,308,808.95	1,348,818.00	1,478,598.99	129,780.99	9.62%	169,790.04	12.97%
	260 - M.S. SUBS	160,623.71	104,599.29	140,644.13	36,044.84	34.46%	(19,979.58)	-12.44%
	284 - ENRICHMENT	146,135.26	160,382.45	165,203.51	4,821.06	3.01%	19,068.25	13.05%
	286 - E S L - T.P.I	2,703,011.34	2,635,221.01	2,896,218.93	260,997.92	9.90%	193,207.59	7.15%
	289 - TITLE III	101,279.17	41,804.07	111,930.00	70,125.93	167.75%	10,650.83	10.52%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund	2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
290 - SUMMER SCHOOL-REGULAR	195,580.00	194,999.17	194,999.17	0.00	0.00%	(580.83)	-0.30%
295 - TITLE III IEP	0.00	910.00	0.00	(910.00)	-100.00%	0.00	0.00%
296 - REACH PROJECT	120,198.54	127,989.61	130,054.66	2,065.05	1.61%	9,856.12	8.20%
297 - PROJECT LEAD THE WAY	13,800.00	5,021.01	7,833.00	2,811.99	56.00%	(5,967.00)	-43.24%
298 - COASTAL MANAGEMENT GRANT	52,397.00	20,892.38	33,331.00	12,438.62	59.54%	(19,066.00)	-36.39%
299 - NOYCE FOUNDATION GRANT	236,366.00	154,695.55	209,037.68	54,342.13	35.13%	(27,328.32)	-11.56%
400 - SPECIAL ED SUMMER SCHOOL	290,959.00	220,078.43	234,078.43	14,000.00	6.36%	(56,880.57)	-19.55%
410 - SPECIAL ED - RESOURCE	6,661,135.99	6,655,508.59	6,743,064.05	87,555.46	1.32%	81,928.06	1.23%
411 - SPECIAL ED - S/C	465,804.14	515,154.20	752,997.18	237,842.98	46.17%	287,193.04	61.66%
412 - SPPAC	2,026,151.10	1,941,370.68	1,974,673.71	33,303.03	1.72%	(51,477.39)	-2.54%
414 - STATE PRE-SCHOOL EDUCATIO	784,401.18	1,083,436.44	1,057,205.13	(26,231.31)	-2.42%	272,803.95	34.78%
415 - SPECIAL SERVICES	7,672,834.82	7,920,526.91	7,739,511.63	(181,015.28)	-2.29%	66,676.81	0.87%
416 - SPECIAL ED - SUPPORT SERV	1,062,026.42	1,374,954.84	1,380,130.31	5,175.47	0.38%	318,103.89	29.95%
418 - NUTRITION SERVICES	1,879,839.25	1,799,064.29	1,876,839.42	77,775.13	4.32%	(2,999.83)	-0.16%
420 - RICE CHILDREN'S CENTER	1,718,585.06	1,689,452.68	1,698,362.34	8,909.66	0.53%	(20,222.72)	-1.18%
421 - RCC - SUMMER SCHOOL	147,880.22	130,165.85	152,872.63	22,706.78	17.44%	4,992.41	3.38%
439 - IDEA - EIS	273,248.04	4,870.22	5,500.00	629.78	12.93%	(267,748.04)	-97.99%
440 - P.L.94-142 SPECIAL ED	1,977,038.67	1,842,939.45	1,776,956.86	(65,982.59)	-3.58%	(200,081.81)	-10.12%
441 - P.L.94-142 PRE-SCHOOL	56,311.00	55,316.13	62,305.62	6,989.49	12.64%	5,994.62	10.65%
500 - TITLE I DISADVANTAGED	1,137,825.04	1,108,836.34	886,340.87	(222,495.47)	-20.07%	(251,484.17)	-22.10%
508 - FED-CLASS SIZE REDUCTION	126,335.80	0.00	83,719.88	83,719.88	#DIV/0!	(42,615.92)	-33.73%
517 - INSTRUCTIONAL TECHNOLOGY	174,741.48	161,417.16	178,198.45	16,781.29	10.40%	3,456.97	1.98%
524 - CHILDCARE-SUMMER PROGRAMS	50,656.80	30,536.94	65,363.00	34,826.06	114.05%	14,706.20	29.03%
525 - SCHOOL-AGE CHILD CARE	1,271,791.86	1,244,709.28	1,317,631.19	72,921.91	5.86%	45,839.33	3.60%
527 - FUSSY BABY	7,500.00	5,968.71	1,375.00	(4,593.71)	-76.96%	(6,125.00)	-81.67%
528 - EQUITY SERVICES	339,745.00	331,116.25	518,594.43	187,478.18	56.62%	178,849.43	52.64%
530 - COMMUNITY SCHOOL PROGRAM	0.00	0.00	126,544.38	126,544.38	0.00%	126,544.38	0.00%
550 - HEADSTART	1,558,691.18	1,472,746.27	1,571,460.52	98,714.25	6.70%	12,769.34	0.82%
551 - EARLY HEADSTART	422,630.10	349,064.56	370,996.24	21,931.68	6.28%	(51,633.86)	-12.22%
552 - HEADSTART-NON GRANT	50,085.00	50,971.22	54,985.00	4,013.78	7.87%	4,900.00	9.78%
553 - HEADSTART & EH (GRANTEE)	1,127,721.79	1,070,055.67	1,239,854.77	169,799.10	15.87%	112,132.98	9.94%
561 - PREV. INITIATIVE DAYCARE	27,000.00	24,510.17	37,500.00	12,989.83	53.00%	10,500.00	38.89%
562 - IDHS DOORWAY TO LEARNING	212,009.08	118,610.26	214,482.37	95,872.11	80.83%	2,473.29	1.17%
567 - TITLE II EESA	45,328.00	117,846.55	206,170.00	88,323.45	74.95%	160,842.00	354.84%
573 - INTERSCHOLASTIC PROGRAM	185,350.00	179,210.36	180,350.00	1,139.64	0.64%	(5,000.00)	-2.70%
574 - SCHOOL IMPROVEMENT COMM.	83,460.00	60,917.19	87,362.00	26,444.81	43.41%	3,902.00	4.68%
583 - PREVENTION INITIATIVE	822,913.34	818,094.53	1,026,576.52	208,481.99	25.48%	203,663.18	24.75%
585 - DUPLICATING	410,000.00	388,780.18	395,000.00	6,219.82	1.60%	(15,000.00)	-3.66%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund		2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
	592 - COMMUNITY WORKS GRANT	21,927.36	27,621.15	15,963.11	(11,658.04)	-42.21%	(5,964.25)	-27.20%
	613 - HEALTH SERVICES	872,165.47	875,358.90	925,672.73	50,313.83	5.75%	53,507.26	6.13%
	615 - LUNCHROOM SERVICES	622,709.99	600,136.42	617,487.22	17,350.80	2.89%	(5,222.77)	-0.84%
	618 - LEARNING PLUS PROGRAM	83,000.00	73,594.04	83,000.00	9,405.96	12.78%	0.00	0.00%
	620 - SCHOOL LIBRARY GRANT	4,757.78	4,016.53	4,745.53	729.00	18.15%	(12.25)	-0.26%
	621 - CURRICULUM & INSTRUCTIONS	1,296,359.22	1,271,770.13	1,389,464.45	117,694.32	9.25%	93,105.23	7.18%
	622 - SCHOOL LIBRARY SERVICES	1,364,001.01	1,405,013.86	1,468,154.77	63,140.91	4.49%	104,153.76	7.64%
	623 - DLL RESEARCH	18,750.00	11,727.71	10,000.00	(1,727.71)	-14.73%	(8,750.00)	-46.67%
	625 - OFFICE OF BLACK STUDENT SUCCESS	0.00	0.00	279,156.05	279,156.05	0.00%	279,156.05	0.00%
	631 - BOARD OF EDUCA. SERVICES	211,664.44	199,037.01	250,501.83	51,464.82	25.86%	38,837.39	18.35%
	632 - OFFICE OF SUPERINTENDENT	637,023.78	639,833.03	654,185.31	14,352.28	2.24%	17,161.53	2.69%
	634 - D.E.C.	118,436.16	124,418.13	118,723.92	(5,694.21)	-4.58%	287.76	0.24%
	641 - OFFICE OF PRINCIPAL	5,086,532.98	4,989,422.83	5,150,718.87	161,296.04	3.23%	64,185.89	1.26%
	651 - BUSINESS SUPPORT SERVICES	439,029.59	430,418.77	422,513.85	(7,904.92)	-1.84%	(16,515.74)	-3.76%
	652 - FISCAL SERVICES	532,151.61	521,864.93	569,704.15	47,839.22	9.17%	37,552.54	7.06%
	662 - RAD	792,899.89	741,826.23	782,156.24	40,330.01	5.44%	(10,743.65)	-1.35%
	663 - COMMUNICATIONS	163,040.50	167,830.47	152,197.49	(15,632.98)	-9.31%	(10,843.01)	-6.65%
	664 - PERSONNEL/STAFF SERVICES	855,277.46	826,138.65	940,603.15	114,464.50	13.86%	85,325.69	9.98%
	666 - COMPUTER SERVICES	1,549,144.83	1,703,854.95	1,699,291.72	(4,563.23)	-0.27%	150,146.89	9.69%
	667 -IT SERVICES	285,717.61	214,753.49	256,410.28	41,656.79	19.40%	(29,307.33)	-10.26%
	668 - INST. CAPITAL TECHNOLOGY	2,775,000.00	2,496,909.61	1,900,000.00	(596,909.61)	-23.91%	(875,000.00)	-31.53%
	669 - MIDDLE SCHOOL ONE TO ONE INITIATI\	0.00	264,160.55	875,000.00	610,839.45	231.24%	875,000.00	0.00%
	688 - INNOVATION LABS GRANT	84,200.00	13,578.00	14,200.00	622.00	4.58%	(70,000.00)	-83.14%
	695 - MCKINNEY VENTO	0.00	8,600.00	8,600.00	0.00	0.00%	8,600.00	0.00%
	724 - HOLD ACC. FOR BLOCK GRNTS	25,498.85	0.00	25,498.00	25,498.00	#DIV/0!	(0.85)	0.00%
	725 - GRANT AMENDMENTS - STATE	150,000.00	0.00	150,000.00	150,000.00	#DIV/0!	0.00	0.00%
	726 - GRANT AMENDMENTS-FEDERAL	150,000.00	0.00	150,000.00	150,000.00	#DIV/0!	0.00	0.00%
	730 - DIST./OTHER/SUPPORT/SERV	2,635,703.78	1,807,757.17	2,880,426.80	1,072,669.63	59.34%	244,723.02	9.28%
	838 - GSA-POVERTY GRANT-MATH	256,785.87	284,053.71	315,319.50	31,265.79	11.01%	58,533.63	22.79%
	839 - GSA - POVERTY GRANT-LA	1,600,295.45	1,358,701.39	1,632,044.90	273,343.51	20.12%	31,749.45	1.98%
	950 - STUDENT REGISTRATION SERVICES	37,400.00	44,328.36	48,600.00	4,271.64	9.64%	11,200.00	29.95%
	10 EDUCATION FUND TOTAL	**104,746,265.51**	**102,108,319.31**	**107,714,293.74**	**5,605,974.43**	**5.49%**	**2,968,028.23**	**2.83%**
20 BUILDING FUND	414 - STATE PRE-SCHOOL EDUCATIO	13,791.20	13,573.40	13,903.56	330.16	2.43%	112.36	0.81%
	415 - SPECIAL SERVICES	159,995.00	159,995.00	168,923.00	8,928.00	5.58%	8,928.00	5.58%
	550 - HEADSTART	31,026.12	36,928.42	38,324.61	1,396.19	3.78%	7,298.49	23.52%
	551 - EARLY HEADSTART	0.00	7,102.00	0.00	(7,102.00)	-100.00%	0.00	0.00%
	552 - HEADSTART-NON GRANT	21,550.00	0.00	0.00	0.00	0.00%	(21,550.00)	-100.00%
	562 - IDHS DOORWAY TO LEARNING	22,936.73	23,123.23	23,564.56	441.33	1.91%	627.83	2.74%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund		2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
	583 - PREVENTION INITIATIVE	2,236.00	30,049.71	119,348.74	89,299.03	297.17%	117,112.74	5237.60%
	649 - CAPITAL BUILDING PROJECTS	1,025,000.00	0.00	2,050,000.00	2,050,000.00	0.00%	1,025,000.00	100.00%
	654 - OPERATION-PLANT SERVICES	6,381,623.39	6,405,981.53	6,696,181.03	290,199.50	4.53%	314,557.64	4.93%
	657 - WAREHOUSE & DISTRIBUTION	392,320.79	364,030.66	331,582.38	(32,448.28)	-8.91%	(60,738.41)	-15.48%
	730 - DIST./OTHER/SUPPORT/SERV	0.00	311.27	322.94	11.67	3.75%	322.94	0.00%
	20 BUILDING FUND TOTAL	**8,050,479.23**	**7,041,095.22**	**9,442,150.82**	**2,401,055.6**	**34.10%**	**1,391,671.59**	**17.29%**
28 SPECIAL EDUCATION FUND	410 - SPECIAL ED - RESOURCE	2,665,450.00	2,831,055.53	3,142,471.64	311,416.11	11.00%	477,021.64	17.90%
	28 SPECIAL EDUCATION FUND TOTAL	**2,665,450.00**	**2,831,055.53**	**3,142,471.64**	**311,416.11**	**11.00%**	**477,021.64**	**17.90%**
30 DEBT SERVICE FUND	798 - DEBT SERVICE	5,627,415.00	5,629,341.79	5,706,671.00	77,329.21	1.37%	79,256.00	1.41%
	845 - INTEREST	32,630.00	37,068.95	0.00	-37,068.95	-100.00%	(32,630.00)	-100.00%
	30 DEBT SERVICE FUND TOTAL	**5,660,045.00**	**5,666,410.74**	**5,706,671.00**	**40,260.26**	**0.71%**	**46,626.00**	**0.82%**
40 TRANSPORTATION FUND	135 - CAMP TIMBERLEE	17,418.28	14,432.47	14,757.20	324.73	2.25%	(2,661.08)	-15.28%
	250 - M.S. GENERAL MUSIC	18,233.90	13,205.82	13,502.95	297.13	2.25%	(4,730.95)	-25.95%
	284 - ENRICHMENT	28,907.20	40,066.71	40,968.21	901.50	2.25%	12,061.01	41.72%
	286 - E S L - T.P.I	229,189.20	369,622.25	377,938.75	8,316.50	2.25%	148,749.55	64.90%
	290 - SUMMER SCHOOL-REGULAR	15,788.32	75,690.36	56,000.00	(19,690.36)	-26.01%	40,211.68	254.69%
	298 - COASTAL MANAGEMENT GRANT	0.00	3,977.14	4,066.63	89.49	2.25%	4,066.63	100.00%
	400 - SPECIAL ED SUMMER SCHOOL	44,548.36	79,557.77	61,666.17	(17,891.60)	-22.49%	17,117.81	38.43%
	410 - SPECIAL ED - RESOURCE	1,362,045.09	1,308,530.41	1,183,222.57	(125,307.84)	-9.58%	(178,822.52)	-13.13%
	412 - SPPAC	201,600.00	296,195.55	304,489.82	8,294.27	2.80%	102,889.82	51.04%
	414 - STATE PRE-SCHOOL EDUCATIO	440,280.58	365,438.80	374,608.98	9,170.18	2.51%	(65,671.60)	-14.92%
	415 - SPECIAL SERVICES	87,805.67	96,267.54	109,550.51	13,282.97	13.80%	21,744.84	24.76%
	440 - P.L.94-142 SPECIAL ED	1,135.78	0.00	0.00	0.00	#DIV/0!	(1,135.78)	-100.00%
	524 - CHILDCARE-SUMMER PROGRAMS	3,532.32	2,919.66	2,985.35	65.69	2.25%	(546.97)	-15.48%
	525 - SCHOOL-AGE CHILD CARE	7,655.68	10,556.57	10,794.09	237.52	2.25%	3,138.41	40.99%
	550 - HEADSTART	232,683.40	218,563.17	309,240.00	90,676.83	41.49%	76,556.60	32.90%
	553 - HEADSTART & EH (GRANTEE)	0.00	59,433.90	84,360.00	24,926.10	41.94%	84,360.00	0.00%
	562 - IDHS DOORWAY TO LEARNING	640.97	606.00	619.64	13.64	2.25%	(21.33)	-3.33%
	573 - INTERSCHOLASTIC PROGRAM	17,188.22	15,879.76	16,237.05	357.29	2.25%	(951.17)	-5.53%
	583 - PREVENTION INITIATIVE	3,784.52	4,851.77	3,822.38	(1,029.39)	-21.22%	37.86	1.00%
	655 - PUPIL TRANSPORTATION	1,177,599.30	1,303,437.93	1,336,039.11	32,601.18	2.50%	158,439.81	13.45%
	695 - MCKINNEY VENTO	0.00	0.00	126,000.00	126,000.00	0.00%	126,000.00	0.00%
	40 TRANSPORTATION FUND TOTAL	**3,890,036.79**	**4,279,233.58**	**4,430,869.41**	**151,635.83**	**3.54%**	**540,832.62**	**13.90%**
50 IMRF FUND	100 - KINDERGARTEN	51,548.27	50,602.12	52,373.20	1,771.08	3.50%	824.93	1.60%
	102 - PRIMARY GRADES	105,313.55	103,265.61	106,879.90	3,614.29	3.50%	1,566.35	1.49%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund	2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
105 - INTERMEDIATE GRADES	132,554.66	136,071.38	140,833.88	4,762.50	3.50%	8,279.22	6.25%
106 - READING IMPROVEMENT	5,127.11	8,905.80	8,431.14	(474.66)	-5.33%	3,304.03	64.44%
107 - ELEM. READING SPECIALISTS	4,523.86	4,565.07	4,724.85	159.78	3.50%	200.99	4.44%
109 - ELEM. PER DIEM SUBS	4,753.73	5,568.89	5,763.81	194.92	3.50%	1,010.08	21.25%
110 - ELEM LANGUAGE ARTS	142.28	294.77	305.09	10.32	3.50%	162.81	114.43%
114 - TRUANCY GRANT	6,836.88	6,393.04	7,423.06	1,030.02	16.11%	586.18	8.57%
120 - ELEMENTARY MATH	2,165.45	3,073.95	3,181.54	107.59	3.50%	1,016.09	46.92%
125 - IT SCHOOL SERVICES	70,600.27	57,216.42	59,218.99	2,002.57	3.50%	(11,381.28)	-16.12%
130 - ELEM SCIENCE	0.00	146.76	151.90	5.14	3.50%	151.90	100.00%
135 - CAMP TIMBERLEE	753.24	1,444.36	1,494.91	50.55	3.50%	741.67	98.46%
136 - AFRICAN CENTERED CURR.	0.00	46.75	48.39	1.64	3.51%	48.39	100.00%
150 - ELEM ART	8,110.23	8,848.42	9,158.11	309.69	3.50%	1,047.88	12.92%
155 - ELEM DRAMA	7,114.36	7,566.49	7,831.32	264.83	3.50%	716.96	10.08%
165 - ELEM GENERAL MUSIC	10,627.04	11,448.61	11,849.31	400.70	3.50%	1,222.27	11.50%
166 - ELEM INSTRUMENTAL MUSIC	5,974.00	5,987.31	6,196.87	209.56	3.50%	222.87	3.73%
170 - ELEM PHYSICAL ED	19,343.13	21,130.00	21,869.55	739.55	3.50%	2,526.42	13.06%
192 - DIST. MATH SUPERVISOR	940.88	0.00	0.00	0.00	#DIV/0!	(940.88)	-100.00%
194 - DIST. SOCIAL STUDIES SPVR	1,585.50	0.00	0.00	0.00	#DIV/0!	(1,585.50)	-100.00%
196 - BUILDING DEPT CHAIRS	577.60	727.09	752.54	25.45	3.50%	174.94	30.29%
200 - M.S. LANG. ARTS	40,113.45	41,116.20	42,511.09	1,394.89	3.39%	2,397.64	5.98%
205 - M.S. MATH	39,394.93	42,754.41	44,250.82	1,496.41	3.50%	4,855.89	12.33%
210 - M.S. SCIENCE	18,262.02	19,231.80	19,904.92	673.12	3.50%	1,642.90	9.00%
212 - M.S. COMPUTER EDUCATION	14,194.84	14,264.38	14,763.63	499.25	3.50%	568.79	4.01%
215 - M.S. SOCIAL STUDIES	17,643.59	18,854.16	19,541.49	687.33	3.65%	1,897.90	10.76%
220 - M.S. ART	13,617.23	13,905.61	14,392.31	486.70	3.50%	775.08	5.69%
225 - M.S. DRAMA	9,013.81	9,122.85	9,442.15	319.30	3.50%	428.34	4.75%
230 - M.S. FOREIGN LANGUAGE	13,972.97	14,613.88	15,125.37	511.49	3.50%	1,152.40	8.25%
245 - M.S. INDUSTRIAL ARTS	74.69	344.25	356.30	12.05	3.50%	281.61	377.04%
250 - M.S. GENERAL MUSIC	6,511.20	5,564.98	5,759.75	194.77	3.50%	(751.45)	-11.54%
251 - M.S. INSTRUMENTAL MUSIC	5,619.56	5,609.24	5,805.56	196.32	3.50%	186.00	3.31%
255 - M.S. PHYSICAL EDUCATION	16,363.66	17,138.27	17,738.11	599.84	3.50%	1,374.45	8.40%
260 - M.S. SUBS	2,113.48	1,637.76	1,695.09	57.33	3.50%	(418.39)	-19.80%
284 - ENRICHMENT	1,895.14	1,862.12	1,927.29	65.17	3.50%	32.15	1.70%
286 - E S L - T.P.I	80,242.99	86,545.24	89,574.33	3,029.09	3.50%	9,331.34	11.63%
289 - TITLE III	10,430.85	270.28	258.73	(11.55)	-4.27%	(10,172.12)	-97.52%
290 - SUMMER SCHOOL-REGULAR	824.33	2,107.14	2,180.89	73.75	3.50%	1,356.56	164.57%
295 - TITLE III IEP	95.42	13.01	13.47	0.46	3.54%	(81.95)	-85.88%
296 - REACH PROJECT	804.69	1,030.83	1,066.91	36.08	3.50%	262.22	32.59%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund	2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
298 - COASTAL MANAGEMENT GRANT	125.81	3.60	3.73	0.13	3.61%	(122.08)	-97.04%
299 - NOYCE FOUNDATION GRANT	727.55	253.15	262.01	8.86	3.50%	(465.54)	-63.99%
300 - PARK SCHOOL	229,969.58	231,267.71	250,800.67	19,532.96	8.45%	20,831.09	9.06%
305 - PARK-ART	300.38	295.25	305.58	10.33	3.50%	5.20	1.73%
307 - PARK - COMPUTER EDUCA.	3,263.26	3,133.91	3,243.60	109.69	3.50%	(19.66)	-0.60%
310 - PARK-DRAMA	380.06	390.24	403.90	13.66	3.50%	23.84	6.27%
315 - PARK-MUSIC	503.57	556.15	575.62	19.47	3.50%	72.05	14.31%
325 - PARK-PHYSICAL EDUCATION	1,521.46	1,493.74	1,546.02	52.28	3.50%	24.56	1.61%
335 - PARK-VOCATIONAL EDUCATION	2,244.16	2,215.53	2,293.07	77.54	3.50%	48.91	2.18%
390 - PARK-SUMMER SCHOOL	16,700.85	14,840.03	15,359.43	519.40	3.50%	(1,341.42)	-8.03%
400 - SPECIAL ED SUMMER SCHOOL	21,498.81	17,055.28	17,652.22	596.94	3.50%	(3,846.59)	-17.89%
410 - SPECIAL ED - RESOURCE	109,159.77	114,709.50	118,724.35	4,014.85	3.50%	9,564.58	8.76%
411 - SPECIAL ED - S/C	6,761.53	6,979.05	7,223.32	244.27	3.50%	461.79	6.83%
412 - SPPAC	98,747.17	98,875.02	102,335.67	3,460.65	3.50%	3,588.50	3.63%
414 - STATE PRE-SCHOOL EDUCATIO	53,866.88	71,518.18	74,021.32	2,503.14	3.50%	20,154.44	37.42%
415 - SPECIAL SERVICES	193,322.01	222,541.83	230,330.78	7,788.95	3.50%	37,008.77	19.14%
416 - SPECIAL ED - SUPPORT SERV	261,530.89	169,468.55	173,134.74	3,666.19	2.16%	(88,396.15)	-33.80%
418 - NUTRITION SERVICES	108,485.63	104,641.48	108,303.93	3,662.45	3.50%	(181.70)	-0.17%
420 - RICE CHILDREN'S CENTER	26,615.71	28,136.75	29,121.53	984.78	3.50%	2,505.82	9.41%
421 - RCC - SUMMER SCHOOL	1,095.52	1,676.65	1,735.33	58.68	3.50%	639.81	58.40%
439 - IDEA - EIS	2,020.12	0.00	0.00	0.00	#DIV/0!	(2,020.12)	-100.00%
440 - P.L.94-142 SPECIAL ED	90,413.30	203,119.38	211,687.49	8,568.11	4.22%	121,274.19	134.13%
441 - P.L.94-142 PRE-SCHOOL	9,926.13	5,958.32	6,166.86	208.54	3.50%	(3,759.27)	-37.87%
500 - TITLE I DISADVANTAGED	7,761.14	10,616.32	8,974.71	(1,641.61)	-15.46%	1,213.57	15.64%
508 - FED-CLASS SIZE REDUCTION	1,343.36	0.00	794.83	794.83	#DIV/0!	(548.53)	-40.83%
517 - INSTRUCTIONAL TECHNOLOGY	19,481.21	19,552.38	20,236.71	684.33	3.50%	755.50	3.88%
524 - CHILDCARE-SUMMER PROGRAMS	0.00	4,710.07	4,874.93	164.86	3.50%	4,874.93	0.00%
525 - SCHOOL-AGE CHILD CARE	152,163.08	150,067.80	155,320.18	5,252.38	3.50%	3,157.10	2.07%
526 - PARENT/COMMUNITY SERVICES	9,948.35	0.00	0.00	0.00	0.00%	(9,948.35)	-100.00%
527 - FUSSY BABY	0.00	884.14	915.09	30.95	3.50%	915.09	0.00%
528 - EQUITY SERVICES	0.00	4,563.13	4,722.84	159.71	3.50%	4,722.84	0.00%
547 - CHILD AND PARENT GRANT	23,321.93	0.00	0.00	0.00	0.00%	(23,321.93)	-100.00%
550 - HEADSTART	175,496.53	168,112.33	173,996.25	5,883.92	3.50%	(1,500.28)	-0.85%
551 - EARLY HEADSTART	41,000.81	42,901.17	44,443.55	1,542.38	3.60%	3,442.74	8.40%
552 - HEADSTART-NON GRANT	14.02	40.90	42.33	1.43	3.50%	28.31	201.93%
553 - HEADSTART & EH (GRANTEE)	59,801.52	60,717.02	62,842.11	2,125.09	3.50%	3,040.59	5.08%
561 - PREV. INITIATIVE DAYCARE	452.64	0.00	0.00	0.00	0.00%	(452.64)	-100.00%
562 - IDHS DOORWAY TO LEARNING	25,649.14	17,166.02	12,815.94	(4,350.08)	-25.34%	(12,833.20)	-50.03%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund		2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
	567 - TITLE II EESA	356.40	768.39	795.29	26.90	3.50%	438.89	123.15%
	573 - INTERSCHOLASTIC PROGRAM	5,039.70	6,208.99	6,426.31	217.32	3.50%	1,386.61	27.51%
	574 - SCHOOL IMPROVEMENT COMM.	571.59	768.58	795.48	26.90	3.50%	223.89	39.17%
	583 - PREVENTION INITIATIVE	74,787.52	92,582.42	98,890.55	6,308.13	6.81%	24,103.03	32.23%
	592 - COMMUNITY WORKS GRANT	5,501.39	3,107.48	5,058.54	1,951.06	62.79%	(442.85)	-8.05%
	600 - TORT IMMUNITY	0.00	1,285.55	1,330.55	45.00	3.50%	1,330.55	0.00%
	613 - HEALTH SERVICES	86,546.55	89,105.80	92,224.51	3,118.71	3.50%	5,677.96	6.56%
	615 - LUNCHROOM SERVICES	65,431.27	66,987.16	69,331.72	2,344.56	3.50%	3,900.45	5.96%
	618 - LEARNING PLUS PROGRAM	1,309.73	1,156.43	1,196.90	40.47	3.50%	(112.83)	-8.61%
	621 - CURRICULUM & INSTRUCTIONS	48,571.61	39,583.58	40,969.00	1,385.42	3.50%	(7,602.61)	-15.65%
	622 - SCHOOL LIBRARY SERVICES	17,066.83	17,367.63	17,975.49	607.86	3.50%	908.66	5.32%
	623 - DLL RESEARCH	35.47	0.00	0.00	0.00	0.00%	(35.47)	-100.00%
	624 - STAFF DEVELOPMENT	0.00	84.70	87.66	2.96	3.49%	87.66	0.00%
	631 - BOARD OF EDUCA. SERVICES	10,900.87	10,393.46	10,757.23	363.77	3.50%	(143.64)	-1.32%
	632 - OFFICE OF SUPERINTENDENT	48,408.11	47,514.95	49,177.98	1,663.03	3.50%	769.87	1.59%
	634 - D.E.C.	1,628.58	1,677.01	1,735.71	58.70	3.50%	107.13	6.58%
	641 - OFFICE OF PRINCIPAL	174,499.25	172,275.94	178,305.60	6,029.66	3.50%	3,806.35	2.18%
	651 - BUSINESS SUPPORT SERVICES	38,297.78	37,064.29	38,361.53	1,297.24	3.50%	63.75	0.17%
	652 - FISCAL SERVICES	50,581.99	51,163.98	52,954.72	1,790.74	3.50%	2,372.73	4.69%
	654 - OPERATION-PLANT SERVICES	557,413.06	516,682.22	534,766.11	18,083.89	3.50%	(22,646.95)	-4.06%
	655 - PUPIL TRANSPORTATION	12,648.90	13,483.00	13,954.90	471.90	3.50%	1,306.00	10.33%
	657 - WAREHOUSE & DISTRIBUTION	41,958.14	36,860.90	38,151.03	1,290.13	3.50%	(3,807.11)	-9.07%
	662 - RAD	104,490.69	103,123.86	106,733.20	3,609.34	3.50%	2,242.51	2.15%
	663 - COMMUNICATIONS	14,952.61	15,543.36	16,087.37	544.01	3.50%	1,134.76	7.59%
	664 - PERSONNEL/STAFF SERVICES	65,578.53	58,388.75	60,432.35	2,043.60	3.50%	(5,146.18)	-7.85%
	666 - COMPUTER SERVICES	80,408.16	86,186.40	89,202.92	3,016.52	3.50%	8,794.76	10.94%
	667 - IT SERVICES	2,790.89	2,757.80	2,854.32	96.52	3.50%	63.43	2.27%
	669 - MIDDLE SCHOOL ONE TO ONE INITIATI\	0.00	3,475.20	3,596.83	121.63	3.50%	3,596.83	0.00%
	730 - DIST./OTHER/SUPPORT/SERV	9,527.42	8,008.22	8,288.50	280.28	3.50%	(1,238.92)	-13.00%
	838 - GSA-POVERTY GRANT-MATH	2,364.29	3,113.95	3,222.94	108.99	3.50%	858.65	36.32%
	839 - GSA - POVERTY GRANT-LA	20,903.87	16,868.63	19,480.49	2,611.86	15.48%	(1,423.38)	-6.81%
	950 - STUDENT REGISTRATION SERVICES	1,913.04	1,759.42	1,820.99	61.57	3.50%	(92.05)	-4.81%
	50 IMRF FUND TOTAL	**4,029,879.01**	**4,013,097.88**	**4,164,973.93**	**151,876.05**	**3.78%**	**135,094.92**	**3.35%**
64 CAP. & LIFE SAFETY PRJ FD	654 - OPERATION-PLANT SERVICES	547,365.13	608,105.08	433,746.19	-174,358.89	-28.67%	(113,618.94)	-20.76%
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	**547,365.13**	**608,105.08**	**433,746.19**	**-174,358.89**	**-28.67%**	**(113,618.94)**	**-20.76%**
80 TORT FUND	600 - TORT IMMUNITY	994,204.00	835,034.28	934,466.00	99,431.72	11.91%	(59,738.00)	-6.01%
	631 - BOARD OF EDUCA. SERVICES	45,221.00	45,221.00	42,509.00	(2,712.00)	-6.00%	(2,712.00)	-6.00%

FY19 FINAL BUDGET
EXPENDITURES BY PROGRAM

Fund		2017-18 Budget	2017-18 Actual	2018-19 Budget	FY19 Budget vs. FY18 Actual Change	FY 19 Budget vs. FY18 Actual % Change	FY19 Budget vs. FY18 Budget Change	FY 18 Budget vs. FY 19 Budget % Change
	80 TORT FUND TOTAL	**1,039,425.00**	**880,255.28**	**976,975.00**	**96,719.72**	**10.99%**	**(62,450.00)**	**-6.01%**
90 LIFE SAFETY FUND	654 - OPERATION-PLANT SERVICES	60,000.00	64,000.00	125,000.00	61,000.00	95.31%	65,000.00	108.33%
	90 LIFE SAFETY FUND TOTAL	**60,000.00**	**64,000.00**	**125,000.00**	**61,000.00**	**95.31%**	**65,000.00**	**108.33%**
	TOTAL ALL FUNDS	**130,688,945.67**	**127,491,572.62**	**136,137,151.73**	**8,645,579.11**	**6.78%**	**5,448,206.06**	**4.17%**

JOINT AGREEMENT FINAL BUDGET
PARK SCHOOL
FY19

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

9/24/18

REVENUES	2017-18 ADOPTED BUDGET	2017-18 ACTUALS	% COLL'D	2018-19 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
EDUCATION FUND						
FEDERAL						
D.O.R.S. Flow Through	$ 8,211	$ 8,050	98%	$ 8,211	2%	0%
Medicaid Match	$ 26,672	$ 26,672	100%	$ 26,672	0%	0%
STATE						
Personnel (FY19: Evidence Based Funding)	$ 267,665	$ 267,665	100%	$ 267,665	0%	0%
Extraordinary (FY19: Evidence Based Funding)	$ 104,582	$ 104,582	100%	$ 104,582	0%	0%
LOCAL						
Tuition from Other Districts (assumes 15 students)	$ 1,277,428	$ 1,201,706	94%	$ 1,582,640	32%	24%
EDUCATION FUND TOTAL	$ 1,684,558	$ 1,608,675	95%	$ 1,989,770	24%	18%
OPERATIONS / MAINT. FUND						
LOCAL						
Special Project Contributions	$ ——	$ ——	-	$ 16,000	100%	100%
STATE		.				
Personnel (FY19: Evidence Based Funding)	$ 5,025	$ 5,025	100%	$ 5,025	0%	0%
OPERATIONS / MAINT. FUND TOTAL	$ 5,025	$ 5,025	100%	$ 21,025	318%	318%
TRANSPORTATION FUND						
STATE						
Transportation	$ 336,175	$ 336,175	100%	$ 336,175	0%	0%
Transportation–Summer	$ 38,307	$ 38,307	100%	$ 38,307	0%	0%
LOCAL						
Out-of-District	$ 28,072	$ 27,588	98%	$ 28,914	5%	3%
TRANSPORTATION FUND TOTAL	$ 402,554	$ 402,070	100%	$ 403,396	0%	0%
GRAND TOTAL — REVENUES	$ 2,092,137	$ 2,015,770	96%	$ 2,414,191	20%	15%

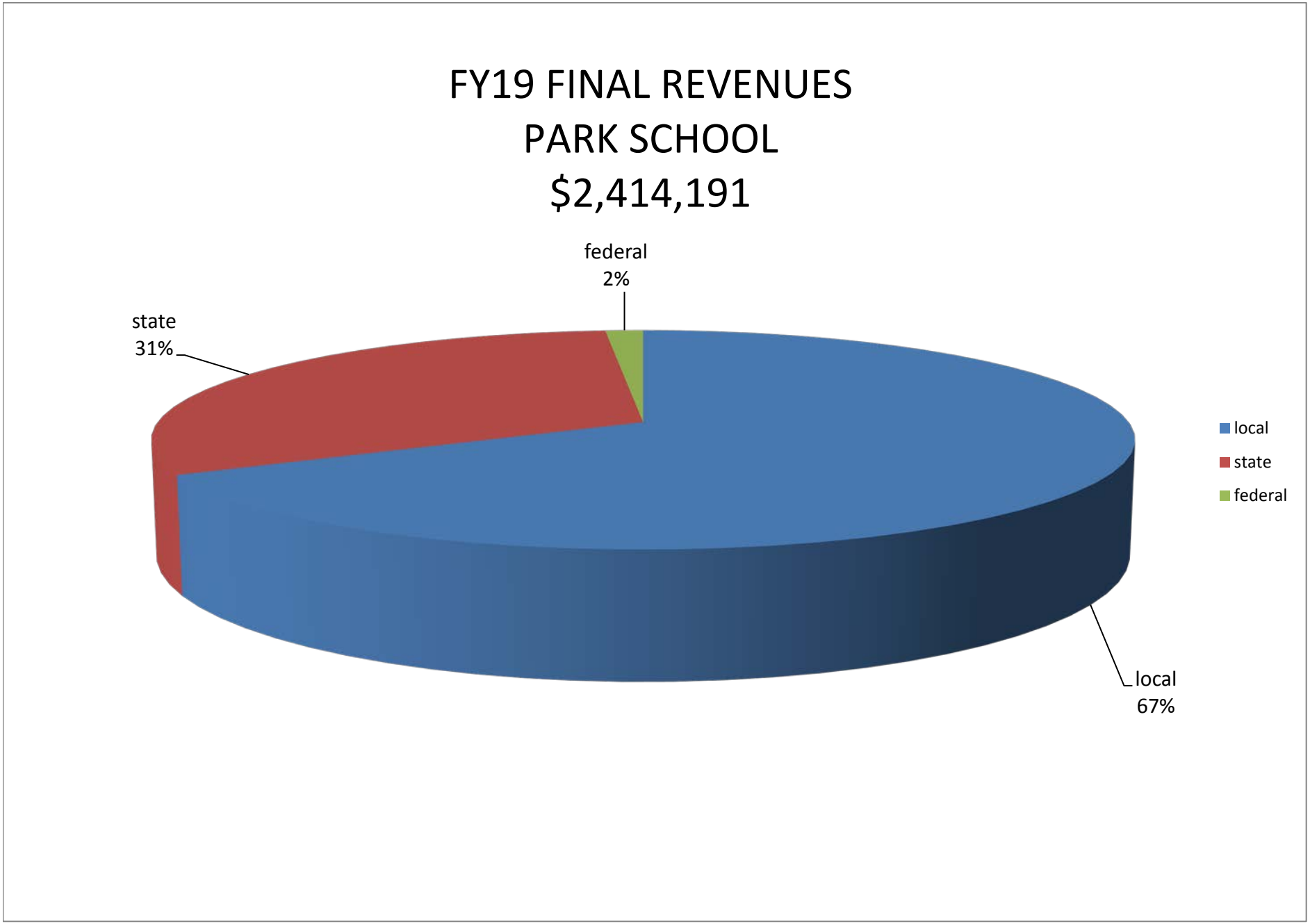
EXPENDITURES	2017-18 ADOPTED BUDGET	2017-18 ACTUAL EXPENDITURES	% SPENT	2018-19 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
EDUCATION FUND						
REGULAR TERM						
SALARIES / PERSONNEL						
CERTIFIED	$ 1,815,165	$ 1,824,358	101%	$ 1,994,270	9%	10%
NON-CERTIFIED	$ 875,808	$ 897,671	102%	$ 947,082	6%	8%
D65 MGMT EXPENSE	$ 104,407	$ 103,236	99%	$ 106,511	3%	2%
TOTAL SALARIES / PERSONNEL	$ 2,795,380	$ 2,825,266	101%	$ 3,047,863	8%	9%
EMPLOYEE BENEFITS						
Dental Insurance	$ 16,840	$ 14,771	88%	$ 14,771	0%	-12%
Disability Insurance	$ 6,356	$ 8,358	131%	$ 8,358	0%	31%
Medical Insurance	$ 389,612	$ 377,176	97%	$ 362,089	-4%	-7%
Life Insurance	$ 3,735	$ 4,531	121%	$ 4,531	0%	21%
Teacher's Pension Contributions	$ 9,263	$ 9,976	108%	$ 10,350	4%	12%
Teacher Health Insurance System Contributions	$ 14,313	$ 15,968	112%	$ 16,567	4%	16%
Employee Assistance Program	$ 1,746	$ 1,746	100%	$ 1,746	0%	0%
TOTAL EMPLOYEE BENEFITS	$ 441,864	$ 432,527	98%	$ 418,413	-3%	-5%
PURCHASED SERVICES						
Audit	$ 7,910	$ 7,910	100%	$ 8,108	2%	2%
Insurance	$ 1,238	$ 1,238	100%	$ 1,300	5%	5%
Other Professional Services	$ 5,000	$ 110,213	2204%	$ 60,000	-46%	1100%
Postage	$ 260	$ 147	57%	$ 200	36%	-23%
Prof. Growth/Dev	$ 3,000	$ 3,939	131%	$ 3,000	-24%	0%
Telephone	$ 3,537	$ 4,205	119%	$ 4,416	5%	25%
Unemployment Compensation	$ 1,484	$ -	0%	$ 1,484	100%	0%
Data Communications	$ 26,592	$ 26,570	100%	$ 26,592	0%	0%
Worker's Compensation	$ 42,469	$ 42,469	100%	$ 42,469	0%	0%
TOTAL PURCHASED SERVICES	$ 91,491	$ 196,692	215%	$ 147,569	-25%	61%
SUPPLIES & MATERIALS						
Food	$ 19,010	$ 16,795	88%	$ 17,635	5%	-7%
Instructional Aids and Supplies	$ 17,000	$ 24,309	143%	$ 17,000	-30%	0%
Nursing Supplies	$ 2,300	$ 2,092	91%	$ 2,100	0%	-9%
Vocational Education	$ 1,300	$ 1,028	79%	$ 1,300	27%	0%
TOTAL SUPPLIES & MATERIALS	$ 39,610	$ 44,224	112%	$ 38,035	-14%	-4%
CAPITAL OUTLAY						
Instructional Equipment	$ -	$ -	0%		0%	0%
TOTAL CAPITAL OUTLAY	$ -	$ -	0%	$ -	0%	0%
MISCELLANEOUS OBJECTS/TUITION						
School Improvement Team	$ 500	$ -	0%	$ 500	100%	0%
NSSEO Tuition/Membership	$ 62,312	$ 8,409	13%	$ 9,334	11%	-85%
TOTAL MISCELLANEOUS OBJECTS/TUITION	$ 62,812	$ 8,409	13%	$ 9,834	17%	-84%
TRANSFERS						
D.O.R.S. Flow Through	$ 8,211	$ 3,550	43%	$ 8,211	131%	0%
TOTAL TRANSFERS	$ 8,211	$ 3,550	43%	$ 8,211	131%	0%
SUMMER SCHOOL						
SALARIES						

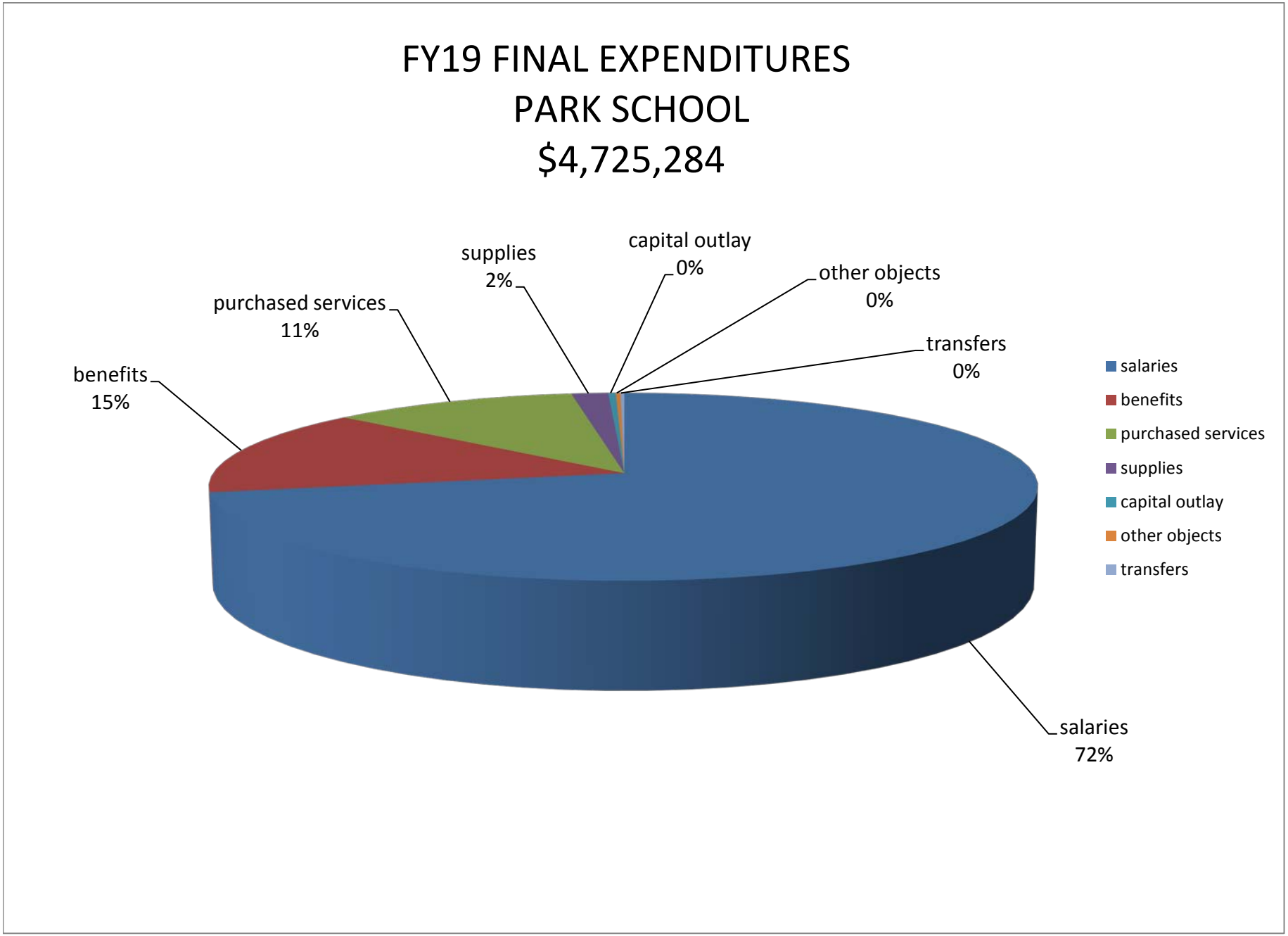
EXPENDITURES	2017-18 ADOPTED BUDGET	2017-18 ACTUAL EXPENDITURES	% SPENT	2018-19 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
Secretary	$ 1,600	$ -	0%	$ -	0%	-100%
Teachers - Summer School	$ 76,084	$ 78,523	103%	$ 79,800	2%	5%
Teacher Aides-Summer School	$ 52,800	$ 60,488	115%	$ 54,400	-10%	3%
Certified - Special Rec	$ 11,500	$ 13,705	119%	$ 11,500	-16%	0%
Non-Certified –Spec Rec	$ 18,000	$ 9,266	51%	$ 18,000	94%	0%
TOTAL SALARIES	$ 159,984	$ 161,982	101%	$ 163,700	1%	2%
EDUCATION FUND TOTAL	$ 3,599,352	$ 3,672,650	102%	$ 3,833,624	4%	7%

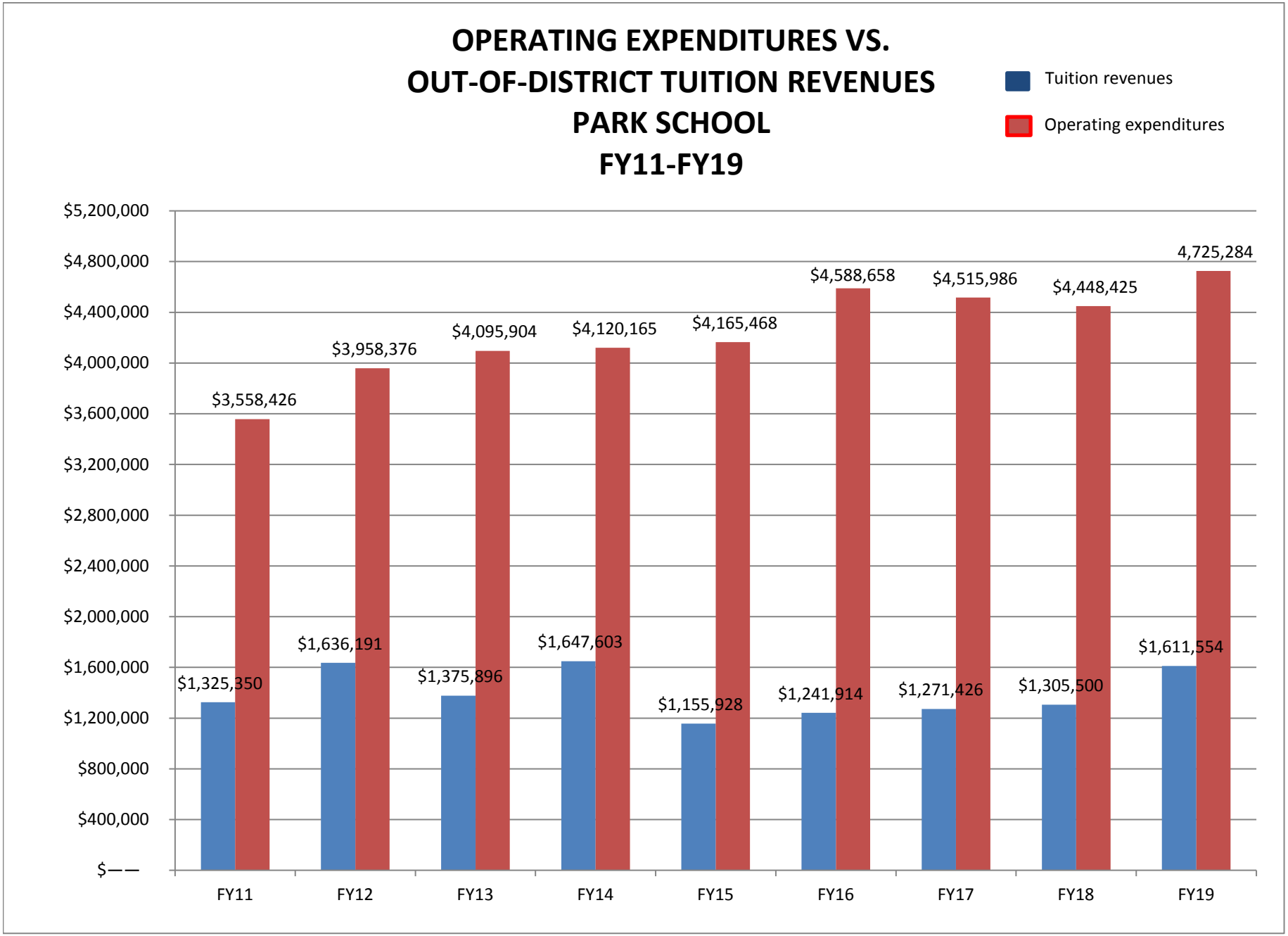
EXPENDITURES	2017-18 ADOPTED BUDGET	2017-18 ACTUAL EXPENDITURES	% SPENT	2018-19 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
OPERATIONS / MAINT. FUND						
SALARIES						
Custodian	$ 65,902	$ 62,926	95%	$ 65,786	5%	0%
Overtime	$ 5,000	$ 4,671	93%	$ 5,000	7%	0%
TOTAL SALARIES	$ 70,902	$ 67,597	95%	$ 70,786	5%	0%
EMPLOYEE BENEFITS						
Dental Insurance	$ 208	$ 362	65%	$ 362	0%	74%
Disability Insurance	$ 413	$ 270	122%	$ 270	0%	-35%
Life Insurance	$ 154	$ 187	122%	$ 187	0%	22%
Medical Insurance	$ 6,328	$ 5,543	88%	$ 5,321	-4%	-16%
TOTAL EMPLOYEE BENEFITS	$ 7,103	$ 6,362	90%	$ 6,140	-3%	-14%
PURCHASED SERVICES						
Building Security	$ 3,304	$ 3,312	100%	$ 3,312	0%	0%
Pest Control	$ 1,292	$ -	0%	$ 500	100%	-61%
Property Insurance	$ 20,132	$ 20,132	100%	$ 21,138	5%	5%
Repair / Maintenance -Electric Equip	$ 3,560	$ 2,273	64%	$ 2,273	0%	-36%
Repair/ Maintenance - Elevators	$ 3,197	$ 1,918	60%	$ 1,918	0%	-40%
Repair / Maintenance	$ 1,395	$ 4,314	309%	$ 4,314	0%	209%
Rubbish Removal	$ 4,440	$ 3,919	88%	$ 3,919	0%	-12%
Water	$ 2,675	$ 2,896	108%	$ 3,041	5%	14%
Worker's Compensation	$ 945	$ 945	100%	$ 945	0%	0%
TOTAL PURCHASED SERVICES	$ 40,941	$ 39,708	97%	$ 41,360	4%	1%
SUPPLIES & MATERIALS						
Custodial & Maintenance	$ 3,932	$ 2,520	64%	$ 3,982	58%	1%
Natural Gas	$ 8,353	$ 9,897	118%	$ 10,392	5%	24%
Electricity	$ 28,789	$ 24,084	84%	$ 25,288	5%	-12%
TOTAL SUPPLIES & MATERIALS	$ 41,074	$ 36,501	89%	$ 39,662	9%	-3%
CAPITAL OUTLAY						
Site Improvement	$ 5,000	$ 6,289	0%	$ 16,000	154%	220%
TOTAL CAPITAL OUTLAY	$ 5,000	$ 6,289	0%	$ 16,000	154%	220%
OPERATIONS / MAINT. FUND TOTAL	$ 165,020	$ 156,457	95%	$ 173,948	11%	5%

EXPENDITURES	2017-18 ADOPTED BUDGET	2017-18 ACTUAL EXPENDITURES	% SPENT	2018-19 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
TRANSPORTATION FUND						
REGULAR TERM						
Transportation Manager	$ 7,330	$ 3,665	50%	$ 3,775	3%	-49%
Bus Aides	$ 110,040	$ 97,842	89%	$ 100,777	3%	-8%
Medical Insurance	$ 248	$ 429	173%	$ 412	-4%	66%
Dental Insurance	$ 16	$ 25	152%	$ 25	0%	52%
Taxi	$ 8,184	$ 8,184	100%	$ 8,368	2%	2%
Transportation to / from School	$ 269,207	$ 265,283	99%	$ 271,252	2%	1%
Field Trips	$ 1,731	$ 4,738	274%	$ 4,845	2%	180%
TOTAL — REGULAR TERM	$ 396,757	$ 380,165	96%	$ 389,453	2%	-2%
SUMMER SCHOOL						
Special Education Aides	$ 3,684	$ 3,684	100%	$ 3,795	3%	3%
Transportation to/from School	$ 28,728	$ 48,838	170%	$ 49,937	2%	74%
TOTAL — SUMMER SCHOOL	$ 32,412	$ 52,522	162%	$ 53,731	2%	66%
TRANSPORTATION FUND TOTAL	$ 429,169	$ 432,687	101%	$ 443,184	2%	3%
IMRF/SS FUND						
IMRF	$ 129,871	$ 128,343	99%	$ 138,610	8%	7%
FICA -6.2%	$ 80,992	$ 82,321	102%	$ 88,906	8%	10%
Medicare-1.45%	$ 44,021	$ 43,529	99%	$ 47,011	8%	7%
IMRF/SS FUND TOTAL	$ 254,884	$ 254,193	100%	$ 274,528	8%	8%
TOTAL EXPENDITURES — EDUC, O/M, TRANS, IMRF	$ 4,448,425	$ 4,515,986	102%	$ 4,725,284	5%	6%
GRAND TOTAL EXPENDITURES	$ 4,448,425	$ 4,515,986	102%	$ 4,725,284	5%	6%

NET COST DISTRIBUTION SUMMARY (TO BE SUBSIDIZED BY D65 AND D202)		2018-19 FINAL BUDGET	2017-18 ADOPTED BUDGET	2018-19 BUDGET CHANGE (%)
TOTAL EXPENDITURES	A	**$ 4,725,284**	**$ 4,448,425**	**6.22%**
OFFSETTING REVENUES:				
FEDERAL				
D.O.R.S. Flow Through		$ (8,211)	$ (8,211)	0.00%
Medicaid Match		$ (26,672)	$ (26,672)	0.00%
STATE				
Personnel		$ (272,690)	$ (272,690)	0.00%
Extraordinary		$ (104,582)	$ (104,582)	0.00%
Transportation		$ (374,482)	$ (374,482)	0.00%
LOCAL				
Tuition from Other Districts		$ (1,582,640)	$ (1,277,428)	23.89%
Special Project Contributions		$ (16,000)	$ -	100.00%
Out-of-District Transportation		$ (28,914)	$ (28,072)	3.00%
TOTAL OFFSETTING REVENUES	B	**$ (2,414,191)**	**$ (2,092,137)**	**15.39%**
ADJUSTED NET COST	A-B	**$ 2,311,093**	**$ 2,356,288**	**-1.92%**
District 65 (60%)		$ 1,386,656	$ 1,413,773	-1.92%
District 202 (40%)		$ 924,437	$ 942,515	-1.92%
TOTAL NET COST		**$ 2,311,093**	**$ 2,356,288**	**-1.92%**


FY19 FINAL REVENUES
PARK SCHOOL
$2,414,191
federal
2%
state
31%
local
67%
local
state
federal


FY19 FINAL EXPENDITURES
PARK SCHOOL
$4,725,284
supplies
2%
capital outlay
0%
other objects
0%
purchased services
11%
transfers
0%
benefits
15%
salaries
72%
salaries
benefits
purchased services
supplies
capital outlay
other objects
transfers


OPERATING EXPENDITURES VS.
OUT-OF-DISTRICT TUITION REVENUES
PARK SCHOOL
FY11-FY19
Tuition revenues
Operating expenditures
$5,200,000
$4,800,000
$4,400,000
$4,000,000
$3,600,000
$3,200,000
$2,800,000
$2,400,000
$2,000,000
$1,600,000
$1,200,000
$800,000
$400,000
$——
$3,558,426
$3,958,376
$4,095,904
$4,120,165
$4,165,468
$4,588,658
$4,515,986
$4,448,425
4,725,284
$1,325,350
$1,636,191
$1,375,896
$1,647,603
$1,155,928
$1,241,914
$1,271,426
$1,305,500
$1,611,554
FY11
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19

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 varies from 1901 to 2002.

The District is required to conduct a Life Safety Survey of the 17 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, starting in the last fiscal year (FY18), for life safety and capital projects. The attached list reflects a proposed schedule for completing some of these projects from summer 2018 through summer 2022, using a total of $5,130,600 in funding from the approved referendum. These projects include completing as many of the "required" life safety projects identified in the recently approved 10-Year Safety Survey as financially feasible, along with the double vestibule entrances at the five remaining schools, asbestos abatement, and masonry work. The focus of the plan is to address high priority building envelope (external structure) and mechanical needs the district faces. In developing this plan, we have taken great care to ensure students have a high quality and safe learning environment to support their education. Remaining work such as roofing will be scheduled according to priority, as funding permits.

The District has worked to apply equity impact consideration to this recommendation by selecting site based on safety needs as well as prioritizing buildings that have the highest repair and renovation needs.

FY19 Capital Plan

In February of 2018, the Board of Education approved a five-year capital plan (2018-2022). 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 the capital projects for fiscal year 2018 will not be made until FY19. Therefore, the $1,025,000 in expenditures for FY18 capital projects were carried forward and reflected in the FY19 budget.

Approved Capital Improvement Plan for 2019 Budget Year

Project Title	Scope of Work	Project Cost
King School of Literacy and Arts	Asbestos containing materials (ACM) removal	$50,000
Washington Elementary	Asbestos containing materials (ACM) removal	$50,000
Dawes School	Sealing, tuckpointing and structural crack repairs	$25,000
Bessie Rhodes	Installation of secure entrance	$200,000
Lincolnwood	Installation of secure entrance	$200,000
Nichols Middle School	Asbestos containing materials (ACM) removal	$50,000
Oakton School	Remove and replace mezzanine guardrails	$30,000
Willard School	Asbestos containing materials (ACM) removal	$50,000
Orrington School	Installation of secure entrance	$200,000
Sub-Total		$855,000
10% Architecture & Engineering		$85,500
10% Contingency		$85,500
Total FY19 Capital Plan		**$1,026,000**

District 65 continues to be sensitive to its obligation to manage financial resources carefully. However, we believe that we must make critical investment in the classroom, 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 improvement of our facilities.

2018-2022 Capital Building Project List

Project Title	Scope of Work	Project Cost	CIP Year
Capital Improvement Projects			
King School of Literary and Arts	Re-configure main entrance to school to create a double vestibule entrance for school security.	$250,000	2018
Washington Elementary	Re-configure main entrance to school to create a double vestibule entrance for school security.	$200,000	2018
Chute Middle School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Dawes School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Haven Middle School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Kingsley School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Oakton School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Orrington School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Walker School	Remove existing Asbestos containing materials and replace with new.	$50,000	2018
Willard School	Parents Drop-Off Lane Reconfiguration	$50,000	2018
Total		$850,000	2018

10% A/E	**$85,000**
10% Contingency	**$85,000**
Grand Total	**$1,020,000**

2018-2022 Capital Building Project List

Project Title	Scope of Work	Project Cost	CIP Year
Capital Improvement Projects			
King School of Literary and Arts	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2019
Washington Elementary	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2019
Dawes School	Sealing of penetrations, miscellaneous tuckpointing, structural crack repairs.	$25,000	2019
Bessie Rhodes	Re-configure main entrance to school to create a double vestibule secure entrance	$200,000	2019
Lincolnwood	Re-configure main entrance to school to create a double vestibule secure entrance	$200,000	2019
Nichols Middle School	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2019
Oakton School	Mezzanine guardrails are non-code complaint. Remove and replace with new.	$30,000	2019
Willard School	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2019
Orrington School	Re-configure main entrance to school to create a double vestibule secure entrance	$200,000	2019
Total		$855,000	2019

10% A/E	**$85,500**
10% Contingency	**$85,500**
Gran Total	**$1,026,000**

2018-2022 Capital Building Project List

Project Title	Scope of Work	Project Cost	CIP Year
Capital Improvement Projects			
King School of Literary and Arts	Kitchen-Relocate equipment under hood to meet code requirements or install properly sized hood for all equipment.	$50,000	2020
	Weight Room-Install HVAC system in space to maintain minimum temperature	$15,000	2020
Washington Elementary	Gas Fired Heater is long past its useful life. Replace heater with new.	$20,000	2020
	Kindergarten-Provide a second exit opposite the only existing exit	$25,000	2020
Chute Middle School	Kitchen-Relocate equipment under hood by code or replace hood that is properly sized for all equipment underutilized underneath.	$50,000	2020
	Remove existing non-compliant guardrail and replace with new code-compliant guardrail.	$75,000	2020
Dawes School	Sealing of penetrations, miscellaneous tuckpointing, structural crack repairs.	$25,000	2020
	Duplex sewage ejector is missing one pump and lid is not sealed. Replace pumps with new and seal new lid.	$35,000	2020
Dewey School	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2020
Bessie Rhodes	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2020
Haven Middle School	Remove existing ceiling systems and furnish and install new acoustical lay -in ceiling systems.	$20,000	2020
Kingsley	Remove existing ceiling systems and furnish and install new acoustical lay -in ceiling systems.	$20,000	2020
Park	Asbestos containing materials (ACM) exist throughout the building. Remove existing ACM and replace with new.	$50,000	2020
Lincoln School	Masonry cracks, spalling and deteriorated masonry joints allow water into building. Repair masonry.	$70,000	2020
Nichols Middle School	Remove and replace interior stair steel guardrails through out the building.	$120,000	2020
Oakton School	Masonry cracks, spalling and deteriorated masonry joints allow water into building. Repair masonry.	$75,000	2020
JEH-ECC	Masonry cracks. Pointing of lintels coping joints restoration.	$20,000	2020
Walker	Masonry cracks. Pointing of lintels coping joints restoration.	$90,000	2020
Total		$860,000	2020

10% A/E	**$86,000**
10% Contingency	**$86,000**
Grand Total	**$1,032,000**

2018-2022 Capital Building Project List

Project Title	Scope of Work	Project Cost	CIP Year
Capital Improvement Projects			
King School of Literary and Arts	Masonry cracks, spalling and deteriorated masonry joints allow water into building. Repair masonry.	$150,000	2021
Washington Elementary	Remove existing ceiling systems and furnish and install new acoustical lay -in ceiling systems.	$20,000	2021
	Remove existing guardrails and provide new code-compliant guardrails.	$5,000	2021
Chute Middle School	Existing door hardware has reached its life expectancy. Remove and replace door hardware.	$85,000	2021
Dawes School	Drainage-Add Storm sewer and structures, detention, pump. Grading , structures, pipe, pump electric.	$150,000	2021
Bessie Rhodes	Modify doors to allow for minimum 30" landing at the bottom of the stairs	$7,000	2021
	Remove existing ceiling systems and furnish and install new acoustical lay -in ceiling systems.	$20,000	2021
Haven Middle School	Toilet room does not have exhaust. Modify existing systems to provide required ventilation.	$15,000	2021
JEH-ECC	Main Entrance Walk: Poor drainage. Remove, replace, regrade new concrete.	$70,000	2021
Walker School	Remove existing ceiling systems and furnish and install new acoustical lay -in ceiling systems.	$20,000	2021
	Provide energy efficient type lighting fixtures with increased control for energy savings.	$20,000	2021
Park School	Masonry cracks, spalling, and deteriorated masonry joints allow water into building. Limestone joint replacement, cracks, chimney rebuild.	$85,000	2021
Lincoln School	Provide pair of fire-rated doors at the bottom of existing stairwell to create fire rated enclosure.	$8,000	2021
Nichols Middle School	Remove existing ceiling systems and furnish and install new acoustic lay-in ceiling systems.	$20,000	2021
Oakton School	Remove existing wire glass and replace with tempered fire-rated throughout with new.	$40,000	2021
Orrington School	Masonry cracks, spalling and deteriorated masonry joints allow water into building. Repair masonry.	$70,000	2021
Willard School	Masonry cracks, spalling and deteriorated joints allow water into building Lintels and coping joint restoration.	$70,000	2021
Total		$855,000	2021

10% A/E	**$85,500**
10% Contingency	**$85,500**
Grand Total	**$1,026,000**

2018-2022 Capital Building Project List

Project Title	Scope of Work	Project Cost	CIP Year
Capital Improvement Projects			
Chute	Remove and replace existing steel stair guardrails	$80,000	2022
	Provide additional control and new energy efficient type light fixtures	$36,000	
Dawes	Masonry cracks, spalling and deteriorated masonry joints allow water	$20,000	2022
	into building. Repair masonry. Sealing of structural crack and repairs.		
	Provide additional control and new energy efficient type light fixtures	$36,000	2022
Dewey School	Remove existing wire glass and replace with tempered/fire -rated throughout.	$40,000	2022
	Provide additional control and new energy efficient type light fixtures	$36,000	2022
Rhodes	Relocate and install kiln hood with exhaust to outside and make-up air to space	$15,000	2022
King Art	Relocate and install kiln hood with exhaust to outside and make-up air to space	$15,000	2022
	Provide additional control and new energy efficient type light fixtures	$36,000	2022
Haven	Provide additional control and new energy efficient type light fixtures	$36,000	2022
Hill	Roofing ventilation and exhaust repair	$16,500	2022
Kinsley	Provide additional control and new energy efficient type light fixtures	$24,000	2022
	Tuckpointing, limestone joints, repairing cracks, control joints, concrete to brick joints	$75,000	2022
Lincoln	Remove existing ceiling systems and furnish and install new lay-in ceiling systems.	$20,000	2022
	Sealing of penetrations, terra cotta joint restoration, new chimney cap, stucco repairs.	$70,000	2022
Lincolnwood	Remove existing ceiling systems and furnish and install new lay-in ceiling systems.	$20,000	2022
	Pointing of lintels coping joint restoration.	$75,000	2022
Nichols	Remove existing wire glass and replace with tempered/fire -rated throughout.	$15,000	2022
Oakton	Replace/repair ejector pump.	$30,000	2022
	Remove existing ceiling systems and furnish and install new acoustic lay-in ceiling system	$20,000	2022
Orrington School	Remove existing ceiling systems and furnish and install new acoustical lay-in ceiling systems	$20,000	2022
Park	Remove existing wire glass and replace with tempered/fire -rated throughout.	$40,000	2022
Walker	Remove existing ceiling systems and furnish and install new acoustical lay-in ceiling systems	$20,000	2022
Washington	Remove existing wire glass and replace with tempered/fire -rated throughout.	$40,000	2022
Willard	Remove existing wire glass and replace with tempered/fire -rated throughout.	$20,000	2022
Total		$855,500	2022

10% A/E	**$85,550**
10% Contingency	**$85,550**
Grand Total	**$1,026,600**
Total 5 years	$5,130,600

Project scope, costs, and priorities require annual verification. They may be adjusted based on recommendations from design and facility audi

Financial Section – FY19 Operating & All Funds

The tables below illustrate a summary of the FY19 Operating Funds Budget and FY19 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 2018-19 budget.

Operating Funds: FY18 Budget, FY18 Unaudited Actual and FY19 Final Budget

REVENUES	FY18 BUDGET	FY18 ACTUALS	VARIANCE	FY19 BUDGET	$ CHANGE VS. FY18 ACTUALS	% CHANGE VS. FY18 ACTUALS	$ CHANGE VS. FY18 BUDGET	% CHANGE VS. FY18 BUDGET
Property Taxes	$108,968,375	$108,589,345	-$379,030	$104,227,067	-$4,362,279	-4%	-$4,741,308	-4%
Corp. Prop. Replacement Tax	$1,718,035	$1,887,510	$169,475	$2,076,261	$188,751	10%	$358,226	21%
Other Local Revenues	$5,029,583	$5,460,822	$431,239	$4,914,263	-$546,559	-10%	-$115,320	-2%
Flow Through Revenues	$300,000	$0	-$300,000	$300,000	$300,000	0%	$0	0%
Evidence Based Funding (State)	$5,932,176	$7,880,377	$1,948,201	$7,871,699	-$8,678	0%	$1,939,523	33%
State Aid Categorical	$6,931,323	$8,491,487	$1,560,164	$5,934,921	-$2,556,566	-30%	-$996,402	-14%
Federal Aid	$10,095,975	$8,663,384	-$1,432,591	$8,907,042	$243,658	3%	-$1,188,933	-12%
Transfers	$37,069	$37,069	-	$0	-$37,069	-100%	-$37,069	-100%
Total	**$139,012,536**	**$141,009,994**	**1,997,458**	**$134,231,253**	**-$6,778,742**	**-5%**	**-$4,781,283**	**-4%**
EXPENDITURES	FY18 BUDGET	FY18 ACTUALS	VARIANCE	FY19 BUDGET	$ CHANGE VS. FY18 ACTUALS	% CHANGE VS. FY18 ACTUALS	$ CHANGE VS. FY18 BUDGET	% CHANGE VS. FY18 BUDGET
Salaries	$84,837,869	$83,332,067	$1,505,802	$87,842,949	$4,510,882	5%	$3,005,080	3%
Benefits	$14,541,783	$14,513,084	$28,699	$14,653,754	$140,670	1%	$111,971	1%
Purchased Services	$13,055,188	$13,051,949	$3,239	$13,953,102	$901,153	7%	$897,914	6%
Supplies	$5,704,564	$4,885,098	$819,466	$5,989,519	$1,104,421	23%	$284,955	5%
Capital Outlay	$2,056,800	$1,009,710	$1,047,090	$2,675,385	$1,665,675	165%	$618,585	23%
Other Objects/Tuition/Transfers	$4,159,996	$4,329,118	-$169,122	$4,682,807	$353,689	8%	$522,811	11%
Termination Benefits	$65,336	$32,031	$33,305	$74,219	$42,188	132%	$8,883	12%
Total	**$124,421,536**	**$121,153,057**	**$3,268,479**	**$129,871,735**	**$8,718,678**	**7%**	**$5,450,199**	**4%**
REVENUES-EXPENDITURES	**$14,591,000**	**$19,856,937**	**$5,265,937**	**$4,359,518**	**-$15,497,420**		**-$10,231,482**	
FUND BALANCE-BEG. OF YEAR	**$22,877,012**	**$22,877,012**		**$42,733,949**				
FUND BALANCE-END OF YEAR	**$37,468,012**	**$42,733,949**		**$47,093,467**	*** Reserves to cover future deficits**			

All Funds: FY18 Budget, FY18 Unaudited Actual and FY19 Final Budget

REVENUES	FY18 BUDGET	FY18 ACTUALS	VARIANCE	FY19 BUDGET	$ CHANGE VS. FY18 ACTUALS	% CHANGE VS. FY18 ACTUALS	$ CHANGE VS. FY18 BUDGET	% CHANGE VS. FY18 BUDGET
Property Taxes	$114,400,107	$114,768,587	368,480	$109,617,764	(5,150,824)	-4%	-$4,782,344	-4%
Corp. Prop. Replacement Tax	$1,718,035	$1,887,510	169,475	$2,076,261	188,751	10%	$358,226	21%
Other Local Revenues	$5,072,069	$5,563,044	490,975	$5,026,707	(536,337)	-10%	-$45,362	-1%
Flow Through Revenues	$300,000	$0	(300,000)	$300,000	300,000	0%	$0	0%
Evidence Based Funding (State)	$5,932,176	$7,880,377	1,948,201	$7,871,699	(8,678)	0%	$1,939,523	33%
State Aid Categorical	$6,931,323	$8,491,487	1,560,164	$5,934,921	(2,556,566)	-30%	-$996,402	-14%
Federal Aid	$10,095,975	$8,663,384	(1,432,591)	$8,907,042	243,658	3%	-$1,188,933	-12%
Transfers	$37,069	$37,069	-	$0	(37,069)	-100%	-$37,069	-100%
Total	**$144,486,754**	**$147,291,458**	**2,804,704**	**$139,734,394**	**-$7,557,065**	**-5%**	**-$4,752,361**	**-3%**
EXPENDITURES	FY18 BUDGET	FY18 ACTUALS	VARIANCE	FY19 BUDGET	$ CHANGE VS. FY18 ACTUALS	% CHANGE VS. FY18 ACTUALS	$ CHANGE VS. FY18 BUDGET	% CHANGE VS. FY18 BUDGET
Salaries	$84,962,202	$83,459,620	1,502,582	$87,969,961	$4,510,341	5%	$3,007,759	3%
Benefits	$14,548,839	$14,520,081	28,758	$14,660,489	140,408	1%	$111,650	1%
Purchased Services	$13,306,965	$13,346,993	(40,028)	$14,110,102	763,109	6%	$803,137	6%
Supplies	$5,832,764	$4,966,844	865,920	$6,059,519	1,092,675	22%	$226,755	4%
Capital Outlay	$2,161,800	$1,181,402	980,398	$2,885,385	1,703,983	144%	$723,585	25%
Other Objects/Tuition/Transfers	$9,811,041	$9,984,602	(173,561)	$10,377,478	392,876	4%	$566,437	5%
Termination Benefits	$65,336	$32,031	33,305	$74,219	42,188	132%	$8,883	12%
Total	**$130,688,947**	**$127,491,573**	**3,197,374**	**$136,137,152**	**$8,645,579**	**7%**	**$5,448,205**	**4%**
REVENUES-EXPENDITURES	**13,797,807**	**19,799,885**	**6,002,078**	**$3,597,241**	**-$16,202,644**		**-$10,200,566**	
FUND BALANCE-BEG. OF YEAR	**$28,140,406**	**$28,140,406**		**$47,940,291**				
FUND BALANCE-END OF YEAR	**$41,938,213**	**$47,940,291**		**$51,537,532**	*** Reserves to cover future deficits**			

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, have been financed with bonds sold 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 only by the Consumer Price Index (CPI). At this point, the District's DSEB remains exhausted. The District will complete the spending of the District's bond proceeds in FY19, but no bond sales are planned for FY19. 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 current has eleven outstanding bond issuances. The table on the following page lists the outstanding debt.

Community Consolidated Evanston/School District 65
Outstanding Debt Schedule
FY19-FY36

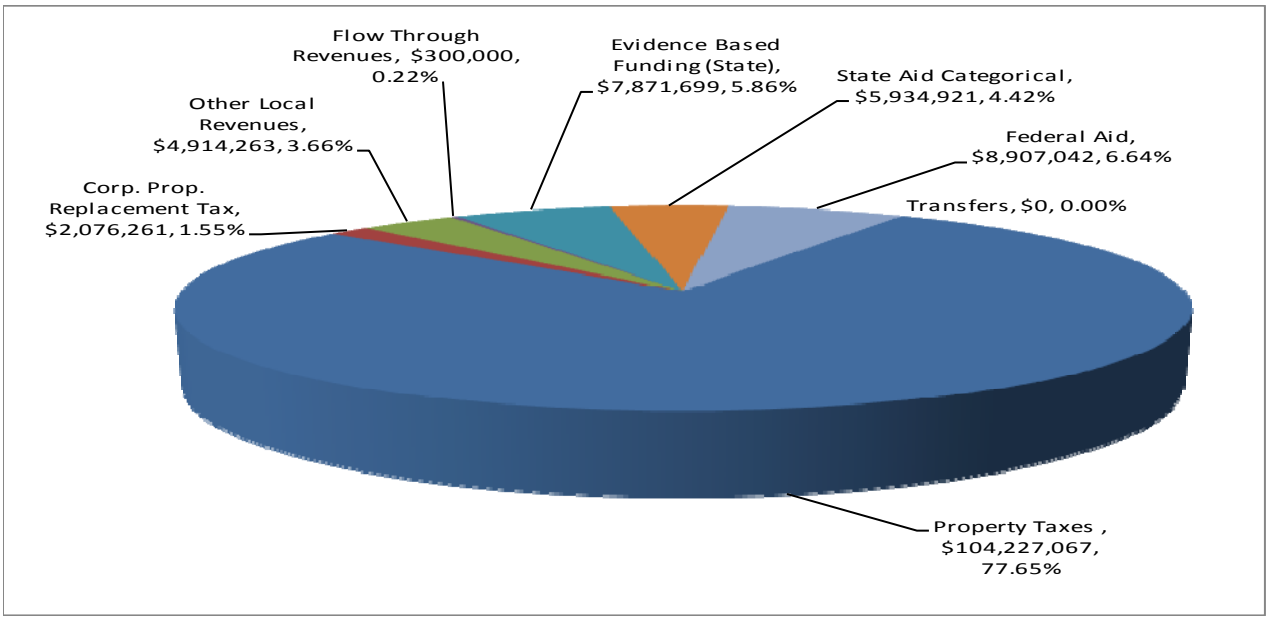
9/20/2018

Levy Year	Fiscal Year	Cal Year	Month	Due Dec 1 Series 2009		Due Dec 1 Series 2009B		Due Dec 1 Series 2010A		Due Dec 1 Series 2010B		Due Dec 1 Series 2010C		Due Dec 1 Series 2011A		Due Dec 1 Series 2012A		Due Dec 1 Series 2013A		Due Dec 1 Series 2014		Due Dec 1 Series 2015		Due Dec 1 Series 2016		Total Principal	Total Interest	Total Annual Payment
2017	2019	2018	N/D	551,312	228,688	1,670,000	148,170	995,000	35,925		278,900		19,750		262,850		124,250		279,488							3,216,312	1,378,021	5,693,670
		2019	M/J				113,100		21,000		278,900		19,750		262,850		124,250		279,488								1,099,338	
2018	2020	2019	N/D			2,600,000	113,100	1,400,000	21,000		278,900		19,750		262,850		124,250		279,488							4,000,000	1,099,338	6,121,775
		2020	M/J				57,200				278,900		19,750		262,850		124,250		279,488								1,022,438	
2019	2021	2020	N/D			2,600,000	57,200				278,900		19,750	485,000	262,850	700,000	124,250		279,488							3,785,000	1,022,438	5,755,975
		2021	M/J								278,900		19,750		253,150		117,250		279,488								948,538	
2020	2022	2021	N/D								278,900	1,000,000	19,750	795,000	253,150	600,000	117,250	1,255,000	279,488							3,650,000	948,538	5,480,325
		2022	M/J								278,900				237,250		111,250		254,388								881,788	
2021	2023	2022	N/D							1,000,000	278,900			1,005,000	237,250	700,000	111,250	1,310,000	254,388							4,015,000	881,788	5,709,194
		2023	M/J								258,400				215,894		103,375		234,738								812,406	
2022	2024	2023	N/D							1,000,000	258,400			1,120,000	215,894	700,000	103,375	1,330,000	234,738					157,202	42,798	4,307,202	855,204	5,901,988
		2024	M/J								237,900				191,394		95,500		214,788								739,581	
2023	2025	2024	N/D							1,250,000	237,900			1,140,000	191,394	600,000	95,500	1,400,000	214,788					150,402	49,598	4,540,402	789,179	5,990,100
		2025	M/J								212,275				166,456		88,000		193,788								660,519	
2024	2026	2025	N/D							1,600,000	212,275			1,055,000	166,456	700,000	88,000	1,430,000	193,788							4,785,000	660,519	6,019,959
		2026	M/J								179,475				143,378		79,250		172,338								574,441	
2025	2027	2026	N/D							1,650,000	179,475			1,170,000	143,378	700,000	79,250	1,505,000	172,338							5,025,000	574,441	6,059,838
		2027	M/J								137,400				117,784		70,500		134,713								460,397	
2026	2028	2027	N/D							1,700,000	137,400			1,195,000	117,784	1,000,000	70,500	1,020,000	134,713	219,792	180,208					5,134,792	640,605	6,127,803
		2028	M/J								94,050				91,644		57,500		109,213								352,407	
2027	2029	2028	N/D							1,800,000	94,050			1,320,000	91,644	1,000,000	57,500	1,145,000	109,213	207,024	192,976					5,472,024	545,382	6,250,938
		2029	M/J								47,250				61,944		43,750		80,588								233,531	
2028	2030	2029	N/D							1,800,000	47,250			1,345,000	61,944	1,000,000	43,750	1,200,000	80,588	292,758	307,242					5,637,758	540,773	6,299,737
		2030	M/J												31,618		30,000		59,588								121,206	
2029	2031	2030	N/D											1,370,000	31,618	1,000,000	30,000	1,230,000	59,588	1,080,328	1,249,672	258,295	241,705			4,938,623	1,612,583	6,604,268
		2031	M/J														15,000		38,063								53,063	
2030	2032	2031	N/D													1,000,000	15,000	1,085,000	38,063	1,672,140	2,157,860	393,024	406,976			4,150,164	2,617,899	6,787,138
		2032	M/J																19,075								19,075	
2031	2033	2032	N/D															1,090,000	19,075	1,693,106	2,431,894	792,115	907,885			3,575,221	3,358,854	6,934,075
		2033	M/J																								-	
2032	2034	2033	N/D																	1,733,760	2,766,240	1,149,746	1,450,254			2,883,506	4,216,494	7,100,000
		2034	M/J																									-
2033	2035	2034	N/D																			2,405,282	3,364,718	287,128	347,872	2,692,410	3,712,590	6,405,000
		2034	M/J																									
2034	2036	2035	N/D																					3,054,065	4,020,935	3,054,065	4,020,935	7,075,000
				551,312	228,688	6,870,000	488,770	2,395,000	77,925	11,800,000	4,843,600	1,000,000	138,250	12,000,000	4,335,274	9,700,000	2,244,000	15,000,000	4,978,963	6,898,908	9,286,092	4,998,462	6,371,538	3,648,797	4,461,203	74,862,479	37,454,303	112,316,782

Financial Section – FY19 Revenues

Assumptions – Operating Revenues

The following assumptions were used to estimate the operating revenues in FY19 Final Budget. The operating revenues in FY19 are expected to decrease by $6.8 million or five percent from the unaudited actual revenues in FY18. Assumptions for all revenue sources are explained below.



Property Taxes – The annual growth in the District's largest revenues source, property taxes, is subject to the Property Tax Extension Law Limit (PTELL), which limits increases to five percent or the CPI factor, whichever is less. The **CPI factor for 2016 was 2.1 percent**, which was used to calculate the 2017 tax levy to be received in the 2017-18 fiscal year. The **CPI factor for 2017**, was also **2.1 percent**, and it will be used to calculate the 2018 tax levy, scheduled to be received in the 2018-19 fiscal year. The District assumes a **1.5 percent** CPI factor for future levies. The projections assume modest new property growth and the expiration of the Washington National TIF, which should result in $57.4 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 $104.2 million in FY19. The decrease of four percent over the 2018 actuals is a result of the way the money was distributed to the District by the county: the entire referendum increase was received in the FY18 budget year, instead of two years: FY17 and FY18 and thus resulted in an uneven distribution.

Corporate Personal Property Replacement Tax (CPPRT) – The amount of CPPRT revenues is projected to increase by ten percent in FY19. The state is reinstating some of the recent budget cuts; in FY18 the state cut approximately $0.5 million from the District's CPPRT annual allotment. 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 $2.1 million.

Other Local Revenue – Other Local Revenue consists of interest income, tuition revenue (for the Rice Center), lunch sales revenue, childcare fees, student fees, building permit revenue and other miscellaneous revenues. Other Local Revenues are projected to decrease by approximately

ten percent in fiscal year 2018-19 primarily due to the expiration of the Noyce Foundation grant and the absence of the TIF surplus payment in the FY19 budget. The budget, however, includes a payment in lieu of taxes from the Northwestern University ($141,758) in FY19. Rising interest rates are projected to result in higher investment income. The total amount of *Other Local Revenues* will equal approximately $4.9 million.

Evidence Based Funding (state) – The total amount of the Evidence Based Funding, which replaced General State Aid, is projected to stay flat at $7.9 million in FY19. Besides the General State Aid and the Poverty Grant, the amount includes 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.

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 FY19 budget includes four payments (three current year and one prior year) in the total amount of $5.9 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; however, due to cash flow issues at the State level the District has not been receiving the funds. Currently, the State is holding over $1 million of the District's Medicaid funds. Because of that situation, the FY19 final budget assumes a reduced amount of federal funding. The total amount of Federal Aid is estimated to be $8.9 million.

Non-operating Revenues

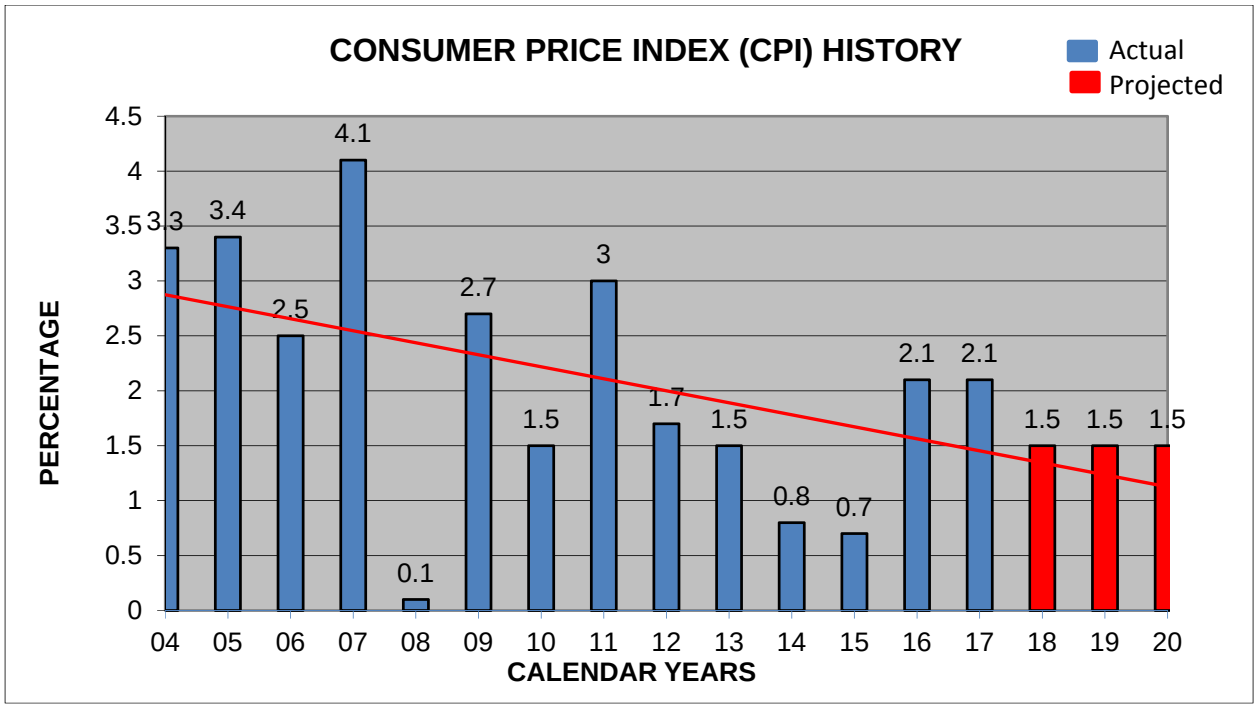
Non-operating revenues, approximately $5.5 million, include the Debt Service and Life Safety fund property taxes. The property taxes are levied in the Debt Service fund to pay the accrued interest and principal on bonds sold by the District between 2009 and 2016.

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:

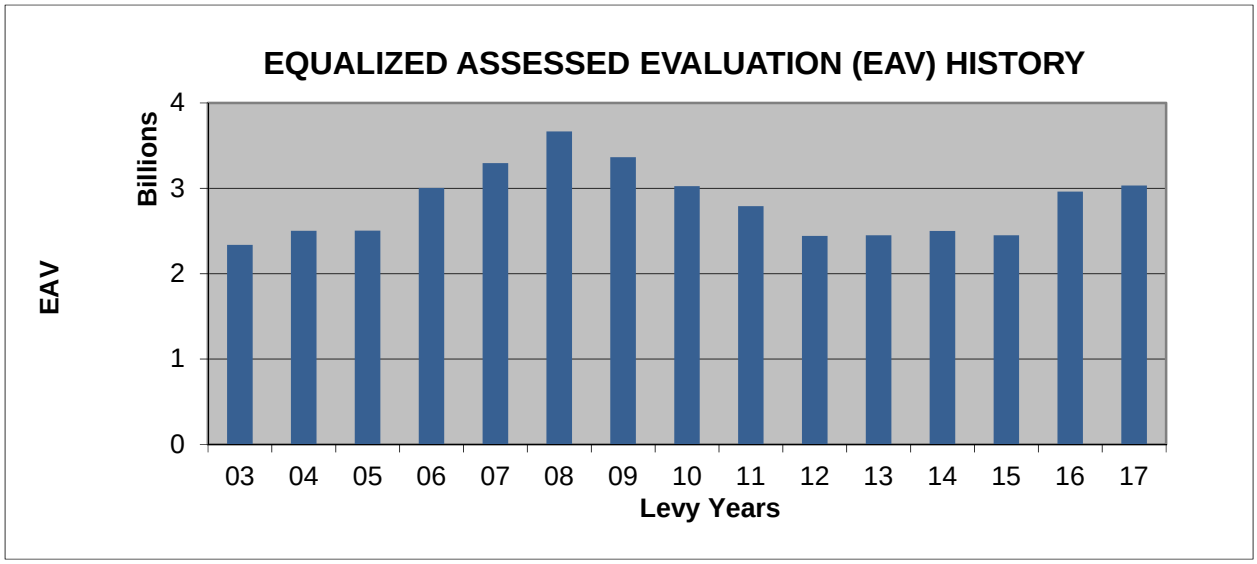
1. The CPI factor, which limits the growth of the prior year levy amount of property taxes to its value or five percent, whichever is less,
2. The amount of New Property (including new construction and TIFs), which is exempt from the Property Tax Extension Limitation Law (PTELL) in the first year it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

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



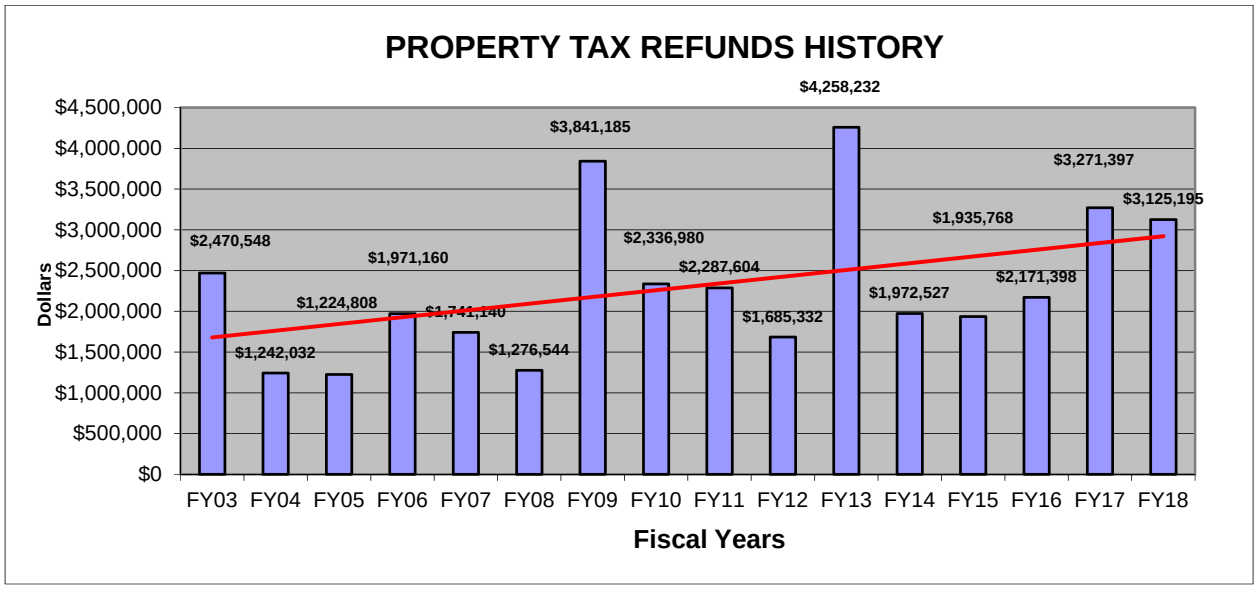
New Property and Equalized Assessed Valuation (EAV)

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, $7.5 million, will generate approximately $200,000. The value of New Property is included in the Equalized Assessed Valuation (EAV). The chart below illustrates the history of EAV since 2003.



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 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. Due to the 2016 triennial assessment of the Cook County and the changes in the homeowner exemption rate, the District is budgeting further refunds for FY19.



Evidence Based Funding

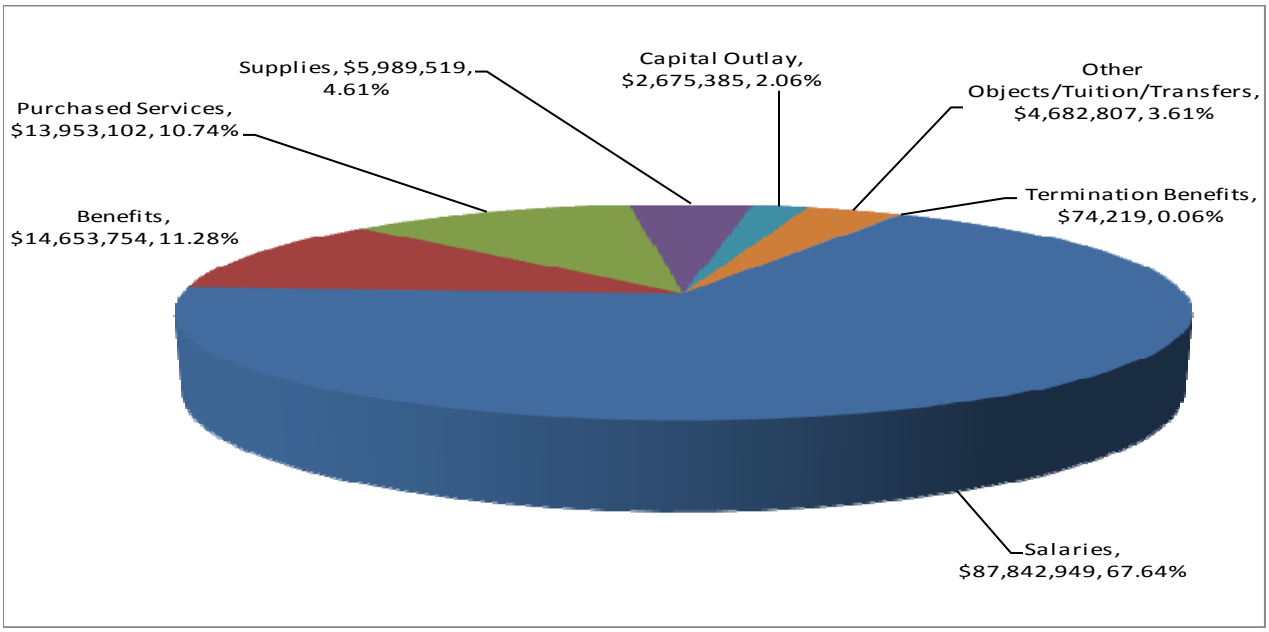
Evidence Based Funding (EBF) and State Aid categorical account for ten percent of the District's operating revenues; four percent comes from the Evidence Based Funding, while the rest comes from other state sources and grants. Evidence Based Funding, which includes General State Aid and certain categoricals, 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 individual needs. Unless changes in student enrollment are projected, the amount of Evidence Based Funding should remain unchanged. Since District 65 is considered a tier 3 district it may qualify for "new funding" awarded by the State every year. In FY18, the District received $216,000 in new funding.

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 2018 state budget, the Pension Cost Shift was removed from the 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- FY19 Expenditures by Category

Assumptions – Operating Expenditures

The following assumptions were used to estimate operating expenditures in the FY19 Final Budget. The operating expenditures in FY19 are expected to increase by $8.7 million or seven percent from the unaudited actual revenues in FY18 and $5.4 million or four percent from the FY18 adopted budget. Assumptions for all expenditure categories are explained below.



Assumptions – Expenditures

Salaries – The salary expenditures reflect the latest employee salary agreements: District Educators' Council and Evanston Teacher Assistant Association for FY17-FY19, Evanston Custodial Maintenance Association for FY17-FY21, District Educational Secretarial and Clerical Association for FY17-FY20, psychologists, administrators, childcare and miscellaneous staff. The increase in the total cost of salaries in FY18 is approximately five percent and is due to contractual increases as well as 21.5 new positions included in the FY19 budget. The new positions in the FY19 budget are as follows:

- 3.5 FTEs of Middle School teachers due to scheduling issues and increased student enrollment
- 2 ELL teachers due to increased ELL student enrollment
- 2 Instructional coaches to assist with the implementation of the 1:1 student technology program, funded with the referendum funds as planned in advance
- 0.5 FTE Special Education resource teacher
- 1 Executive Director of Black Student Success (funded in part by payments in lieu of taxes from Northwestern University)
- 1 Equity Coach

- 1 Literacy Coach
- 1 EvanSTEM grant coordinator (funded by grant dollars and not District dollars)
- 1 TWI teacher assistant at Dr. Bessie Rhodes Magnet School
- 3 Bilingual Special Education teacher assistants
- 1 HR Specialist
- 0.5 FTE therapeutic placement facilitator
- 4 custodians to increase efficiencies/cleanliness (budget neutral)

The cost of salaries reflects the savings from certified and non-certified retirements; there were 21 certified retirements in FY18 but full savings will be realized in FY20 and beyond. The total cost of salaries is projected at $87.8 million.

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

Category	2017-18 Number of FTEs	2018-19 Number of FTEs	Net Change	% Net Change
Teachers	627.00	633.00	6.00	1%
Support Staff**	80.00	81.50	1.50	2%
Central Office Administrators	20.00	21.00	1.00	5%
EvanSTEM Coordinator***	0.00	1.00	1.00	100%
Custodians	46.00	50.00	4.00	9%
Principals	15.00	15.00	0.00	0%
Social Workers	34.70	34.70	0.00	0%
Special Education Teacher Assistants	104.00	107.00	3.00	3%
Speech Therapists	20.10	20.10	0.00	0%
Instructional Coaches	16.00	20.00	4.00	25%
Librarians	15.00	15.00	0.00	0%
Psychologists	12.00	12.00	0.00	0%
School-Age Childcare Staff	25.00	25.00	0.00	0%
Assistant Principals	13.00	13.00	0.00	0%
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)	17.00	18.00	1.00	6%
Maintenance Staff	8.00	8.00	0.00	0%
Headstart Support Staff	12.00	12.00	0.00	0%
Health Aides	15.00	15.00	0.00	0%
Family Center Staff	21.00	21.00	0.00	0%
Buildings and Grounds Supervisors	2.00	2.00	0.00	0%
Nurses/Vision	4.00	4.00	0.00	0%
Totals	1165.00	1190.30	21.50	2%

* These figures do not include Park School

** Support staff includes school secretaries, central office secretaries,

***EvanSTEM position is funded by grant dollars

Benefits – Benefits provided by the District include medical, dental, life and disability insurance, as well as the District's mandatory payments to the pension plans (the Illinois Municipal Retirement Fund [IMRF] and the Teachers' Retirement System [TRS]). While medical insurance premiums are projected to decrease by four percent for FY19, the remaining benefits are estimated to increase by approximately three percent. The Final Budget does not include the pension cost shift, approximately $0.35 million, which was not part of the state budget legislation. The total cost of benefits will be approximately $14.7 million.

Purchased Services – Purchased Services are projected to increase by seven percent in FY19 mainly due to higher costs of transportation, particularly Headstart transportation and increased legal costs due to upcoming employee contract negotiations. The increase in the Buildings and Grounds purchased services reflects scheduled repairs and maintenance to electrical panels and fire alarm upgrades, as well as lead mitigation in water sources. The total cost of purchased services is estimated at $14 million.

Supplies – Expenditures for supplies are projected to increase by 23 percent from the FY18 actuals and five percent from the FY18 budget due to delayed textbook purchases. The budget includes an allocation of $430,000 for science textbook adoption and math materials as well as a $375,000 allocation for instructional technology expenditures. Since FY18, the District has shifted its technology expenditures to the operating budget. The total cost of supplies will be approximately $6 million.

Capital Outlay – Capital expenditures are projected to increase by 165 percent from the FY18 actuals and 30 percent from the FY18 budget due to delayed capital building projects. The FY19 increase reflects capital building expenditures ($2,050,000) funded with referendum funds, which will be completed and paid during the summer months. The FY19 budget includes the $1.025 million capital building allocation for FY19 and the $1.025 million unspent appropriation from FY18. The secure entrance building work at King Arts and Washington, asbestos and tile work at Haven, King Arts, Walker and Washington as well as the Willard bus cut out work will take place during the summer and fall of 2018 and will be paid in FY19. The total cost of Capital Outlay projects will be approximately $2.7 million in FY19.

Other Objects/Special Education Tuition – The expenditures include the net cost of Park School, as well as Special Education tuition. The overall category is projected to increase by eight percent, however, the net cost of Park School is projected to decrease by two percent and Special Education tuition spending is projected to increase by 11 percent from the FY18 actuals and 18 percent from the FY18 budget. The District is projected to spend approximately $3.4 million for Special Education tuition and $1.3 million for Park School in FY19.

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 $74,219 in FY19. The cost of Termination Benefits varies annually and depends on the number of employees leaving the District.

Non-Operating Budget

The FY19 non-operating budget consists of four funds: Life Safety, Debt Service, Capital Improvement, and Technology Projects Fund. 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 FY19 will equal approximately $5.7 million.

Capital Building projects included in the Capital Improvements Fund budgets will be paid with remaining bond proceeds sold in FY16 and cash balances. The District is planning to reconfigure office space in the JEH building to create a parent welcoming center and additional office spaces. The project is estimated to be completed in September of 2018.

The District has few funding sources available to fund its growing capital building needs. The $1.025 million allocation in the operating budget, funded with the 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 from decisions prior to the current administration and does not allow for additional borrowing in near future. A schedule of future capital projects and available funding options will be shared with the Board in the fall.

Conclusion

In summary, FY19 revenues in the Operating Funds are projected to decrease by five percent (over FY18 actuals) to $134.2 million and the District's operating expenditures are projected to increase by seven percent to the total amount of $129.9 million. The decrease in receipt of property taxes is a result of the way the referendum property taxes receipts were distributed to the District by the county: the entire referendum increase was received in the FY18 budget year, instead of over two years, FY17 and FY18, and resulted in an uneven distribution. The FY19 budget includes a "normal" allocation of the referendum taxes.

On the expenditure site, the increase in expenditures is a result of contractual salary increases, new positions added to the budget, high cost of special education tuition as well as some expenditures carried forward from the FY18 budget due to timing of the capital building projects. The funds were budgeted in FY18, but the District cannot pay for projects unless they are completed. In addition, some revenues and expenditures remain estimated using the latest information available. Once the information becomes known, the revenues and expenditures will be updated.

Operating funds in the FY19 budget are projected to have an operating surplus of $4.4 million, while the All Funds budget will have a surplus of $3.6 million. As in prior years, the operating surplus will be added to the District's operating fund balance and preserved. The projections of the District's operating fund balance and referendum reserves are illustrated in a separate section.

Financial Section- Spending Aligned with Priorities

Despite limited resources and uncertainties affecting the District's finances, we continue to stay focused on instructional goals and priorities. This section outlines how the District's operating budget supports its Strategic Plan and spending priorities in FY19.

Strategic Plan Priorities

The FY19 budget includes both new expenditures and expenditures 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 FY19 **- $430,000.**
    b. The District will hire additional 3.5 Middle School teachers due to scheduling issues and increased student enrollment **- $280,000**.
    c. The District is committed to providing English Learners with high-quality instruction; two additional ESL teachers will be hired for FY19 due to increased student enrollment – $**160,000.**
    d. An Executive Director of Black Student Success will be hired in FY19 **- $175,000 (including benefits).** The position will be funded with the Northwestern University payments in lieu of taxes (PILOT).
    e. One Equity Coach will be hired in FY19 to provide additional support to teachers - **$78,000 plus benefits.** The coach will work with the Executive Director of Black Student Success.
    f. A literacy coach will be hired to provide additional support to reading specialists - **$80,000 plus benefits**.
    g. Two instructional coaches will be hired to assist with the implementation of the 1:1 technology program, funded with the referendum funds, **$160,000 plus benefits.**
    h. A temporary position of EvanSTEM program director was created in FY19. The position will be covered with grant funds **- $95,000 plus benefits.**
    i. One TWI teacher assistant at Dr. Bessie Rhodes Magnet School will be hired to assist with the TWI program transition- **$25,000 plus benefits.**
    j. Three special education teacher assistants will be hired due to student needs **- $75,000 plus benefits**.
    k. A part-time therapeutic placement coordinator will be hired **-$30,000.**
    l. The District increased the principal mentoring budget by **$25,000.**

2. **Family and Community Engagement**

a. A partial grant funded position of Community Schools Resource Coordinator was created in FY18 and filled in FY19 **- $57,000** plus benefits.

b. The District will continue its support of the Cradle-to-Career program. The District will contribute **$50,000** to the program in FY19.

c. The District continues to fund Beyond Diversity and SEED trainings **- $150,000**.

d. The District will continue to support summer programming with community partners at the total cost of approximately **$150,000.**

e. The District will continue its summer program childcare, which was introduced in May of 2017. The total cost of the program is estimated at **$70,000.** The program is fully funded with parent fees.

3. <u>Thriving Workforce</u>

a. One Human Resources specialist will be hired to help restructure functions in the Human Resources department to focus on improved customer service- **$65,000** plus benefits.

b. The District will continue its efforts to promote diverse recruitment- **$10,000.**

4. <u>Safe and Supportive School Climate</u>

a. Special programs that combine restorative justice and promote consistency in positive climate practices across the district, such as Sharing and Peace Circles, will continue. A budget of **$1,000** will be set aside for professional development.

b. The District will continue to fund school climate teams **- $40,000**.

5. <u>Financial Sustainability</u>

a. The District implemented several operating efficiencies in FY19. Medical insurance premium savings will save the District over **$300,000** in FY19.

b. The District continues to review its expenditures for efficiencies.

c. The District will hire four new custodians and reduce part-time custodial floaters. This change is budget neutral.

d. The District will track and monitor its referendum reserves to ensure the District stays deficit free through at least FY25.

e. A version of priority-based budgeting process will continue to be implemented during the FY19 to help address future budget deficits. Also, to comply with Every Student Succeeds Act (ESSA), the District will allocate all costs to individual buildings.

Financial Section: Budget Reductions and Efficiencies

FY19 Budget Reductions and Efficiencies and their impact on the D65 Operating Budget

The FY19 budget reflects several operational efficiencies negotiated during the FY18 school year. The table below illustrates the efficiencies incorporated into the FY19 budget. In FY19, the District is projected to save at least $685,081 and $2,824,566 over the next five years.

FY19 Budget Reductions/Efficiencies		
Category of Reduction/Efficiency	**Savings**	**Description**
Rubbish Removal	$18,204	The District was able to revise the frequency schedule for dumpsters resulting in fewer pick-up days
Security System	$165,000	The District was able to renegotiate its contract with Sonitrol to include necessary upgrades to the system at no cost to include new control panels, keypads and access control modules in all buildings
Pest Removal	$7,630	The District achieved savings through contract bid
Elevator Services	$3,852	The District achieved savings through contract bid
Inventory System	$53,395	The District achieved savings through contract bid
Custodial Overtime	$60,000	The District was able to reduce the cost of overtime through schedule revisions and new hires
Custodial Supplies	$17,000	New equipment and lower prices negotiated with vendors resulted in decreased spending for supplies
Medical Insurance	$360,000	Medical insurance premiums will decrease by four percent in FY19 due to price negotiations
Total	**$685,081**	

These budget reductions and efficiencies allow the District to control its expenditures and increase revenues, which is a necessary step in reducing future structural deficits.

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 took initial steps to build its FY19 budget 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. These analyses will be presented during FY19.

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.

Moving Forward – Federal Legislation Impacting Financial Reporting

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."

In FY19, Illinois school districts will be required to report their FY19 expenditures by building.

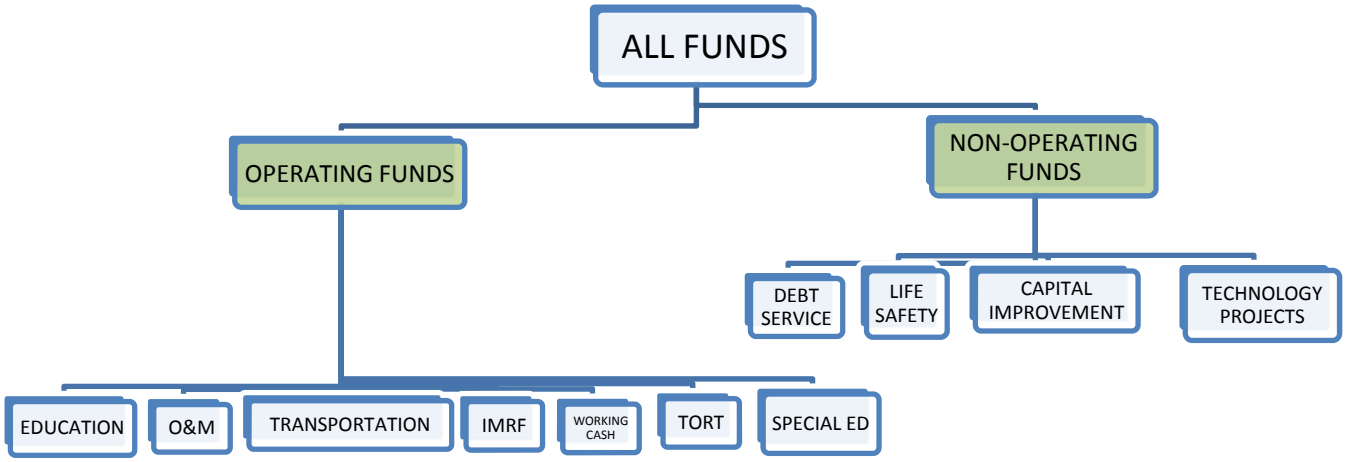
Financial Section – Expenditures by Fund

A district's budget may be analyzed by breaking it down into several dimensions. So far, revenues and expenditures have been examined by revenue source and expenditure category. 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.



<u>Individual Fund Summary – Operating Funds</u>

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

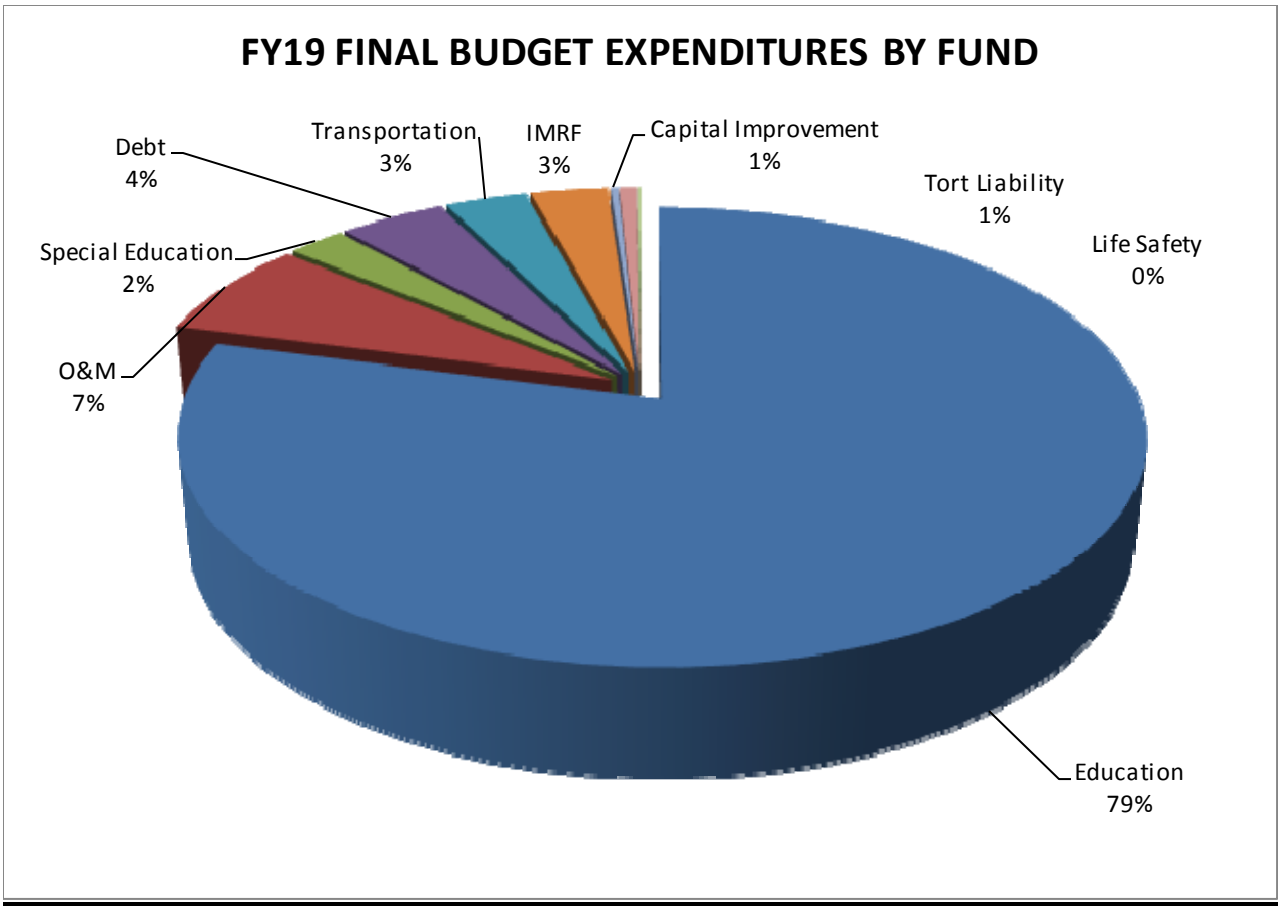
Life Safety Fund
The Life Safety Fund is used to fund expenditures of state approved Life Safety projects.

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 FY19.

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



The Budget Revenues and Expenditures Fund Summaries, included in the Financial Reports section, illustrate revenues and expenditure information for the FY18 budget, FY18 unaudited actuals and the proposed FY19 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 community childcare 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 FY19 Budget by function.

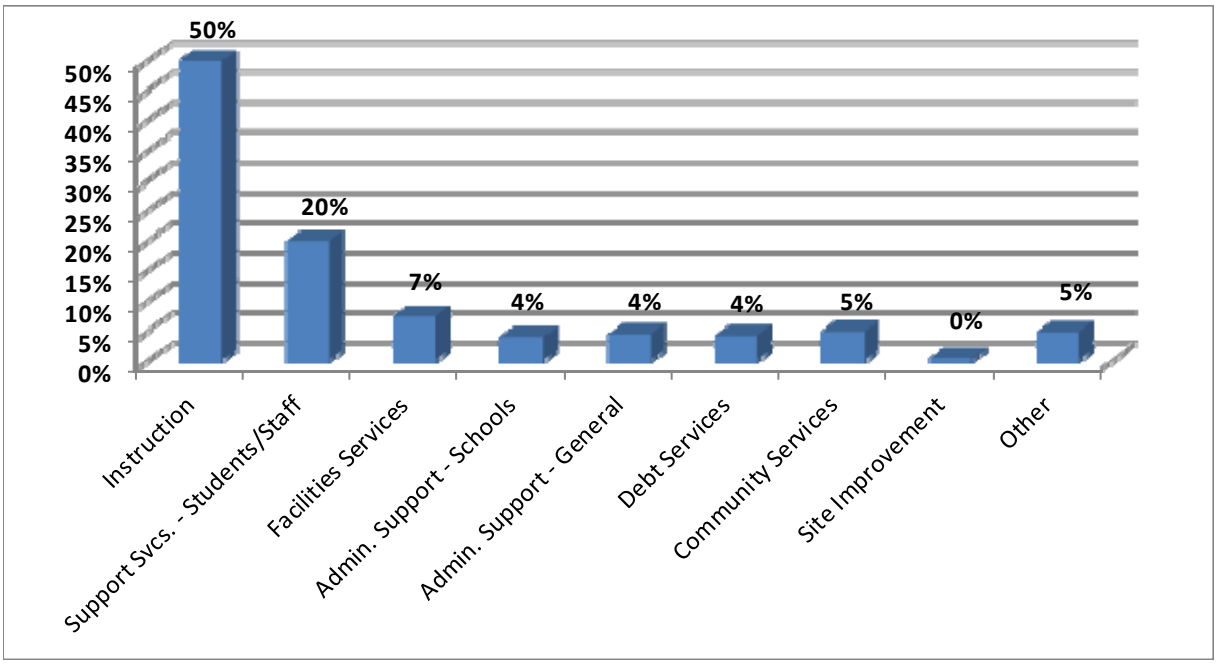
FY19 EXPENDITURES BY FUNCTION

FUNCTION GROUP	FY18 BUDGET	%	FY18 ACTUAL	%	FY19 BUDGET	%
Instruction	66,454,433	51%	65,200,266	51%	67,883,682	50%
Support Svcs. - Students/Staff	25,706,309	20%	25,407,804	20%	27,122,913	20%
Facilities Services	8,789,614	7%	7,590,385	6%	10,010,665	7%
Admin. Support - Schools	5,395,663	4%	5,312,020	4%	5,445,070	4%
Admin. Support - General	5,878,052	4%	5,815,681	5%	6,043,376	4%
Debt Services	5,660,045	4%	5,666,411	4%	5,706,671	4%
Community Services	6,166,941	5%	5,920,928	5%	6,775,471	5%
Site Improvement	637,536	0%	693,437	1%	580,824	0%
Other	6,000,354	5%	5,884,641	5%	6,568,479	5%
ALL FUNCTIONS	**130,688,946**	**100%**	**127,491,572**	**100%**	**136,137,152**	**100%**

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

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

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: FY19 Budget Program Summaries

CURRICULUM & INSTRUCTION: ELEMENTARY PROGRAMS

(19% of the total budget)

Description of the program:

Elementary programs include instructional programs serving students in grades K-5. District 65 has ten elementary schools: Dawes, Dewey, Kingsley, Lincoln, Lincolnwood, Orrington, Oakton, Washington, Walker and Willard. Elementary programs also include the cost of elementary grades (K-5) at King Arts and Dr. Bessie Rhodes Global Studies magnet schools. Personnel expenditures include the cost of salaries and benefits for teachers, substitute teachers and teacher assistants. ESL teachers, reading specialists and special education teachers are included in other sections of the budget. Non-personnel expenditures include school supplies (block grants), instructional supplies, 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 22,037,850	$ 22,029,657	$ 22,218,387	$ 188,731	1%	$ 180,537	1%
Benefits	$ 2,452,708	$ 2,384,955	$ 2,316,923	$ (68,033)	-3%	$ (135,785)	-6%
Purchased Services	$ 74,124	$ 118,785	$ 141,144	$ 22,360	19%	$ 67,020	90%
Supplies	$ 434,762	$ 248,599	$ 463,766	$ 215,168	87%	$ 29,005	7%
Capital Outlay	$ -	$ 736	$ -	$ (736)	-100%	$ -	0%
Elementary Programs Totals	**$ 24,999,443**	**$ 24,782,731**	**$ 25,140,220**	**$ 357,489**	**1%**	**$ 140,777**	**1%**

New initiatives for FY19 include:

- No new initiatives in FY19

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 11,706,999	$ 11,323,748	$ 11,881,373	$ 557,624	5%	$ 174,374	1%
Benefits	$ 1,260,276	$ 1,301,741	$ 1,275,663	$ (26,078)	-2%	$ 15,387	1%
Purchased Services	$ 42,524	$ 22,995	$ 66,394	$ 43,399	189%	$ 23,870	56%
Supplies	$ 260,325	$ 237,149	$ 279,793	$ 42,644	18%	$ 19,468	7%
Capital Outlay	$ -	$ 1,636	$ -	$ (1,636)	-100%	$ -	0%
Middle School Programs Totals	**$ 13,270,123**	**$ 12,887,269**	**$ 13,503,223**	**$ 617,590**	**5%**	**$ 233,100**	**2%**

New initiatives for FY19:

- Three and a half new teaching positions (3.5 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.* A new literacy coach will be hired in FY19.

Budget Summary

Literacy Programs	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 3,126,924	$ 3,033,830	$ 3,223,555	$ 189,724	6%	$ 96,631	3%
Benefits	$ 354,423	$ 391,495	$ 387,119	$ (4,376)	-1%	$ 32,696	9%
Purchased Services	$ 238,450	$ 173,871	$ 184,745	$ 10,874	6%	$ (53,705)	-23%
Supplies	$ 472,124	$ 217,124	$ 265,955	$ 48,831	22%	$ (206,169)	-44%
Literacy Programs Totals	**$ 4,191,921**	**$ 3,816,320**	**$ 4,061,374**	**$ 245,054**	**6%**	**$ (130,547)**	**-3%**

New initiatives for FY19:

- One new literacy coach position will be created in FY19

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 6,226,005	$ 6,229,357	$ 6,448,208	$ 218,851	4%	$ 222,203	4%
Benefits	$ 671,186	$ 669,070	$ 649,587	$ (19,484)	-3%	$ (21,600)	-3%
Purchased Services	$ 24,000	$ 23,580	$ 24,250	$ 670	3%	$ 250	1%
Supplies	$ 100,551	$ 101,746	$ 123,017	$ 21,271	21%	$ 22,466	22%
Capital Outlay	$ 17,500	$ 10,321	$ 30,500	$ 20,179	196%	$ 13,000	74%
Other Objects/Tuition/Transfers	$ 600	$ 550	$ 600	$ 50	9%	$ -	0%
Fine Arts Totals	**$ 7,039,842**	**$ 7,034,624**	**$ 7,276,161**	**$ 241,537**	**3%**	**$ 236,319**	**3%**

New initiatives for FY19:

- No new initiatives in FY19

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 FY19, the principals will continue professional learning on equitable hiring practices and will work with school-based climate teams to improve school climate.

Budget Summary

School Administration	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 4,420,769	$ 4,426,733	$ 4,508,435	$ 81,702	2%	$ 87,666	2%
Benefits	$ 721,663	$ 650,526	$ 638,459	$ (12,068)	-2%	$ (83,204)	-12%
Purchased Services	$ 83,600	$ 49,740	$ 109,000	$ 59,260	119%	$ 25,400	30%
Supplies	$ 25,000	$ 31,227	$ 63,131	$ 31,904	102%	$ 38,131	153%
Capital Outlay	$ 10,000	$ 3,472	$ 10,000	$ 6,528	188%	$ -	0%
School Administration Totals	**$ 5,261,032**	**$ 5,161,699**	**$ 5,329,024**	**$ 167,326**	**3%**	**$ 67,992**	**1%**

New initiatives for FY19:

- Additional principal mentoring expenditures were added to the FY19 budget
- Additional school furniture expenditures were added to the FY19 budget

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, 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 FY19, the District will purchase new science textbooks.

Budget Summary

STEM	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 590,388	$ 601,893	$ 729,172	$ 127,280	21%	$ 138,784	24%
Benefits	$ 65,079	$ 61,205	$ 85,146	$ 23,941	39%	$ 20,067	31%
Purchased Services	$ 374,866	$ 346,499	$ 186,526	$ (159,973)	-46%	$ (188,340)	-50%
Supplies	$ 562,750	$ 544,547	$ 613,416	$ 68,869	13%	$ 50,666	9%
Other Objects/Tuition/Transfers	$ 40,000	$ 37,638	$ 48,400	$ 10,762	29%	$ 8,400	21%
STEM Totals	**$ 1,633,083**	**$ 1,591,782**	**$ 1,662,661**	**$ 70,879**	**4%**	**$ 29,577**	**2%**

New initiatives for FY19:

- New science materials will be purchased ($390,000)
- EvanSTEM program director will be hired; this function was previously managed by a part-time consultant; costs will be covered entirely by a grant
- A decrease in purchased services in FY19 reflects a prepayment of Camp TimberLee in FY18 for FY19

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 2,489,580	$ 2,406,569	$ 2,685,780	$ 279,211	12%	$ 196,201	8%
Benefits	$ 348,730	$ 312,262	$ 308,969	$ (3,293)	-1%	$ (39,761)	-11%
Purchased Services	$ 10,000	$ 23,204	$ 48,011	$ 24,807	107%	$ 38,011	380%
Supplies	$ 46,750	$ 22,728	$ 55,235	$ 32,507	143%	$ 8,485	18%
ELL Programs Totals	**$ 2,895,060**	**$ 2,764,763**	**$ 3,097,995**	**$ 333,232**	**12%**	**$ 202,936**	**7%**

New initiatives for FY19:

- Two new teacher positions (2 FTEs) will be added due to increased student enrollment
- Additional TWI aide at Dr. Bessie Rhodes Magnet School will be added to assist with the TWI program transition at the school

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 FY19 salaries reflects additional teacher substitute costs.

Budget Summary

Curriculum & Instruction	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 1,155,704	$ 1,247,323	$ 1,369,385	$ 122,062	10%	$ 213,681	18%
Benefits	$ 217,807	$ 205,491	$ 203,284	$ (2,208)	-1%	$ (14,523)	-7%
Purchased Services	$ 355,022	$ 282,662	$ 392,214	$ 109,552	39%	$ 37,192	10%
Supplies	$ 124,500	$ 104,321	$ 129,000	$ 24,679	24%	$ 4,500	4%
Capital Outlay	$ 1,000	$ -	$ 3,000	$ 3,000	-100%	$ 2,000	200%
Other Objects/Tuition/Transfers	$ 85,460	$ 45,721	$ 82,362	$ 36,641	80%	$ (3,098)	-4%
Curriculum & Instruction Totals	**$ 1,939,493**	**$ 1,885,519**	**$ 2,179,245**	**$ 293,726**	**16%**	**$ 239,752**	**12%**

New initiatives for FY19:

- Additional funding for training, mentoring and professional development has been allocated in FY19

EQUITY & FAMILY ENGAGEMENT PROGRAM

(2% of the total budget)

Description of the program:

The Equity & Family Engagement department is a new department and it 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 the cost of salaries and benefits for the Executive Director of Black Student Success, Community Schools Resource Coordinator, Director of Equity, Family and Community Engagement and Family Engagement Coordinator, the Equity coach, and stipends. 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. The increase in FY19 salaries reflect new positions added in FY19.

Budget Summary

Equity and Family Engagement	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries*	$ 56,000	$ 82,435	$ 503,128	$ 420,693	510%	$ 447,128	798%
Benefits	$ -	$ 4,563	$ 53,030	$ 48,467	1062%	$ 53,030	0%
Purchased Services	$ 283,745	$ 244,482	$ 272,000	$ 27,518	11%	$ (11,745)	-4%
Supplies	$ -	$ 4,199	$ 100,860	$ 96,661	2302%	$ 100,860	0%
Nutrition Services Totals	**$ 339,745**	**$ 335,679**	**$ 929,018**	**$ 593,338**	**177%**	**$ 589,273**	**173%**

*Community Schools Resource Coordinator, Director of Equity, Family and Community Engagement and Family Engagement Facilitator were moved to this program from other budget programs in FY19

New initiatives for FY19:

- Executive Director of Black Student Success and the Equity Coach will be hired in FY19

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 special education 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 18,923,341	$ 18,804,351	$ 19,334,232	$ 529,882	3%	$ 410,892	2%
Benefits	$ 3,244,741	$ 3,431,687	$ 3,417,423	$ (14,265)	0%	$ 172,681	5%
Purchased Services	$ 829,133	$ 864,523	$ 920,589	$ 56,066	6%	$ 91,456	11%
Supplies	$ 146,117	$ 137,034	$ 120,547	$ (16,487)	-12%	$ (25,571)	-18%
Capital Outlay	$ 30,000	$ 895	$ 65,500	$ 64,605	100%	$ 35,500	118%
Other Objects/Tuition/Transfers	$ 3,795,475	$ 4,007,835	$ 4,288,884	$ 281,049	7%	$ 493,409	13%
Special Services Totals	**$ 26,968,807**	**$ 27,246,325**	**$ 28,147,174**	**$ 900,849**	**3%**	**$ 1,178,367**	**4%**

New initiatives for FY19:

- Additional special education bilingual aide will be hired
- Additional two special education aides will be hired
- 0.5 FTE Special Education resource teacher will be hired due to student needs
- 0.5 FTE therapeutic placement facilitator will be hired
- Automated External Defibrillator (AED) safety equipment will be purchased

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. The salaries also include salaries of two new 1:1 instructional coaches. 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 1,092,006	$ 1,088,116	$ 1,326,063	$ 237,946	22%	$ 234,057	21%
Benefits	$ 325,670	$ 320,551	$ 347,005	$ 26,454	8%	$ 21,335	7%
Purchased Services	$ 2,876,500	$ 2,950,255	$ 2,949,432	$ (823)	0%	$ 72,932	3%
Supplies	$ 427,500	$ 401,930	$ 725,784	$ 323,854	81%	$ 298,284	70%
Capital Outlay	$ 915,000	$ 869,824	$ 374,200	$ (495,624)	-57%	$ (540,800)	-59%
Information Services Totals	**$ 5,636,676**	**$ 5,630,676**	**$ 5,722,483**	**$ 91,808**	**2%**	**$ 85,807**	**2%**

New initiatives for FY19:

- Two instructional coaches to assist with the implementation of 1:1 student technology, funded with the referendum proceeds, will be hired
- Additional software expenditures are included

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, Annual Financial Report and the Budget Book.

Budget Summary

Business Services	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 804,383	$ 792,429	$ 781,609	$ (10,820)	-1%	$ (22,775)	-3%
Benefits	$ 217,177	$ 218,306	$ 216,425	$ (1,881)	-1%	$ (752)	0%
Purchased Services	$ 33,500	$ 24,468	$ 77,500	$ 53,032	217%	$ 44,000	131%
Supplies	$ 4,000	$ 4,183	$ 6,000	$ 1,817	43%	$ 2,000	50%
Capital Outlay	$ 1,000	$ 1,126	$ 2,000	$ 874	78%	$ 1,000	100%
Business Services Totals	**$ 1,060,061**	**$ 1,040,512**	**$ 1,083,534**	**$ 43,022**	**4%**	**$ 23,473**	**2%**

New initiatives for FY19:

- 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 726,593	$ 665,030	$ 725,585	$ 60,555	9%	$ (1,008)	0%
Benefits	$ 174,932	$ 172,605	$ 173,679	$ 1,074	1%	$ (1,252)	-1%
Purchased Services	$ 49,800	$ 35,662	$ 45,879	$ 10,218	29%	$ (3,921)	-8%
Supplies	$ 1,012,000	$ 1,001,936	$ 1,028,000	$ 26,064	3%	$ 16,000	2%
Capital Outlay	$ 25,000	$ 28,472	$ 12,000	$ (16,472)	-58%	$ (13,000)	-52%
Nutrition Services Totals	**$ 1,988,325**	**$ 1,903,706**	**$ 1,985,143**	**$ 81,438**	**4%**	**$ (3,182)**	**0%**

New initiatives for FY19:

- No new initiatives in FY19

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

Buildings & Grounds	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 3,418,153	$ 3,296,642	$ 3,440,395	$ 143,753	4%	$ 22,243	1%
Benefits	$ 965,547	$ 960,400	$ 1,004,212	$ 43,812	5%	$ 38,665	4%
Purchased Services	$ 1,580,408	$ 1,652,213	$ 1,756,431	$ 104,218	6%	$ 176,023	11%
Supplies	$ 1,504,547	$ 1,449,584	$ 1,464,669	$ 15,085	1%	$ (39,878)	-3%
Capital Outlay	$ 1,033,000	$ 71,549	$ 2,175,185	$ 2,103,636	2940%	$ 1,142,185	111%
Other Objects	$ 160,845	$ 159,995	$ 169,773	$ 9,778	6%	$ 8,928	6%
Buildings & Grounds Totals	**$ 8,662,499**	**$ 7,590,383**	**$ 10,010,665**	**$ 2,420,282**	**32%**	**$ 1,348,166**	**16%**

New initiatives for FY19:

- The FY19 budget includes one-time expenditures for fire and electrical panel replacements ($100,000) and capital building projects approved in FY18 and scheduled to be completed in FY19 ($1,025,000). These projects are funded with referendum funds.
- The FY19 budget includes capital improvement projects in the amount of $1,025,000, which are funded with referendum funds.
- The FY19 budget includes four new custodial positions, which will replace temporary positions; thus are budget neutral.

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 426,792	$ 424,301	$ 435,059	$ 10,758	3%	$ 8,267	2%
Benefits	$ 98,458	$ 118,859	$ 120,600	$ 1,741	1%	$ 22,143	22%
Purchased Services	$ 3,419,731	$ 3,794,787	$ 3,923,279	$ 128,492	3%	$ 503,548	15%
Supplies	$ 1,000	$ 521	$ 1,000	$ 479	92%	$ -	0%
Other Objects	$ 26,616	$ 26,616	$ 39,788	$ 13,172	49%	$ 13,172	49%
Transportation Totals	**$ 3,972,597**	**$ 4,365,084**	**$ 4,519,726**	**$ 154,642**	**4%**	**$ 547,130**	**14%**

New initiatives for FY19:

- The FY19 transportation costs reflect the new Headstart transportation bus services provider. The cost is projected to increase by $160,000 or 72 percent in FY19.

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 Coordinator 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 630,923	$ 618,139	$ 646,089	$ 27,950	5%	$ 15,166	2%
Benefits	$ 193,130	$ 162,394	$ 163,921	$ 1,527	1%	$ (29,209)	-15%
Purchased Services	$ 19,500	$ 38,685	$ 40,800	$ 2,115	5%	$ 21,300	109%
Supplies	$ 93,150	$ 71,820	$ 88,500	$ 16,680	23%	$ (4,650)	-5%
RAD Totals	**$ 936,704**	**$ 891,038**	**$ 939,310**	**$ 48,273**	**5%**	**$ 2,607**	**0%**

New initiatives for FY19:

- No new initiatives in FY19

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 549,252	$ 536,008	$ 630,172	$ 94,164	18%	$ 80,920	15%
Benefits	$ 222,104	$ 208,822	$ 215,364	$ 6,541	3%	$ (6,741)	-3%
Purchased Services	$ 138,000	$ 130,248	$ 141,000	$ 10,752	8%	$ 3,000	2%
Supplies	$ 11,000	$ 8,924	$ 14,000	$ 5,076	57%	$ 3,000	27%
Capital Outlay	$ 500	$ 525	$ 500	$ (25)	100%	$ -	0%
Human Resources Totals	**$ 920,856**	**$ 884,527**	**$ 1,001,036**	**$ 116,508**	**13%**	**$ 80,180**	**9%**

New initiatives for FY19:

- The FY19 budget includes one additional FTE. This position, HR Partner, is the direct result of a restructuring process that will allow HR to provide better service and strategic support to all principals and hiring managers and district staff.

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 2,655,264	$ 2,777,656	$ 3,081,313	$ 303,657	11%	$ 426,048	16%
Benefits	$ 706,994	$ 766,288	$ 762,185	$ (4,102)	-1%	$ 55,192	8%
Purchased Services	$ 789,607	$ 684,297	$ 694,101	$ 9,804	1%	$ (95,506)	-12%
Supplies	$ 120,844	$ 130,849	$ 109,248	$ (21,601)	-17%	$ (11,596)	-10%
Capital Outlay	$ -	$ 7,964	$ -	$ (7,964)	-100%	$ -	0%
Dues and Fees	$ 1,000	$ 2,510	$ 3,000	$ 490	20%	$ 2,000	200%
Early Childhood Center Totals	**$ 4,273,709**	**$ 4,369,564**	**$ 4,649,847**	**$ 280,283**	**6%**	**$ 376,138**	**9%**

New initiatives for FY19:

- No new initiatives for 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 840,616	$ 698,317	$ 1,038,670	$ 340,353	49%	$ 198,054	24%
Benefits	$ 226,638	$ 196,457	$ 197,244	$ 787	0%	$ (29,394)	-13%
Purchased Services	$ 91,504	$ 154,773	$ 136,337	$ (18,436)	-12%	$ 44,833	49%
Supplies	$ 48,931	$ 47,275	$ 39,827	$ (7,448)	-16%	$ (9,104)	-19%
Capital Outlay	$ -	$ 11,724	$ 1,500	$ (10,224)	0%	$ 1,500	0%
Family Center Totals	**$ 1,207,689**	**$ 1,108,545**	**$ 1,413,577**	**$ 305,032**	**28%**	**$ 205,888**	**17%**

New initiatives for FY19:

- The FY19 budget includes additional grant funded expenditures for Family Center

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. In FY17, the District introduced the summer childcare program, which will continue in FY19. 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 995,097	$ 938,485	$ 1,030,954	$ 92,469	10%	$ 35,857	4%
Benefits	$ 332,676	$ 330,175	$ 328,896	$ (1,279)	0%	$ (3,779)	-1%
Purchased Services	$ 50,000	$ 72,995	$ 79,500	$ 6,505	9%	$ 29,500	59%
Supplies	$ 96,839	$ 85,369	$ 103,839	$ 18,470	22%	$ 7,000	7%
School Age Childcare Totals	**$ 1,474,612**	**$ 1,427,024**	**$ 1,543,189**	**$ 116,165**	**8%**	**$ 68,578**	**5%**

New initiatives for FY19

- No new initiatives in FY19

SUPERINTENDENT'S OFFICE PROGRAM

(1% of the total budget)

Description of the program:

The Superintendent's Office program includes the cost of salaries and benefits of the Superintendent of Schools, the Chief Strategy Officer 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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 525,092	$ 530,004	$ 565,718	$ 35,713	7%	$ 40,626	8%
Benefits	$ 144,715	$ 145,173	$ 120,717	$ (24,456)	-17%	$ (23,998)	-17%
Purchased Services	$ 8,000	$ 7,019	$ 8,000	$ 981	14%	$ -	0%
Supplies	$ 6,625	$ 5,151	$ 7,929	$ 2,778	54%	$ 1,303	20%
Capital Outlay	$ 1,000	$ -	$ 1,000	$ 1,000	100%	$ -	0%
Superintendent's Office Totals	**$ 685,432**	**$ 687,348**	**$ 703,363**	**$ 16,015**	**2%**	**$ 17,931**	**3%**

New initiatives for FY19:

- No new initiatives in FY19

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

Lunch Supervision Services	Budget FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 622,710	$ 590,804	$ 608,528	$ 17,724	3%	$ (14,182)	-2%
Benefits	$ 65,431	$ 76,320	$ 78,291	$ 1,971	3%	$ 12,860	20%
Purchased Services	$ -	$ -	$ -	$ -	0%	$ -	
Lunch Supervision Totals	**$ 688,141**	**$ 667,124**	**$ 686,819**	**$ 19,695**	**3%**	**$ (1,322)**	**0%**

New initiatives for FY19:

- No new initiatives in FY19

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 63,671	$ 63,874	$ 67,372	$ 3,498	5%	$ 3,701	6%
Benefits	$ 32,344	$ 31,652	$ 31,193	$ (459)	-1%	$ (1,151)	-4%
Purchased Services	$ 69,550	$ 59,908	$ 100,694	$ 40,786	68%	$ 31,144	45%
Supplies	$ 7,000	$ 5,744	$ 12,000	$ 6,256	109%	$ 5,000	71%
Other Objects/Tuition/Transfers	$ 50,000	$ 48,253	$ 50,000	$ 1,747	4%	$ -	0%
Board of Education Totals	**$ 222,565**	**$ 209,430**	**$ 261,259**	**$ 51,829**	**25%**	**$ 38,694**	**17%**

New initiatives for FY19:

- No new initiatives in FY19
- The large increase in Purchased Services reflects a switch of existing, video production expenditures from the Communications department to the Board of Education expenditures

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 103,710	$ 107,770	$ 110,480	$ 2,710	3%	$ 6,770	7%
Benefits	$ 24,483	$ 37,801	$ 37,505	$ (296)	-1%	$ 13,022	53%
Purchased Services	$ 47,500	$ 36,001	$ 18,000	$ (18,001)	-50%	$ (29,500)	-62%
Supplies	$ 2,300	$ 1,802	$ 2,300	$ 498	28%	$ -	0%
Communications Totals	**$ 177,993**	**$ 183,374**	**$ 168,285**	**$ (15,089)**	**-8%**	**$ (9,708)**	**-5%**

New initiatives for FY19:

- No new initiatives in FY19

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 FY18	Actuals FY18	Budget FY19	$ Change vs. FY18 Actuals	% Change	$ Change vs. FY18 Budget	% Change
Salaries	$ 670,000	$ 16,015	$ 667,000	$ 650,985	100%	$ (3,000)	0%
Benefits	$ 1,547,868	$ 1,390,773	$ 1,581,708	$ 190,935	14%	$ 33,840	2%
Purchased Services	$ 1,551,925	$ 1,249,194	$ 1,534,475	$ 285,281	23%	$ (17,450)	-1%
Supplies	$ 140,000	$ -	$ -	$ -	0%	$ (140,000)	-100%
Termination Benefits	$ 65,336	$ 32,031	$ 74,219	$ 42,188	132%	$ 8,883	14%
Other Programs Totals	**$ 3,975,129**	**$ 2,688,012**	**$ 3,857,402**	**$ 1,169,390**	**44%**	**$ (117,727)**	**-3%**

New initiatives for FY19:

- No new initiatives for FY19

Informational Section

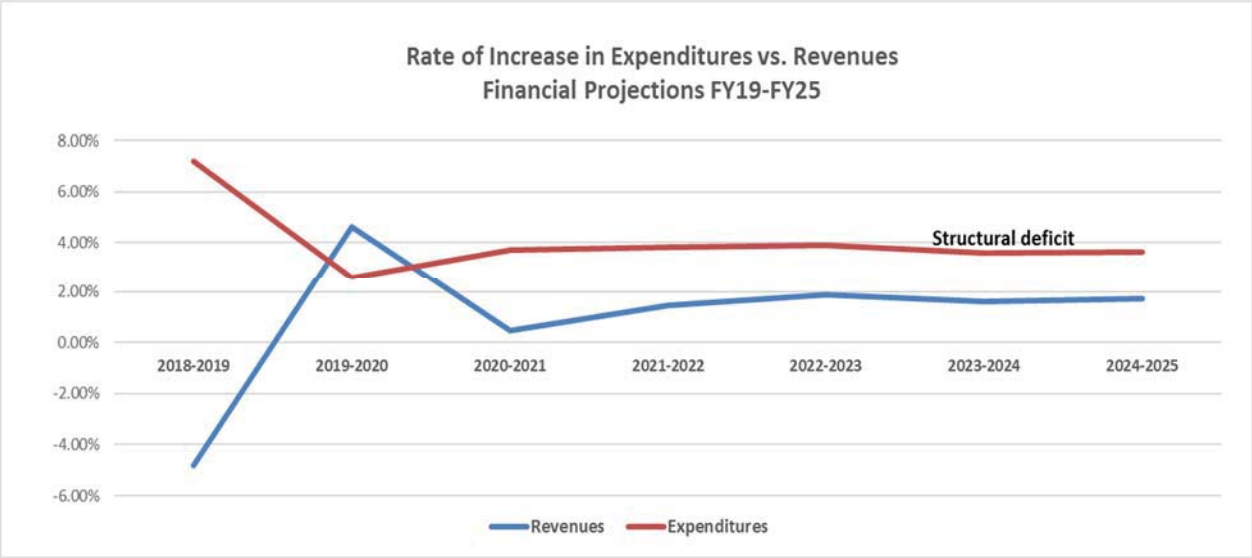
Informational Section: Long-Term Financial Forecast

Updated financial projections included on the next page illustrate the District's anticipated financial health in fiscal years 2019-2025. Thanks to the new referendum funding and the trust of the Evanston/Skokie community, the District will be able to stay deficit-free through at least FY25. Additionally, the District will be able to 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 balanced future annual budgets through FY21 and balanced budgets with the referendum reserves through FY25, they are based on assumptions which are subject to change. One of the big unknowns is the CPI factors, which are currently estimated at 1.5 percent. Any tax freeze legislation depriving school districts of any increase in property taxes will have devastating consequences on the District's finances.

State funding continues to be unknown variable. Despite passing Senate Bill 1 in the fall of 2017 and replacing General State Aid with the Evidence-Based Funding, the State continues to struggle with cash flow. The future of the Pension Cost Shift legislation remains unknown as well. Since it was not included in the FY18 State Budget bill, it was removed from the FY18 Tentative Budget, but remains in the long-term financial projections.

The District is determined to preserve and protect its current and future funding. Despite all the positive effects of referendum funding, which will help 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 graph on the next page illustrates the difference in the rate of increase in expenditures vs. revenues projected for FY19-FY25. The "space" between the lines, indicates a structural deficit, which affects most of school districts in Illinois.



Current and past economic impacts of a stagnant economy, turmoil in Springfield, flat CPI factors and rising costs make the structural deficit almost impossible to eliminate. The administration is committed to eliminate the structural deficit so all of our future annual budgets are truly balanced without the use of referendum reserves.

Changes in economic conditions will continue to be monitored. Updates will be incorporated during the budget building process. The FY19 budget will be finalized and adopted in September.

EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65
OPERATING FUNDS
FINANCIAL PROJECTIONS FY19-FY25
as of 9/24/18

	REVENUES									
		ACTUALS	**ACTUALS**	**FINAL BUDGET**	**PROJ'D.**	**PROJ'D.**	**PROJ'D.**	**PROJ'D.**	**PROJ'D.**	**PROJ'D.**
	Fiscal Year>>	**2016-2017**	**2017-2018**	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**
1	PROPERTY TAXES	$85,985,798	$108,589,345	$104,227,067	$110,126,559	$110,481,899	$112,108,845	$114,407,409	$116,479,635	$118,518,993
2	CPPRT	$2,255,781	$1,887,510	$2,076,261	$2,128,168	$2,181,372	$2,235,906	$2,291,804	$2,349,099	$2,407,826
3	OTHER LOCAL REVENUES	$4,690,393	$5,460,822	4,914,263	$4,967,487	4,997,989	$5,145,966	$5,307,272	$5,482,879	$5,673,883
4	**TOTAL LOCAL REVENUES**	**$92,931,972**	**$115,937,677**	**$111,217,591**	**$117,222,213**	**$117,661,260**	**$119,490,717**	**$122,006,485**	**$124,311,613**	**$126,600,702**
5	**FLOW THROUGH REVENUES**	**$0**	**$0**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**
6	EVIDENCE BASED FUNDING	$4,743,450	$7,880,377	$7,871,699	$7,871,699	$7,871,699	$7,871,699	$7,871,699	$7,871,699	$7,871,699
7	OTHER STATE AID	$5,883,678	$8,491,487	$5,934,921	$5,934,921	$5,934,921	$5,934,921	$5,934,921	$5,934,921	$5,934,921
8	**TOTAL STATE REVENUES**	**$10,627,128**	**$16,371,864**	**$13,806,620**	**$13,806,620**	**$13,806,620**	**$13,806,620**	**$13,806,620**	**$13,806,620**	**$13,806,620**
9	**FEDERAL REVENUES**	**9,910,885**	**$8,663,384**	**$8,907,042**	**$9,112,575**	**$9,323,932**	**$9,541,231**	**$9,704,195**	**$9,779,102**	**$10,023,579**
10	**TRANSFERS**	**$24,711**	**$37,069**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
11	**TOTAL REVENUES**	**$113,494,696**	**$141,009,994**	**$134,231,253**	**$140,441,408**	**$141,091,812**	**$143,138,568**	**$145,817,300**	**$148,197,334**	**$150,730,901**
12	**REVENUE $ CHANGE**	**$1,144,608**	**$27,515,298**	**($6,778,741)**	**$6,210,155**	**$650,404**	**$2,046,756**	**$2,678,732**	**$2,380,035**	**$2,533,567**
13	**REVENUE % CHANGE**	**1.02%**	**24.24%**	**-4.81%**	**4.63%**	**0.46%**	**1.45%**	**1.87%**	**1.63%**	**1.71%**
	EXPENDITURES									
14	SALARIES*	**$79,984,564**	**$83,332,067**	**$87,842,949**	**$90,342,344**	**$93,407,832**	**$96,583,368**	**$99,873,064**	**$103,281,194**	**$106,812,200**
15	BENEFITS**	**$14,479,076**	**$14,513,084**	**$14,653,754**	**$15,589,168**	**$16,615,678**	**$17,696,122**	**$18,833,117**	**$19,610,398**	**$20,421,748**
16	PURCHASED SERVICES	**$9,071,180**	**$13,051,949**	**$13,953,102**	**$14,301,930**	**$14,454,478**	**$14,815,840**	**$15,186,236**	**$15,565,892**	**$15,955,039**
17	SUPPLIES	**$4,453,455**	**$4,885,098**	**$5,989,519**	**$6,139,257**	**$6,292,738**	**$6,450,057**	**$6,611,308**	**$6,776,591**	**$6,946,006**
18	CAPITAL OUTLAY***	**$480,959**	**$1,009,710**	**$2,675,385**	**$1,691,645**	**$1,793,936**	**$1,777,284**	**$1,881,716**	**$1,928,759**	**$1,976,978**
19	OTHER OBJECTS/TUITION	**$4,109,277**	**$4,329,118**	**$4,682,807**	**$5,104,260**	**$5,563,643**	**$6,064,371**	**$6,610,164**	**$7,205,079**	**$7,853,536**
20	TERMINATION BENEFITS	**$113,563**	**$32,031**	**$74,219**	**$76,074**	**$77,976**	**$79,926**	**$81,924**	**$83,972**	**$86,071**
21	**TOTAL EXPENDITURES**	**$112,692,074**	**$121,153,057**	**$129,871,735**	**$133,244,677**	**$138,206,281**	**$143,466,967**	**$149,077,529**	**$154,451,884**	**$160,051,579**
22	**EXP. $ CHANGE**	**$300,926**	**$8,460,983**	**$8,718,678**	**$3,372,942**	**$4,961,604**	**$5,260,686**	**$5,610,562**	**$5,374,355**	**$5,599,694**
23	**EXP. % CHANGE**	**0.27%**	**7.51%**	**7.20%**	**2.60%**	**3.72%**	**3.81%**	**3.91%**	**3.61%**	**3.63%**
24	**REVENUES - EXPENDITURES**	**$802,622**	**$19,856,937**	**$4,359,518**	**$7,196,731**	**$2,885,531**	**($328,399)**	**($3,260,230)**	**($6,254,550)**	**($9,320,677)**
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**
26	REFERENDUM RESERVES SET ASIDE TO MANAGE FUTURE BUDGET DEFICITS		**$18,500,000**	**$3,100,000**	**$5,900,000**	**$1,600,000**	**$0**	**$0**	**$0**	**$0**
27	**NET REVENUES -EXPENDITURES**	**$802,622**	**$356,937**	**$259,518**	**$296,731**	**$285,531**	**($1,328,399)**	**($4,260,230)**	**($7,254,550)**	**($10,320,677)**
28	REFERENDUM RESERVES USED TO MANAGE **FUTURE DEFICITS**	**N/A**	**$0**	**$0**	**$0**	**$0**	**$1,328,399**	**$4,260,230**	**$7,254,550**	**$10,320,677**
29	**REVENUES-EXPENDITURES AFTER SETTING ASIDE REFERENDUM RESERVES**	**N/A**	**$356,937**	**$259,518**	**$296,731**	**$285,531**	**$0**	**$0**	**$0**	**$0**
	REFERENDUM RESERVES BALANCE									
30	AMOUNT OF REFERENDUM REVENUES **RECEIVED** ANNUALLY (ALSO INCLUDED IN LINE 1)	**N/A**	**$22,040,000**	**$14,500,000**	**$14,500,000**	**$14,500,000**	**$14,500,000**	**$14,500,000**	**$14,500,000**	**$14,500,000**
31	AMOUNT OF REFERENDUM REVENUES **USED** TO COVER ANNUAL OPERATING DEFICITS	**N/A**	**$3,183,063**	**$11,140,482**	**$8,303,269**	**$12,614,469**	**$15,828,399**	**$18,760,230**	**$21,754,550**	**$24,820,677**
32	AMOUNT OF REFERENDUM RESERVES **SET ASIDE OR USED** ANNUALLY	**N/A**	**$18,500,000**	**$3,100,000**	**$5,900,000**	**$1,600,000**	**($1,328,399)**	**($4,260,230)**	**($7,254,550)**	**($10,320,677)**
33	**CUMULATIVE BALANCE OF REFERENDUM RESERVES**	**N/A**	**$18,500,000**	**$21,600,000**	**$27,500,000**	**$29,100,000**	**$27,771,601**	**$23,511,371**	**$16,256,821**	**$5,936,144**

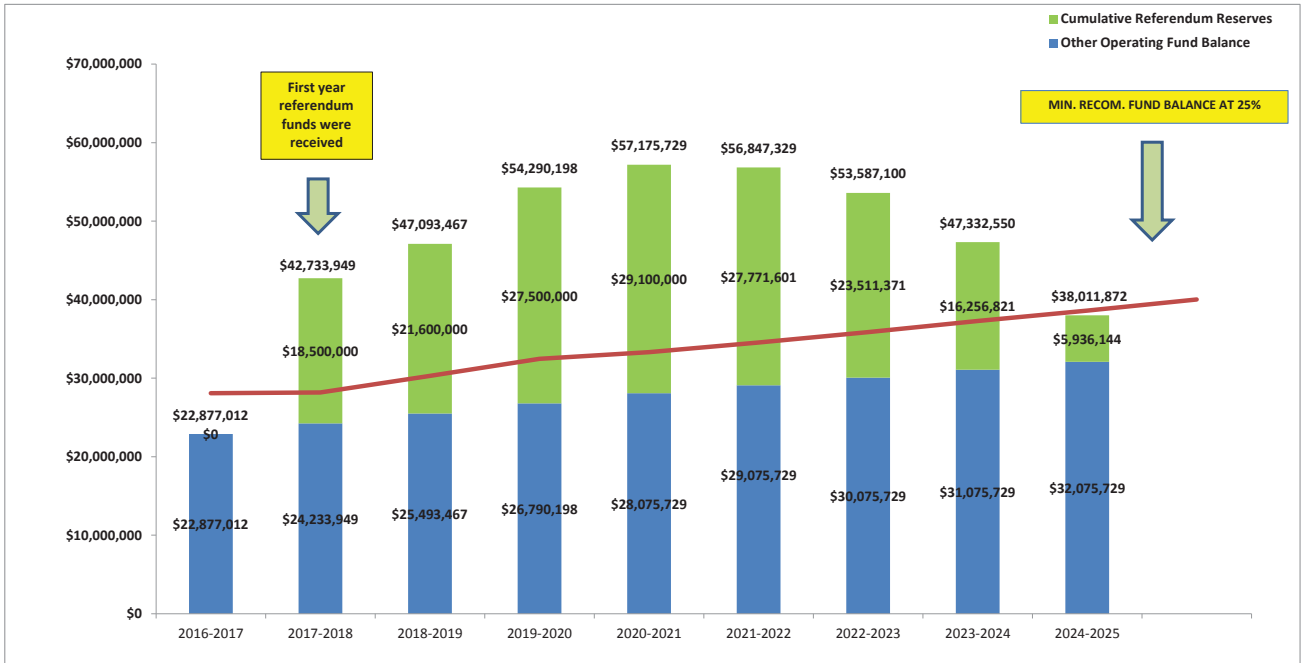
* Cost of salaries in FY20-FY25 is estimated

** Benefits include pension cost shift for FY20 and beyond

*** Include capital building and some technology expenditures

EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65
OPERATING FUND BALANCE
FINANCIAL PROJECTIONS FY19-FY25
as of 9/24/18

	Fiscal Year>>	ACTUALS 2016-2017	ACTUALS 2017-2018	FINAL BUDGET 2018-2019	PROJ'D. 2019-2020	PROJ'D. 2020-2021	PROJ'D. 2021-2022	PROJ'D. 2022-2023	PROJ'D. 2023-2024	PROJ'D. 2024-2025
1	TOTAL REVENUES	$113,494,696	$141,009,994	$134,231,253	$140,441,408	$141,091,812	$143,138,568	$145,817,300	$148,197,334	$150,730,901
2	TOTAL EXPENDITURES	$112,692,074	$121,153,057	$129,871,735	$133,244,677	$138,206,281	$143,466,967	$149,077,529	$154,451,884	$160,051,579
3	**REVENUES-EXPENDITURES**	**$802,622**	**$19,856,937**	**$4,359,518**	**$7,196,731**	**$2,885,531**	**($328,399)**	**($3,260,230)**	**($6,254,550)**	**($9,320,677)**
4	CONTRIBUTIONS TO FUND BALANCE REFERENDUM RESERVES SET ASIDE TO MANAGE	$0	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
5	FUTURE BUDGET DEFICITS	$0	$18,500,000	$3,100,000	$5,900,000	$1,600,000	$0	$0	$0	$0
6	**REVENUES-EXPENDITURES**	**$802,622**	**$356,937**	**$259,518**	**$296,731**	**$285,531**	**($1,328,399)**	**($4,260,230)**	**($7,254,550)**	**($10,320,677)**
7	**BEGINNING FUND BALANCE**	**$22,074,390**	**$22,877,012**	**$42,733,949**	**$47,093,467**	**$54,290,198**	**$57,175,729**	**$56,847,329**	**$53,587,100**	**$47,332,550**
8	**ENDING FUND BALANCE**	**$22,877,012**	**$42,733,949**	**$47,093,467**	**$54,290,198**	**$57,175,729**	**$56,847,329**	**$53,587,100**	**$47,332,550**	**$38,011,872**
9	**FUND BALANCE AS % OF OPER. EXPENDITURES**	**20%**	**35%**	**36%**	**41%**	**41%**	**40%**	**36%**	**31%**	**24%**



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 2016-17, District 65 received a score of 3.35 out of 4.0 and a rating of Financial Review. The individual ratings were as follows:

- Fund to balance ratio – 3
- Expenditures to revenue ratio – 4
- Days cash on hand -2
- Percent of short-term borrowing ability remaining – 4
- Percent of long-term debt margin remaining - 3

The District rating has been affected by the low fund balance and large amount of long-term debt. The District's rating is projected to improve in FY18 due to an increase in cash reserves.

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

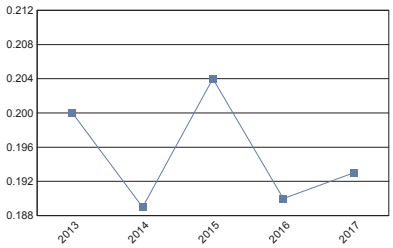
Financial Indicators :

	2013	2014	2015	2016	**2017**	Score
Fund Balance to Revenue Ratio :	0.20	0.189	0.204	0.190	0.193	3
(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)					Weighted Score	1.05

Total Fund Balance divided by 21,343,958
Total Revenue 110,623,416

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

Fund Balance to Revenue Ratio

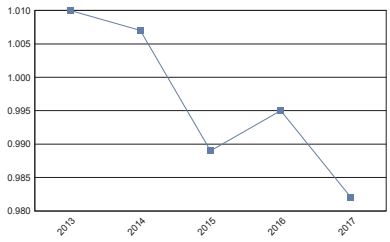


	2013	2014	2015	2016	**2017**	Score
Expenditure to Revenue Ratio :	1.01	1.01	0.989	0.995	0.982	4
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)					Weighted Score	1.40

Total Expenditure divided by 108,633,939
Total Revenues 110,623,416

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

Expenditure to Revenue Ratio

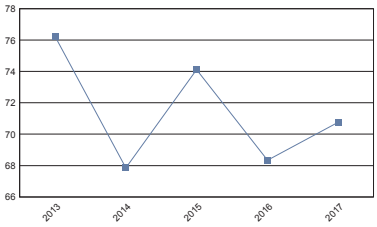


	2013	2014	2015	2016	**2017**	Score
Days Cash on Hand :	76	68	74	68	71	2
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)					Weighted Score	0.20

Cash on Hand divided by 21,355,610
Expenditures per Day 301,761

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

Days Cash on Hand



	2013	2014	2015	2016	**2017**	Score
% of Short-Term Borrowing Max. Remaining :	100.00	100.00	100.00	100.00	100.00	4
					Weighted Score	0.40

Tax Anticipation Warrants 0
Short-Term Debt Max. Available 81,002,326

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

	2013	2014	2015	2016	**2017**	Score
% of Long-Term Debt Margin Remaining :	65.58	54.57	53.890	52.28	62.04	3
					Weighted Score	0.30

Long-Term Debt Amount 77,526,208

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

FY 16 Profile Score 3.35
FY 17 Profile Score 3.35 **Review**

School District Financial Profile

Evanston CCSD 65
Elementary
05-016-0650-04

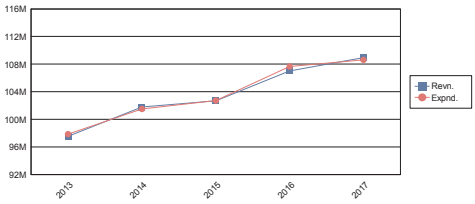
Located in : Evanston Cook
Superintendent: Paul Goren

Basis of Accounting: Cash
Under Tax Cap: Yes

Historical Data

*Operating Funds Summary :	2013	2014	2015	2016	2017
Beginning Fund Balance	20,090,125	19,764,050	20,041,613	20,009,883	19,354,481
+ Revenues	97,534,864	101,774,751	102,693,100	106,998,294	108,960,015
- Expenditures	97,860,939	101,497,187	102,724,830	107,653,696	108,633,939
= Results of Operations	(326,075)	277,564	(31,730)	(655,402)	326,076
+ Other Receipts and Adjustments	0	0	0	0	0
Ending Fund Balance	19,764,050	20,041,614	20,009,883	19,354,481	19,680,557
Working Cash Ending Fund Balance	12,220,887	12,229,009	12,242,255	12,267,893	12,316,984

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, 2017

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Financial Section (Continued)

RSM

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, 2017, 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 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, 2017, 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 changes in net pension liabilities 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
November 8, 2017

Other Information

Management's Discussion and Analysis (MD&A)

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, 2017. 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 2017 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 $121,701,372 in assets, $192,215 in deferred outflows of resources, $80,663,550 in liabilities, and $41,230,037 in net position for fiscal year 2017.

- Of the $121,701,372 reported assets, $93,484,123 is capital assets, $28,152,058 is cash and investments that may be used to meet the District's ongoing obligations to citizens and creditors, and $65,191 is an amount due from another government.

- The District's liabilities are equal to $80,663,550. This amount consists of $77,822,978 of long-term liabilities and $2,840,572 of current liabilities. The assets have exceeded the liabilities by $41,230,037 (net position).

Financial Highlights (Continued)

- The District reported $118,996,994 in revenues and $120,307,542 in expenses in fiscal year 2017.
- Of the $118,996,994 in revenues, $99,941,375 or 84 percent were general revenues, and $19,055,619 or 16 percent were program revenues.
- General revenues are broken down by the following categories: property taxes $91,308,921, corporate property replacement taxes $2,255,781, general state aid $4,743,449, interest earnings $219,457, and miscellaneous $1,413,767.
- Program revenues are broken down into two categories: charges for services $3,085,494 and operating grants and contributions $15,970,125.
- Program expenditures account for $120,307,542. They were broken down as follows: instruction expenditures $65,017,183, support services $44,064,978, community services $5,559,113, payments to other governments $2,528,517, and interest and charges $3,137,751.
- Total expenses exceeded revenues, decreasing the net position by $1,310,548 over last year. As a result, the net position as of July 1, 2016 of $42,540,585 decreased to $41,230,037.

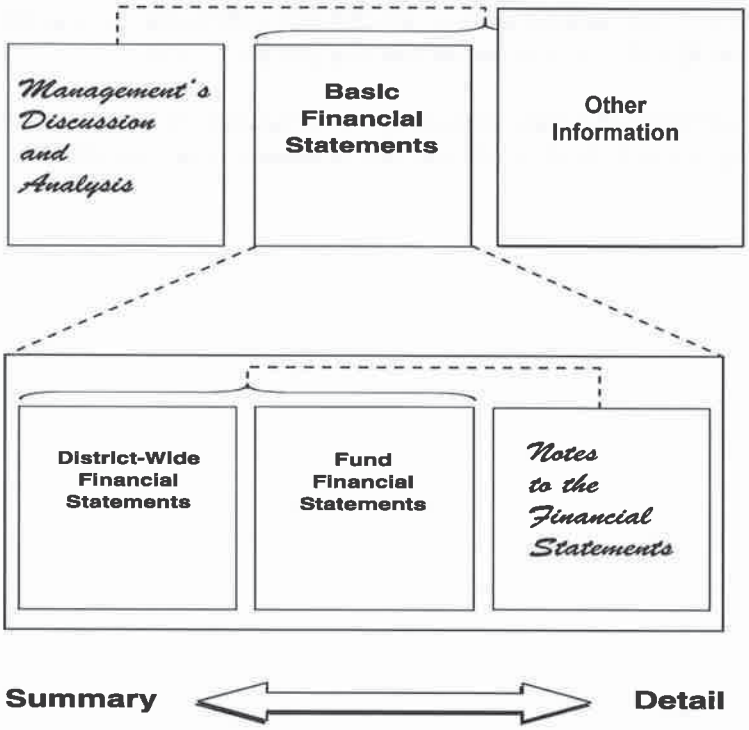
Overview of the Financial Statements

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.

Figure 1. Organization of School District 65's Annual Financial Report



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.

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, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds.

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.

Government-Wide Financial Analysis

Net position. The District's net position is equal to $41,230,037 at June 30, 2017.

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

- The District added $1,312,582 in capital assets. These additions were offset by $2,722,344 of depreciation expense.
- The District paid off $2,641,998 in long-term debt in the current year.

Table 1
Condensed Statement of Net Position

	2017	2016
Current and other assets	$28,217,249	$30,540,508
Capital assets	93,484,123	94,893,885
Deferred outflows	192,215	204,611
Total assets and deferred outflows	121,893,587	125,639,004
Current liabilities	2,840,572	2,632,443
Long-term liabilities	77,822,978	80,465,976
Total liabilities	80,663,550	82,920,573
Net position:		
Net investments in capital assets	17,803,798	19,460,542
Restricted	5,978,216	5,577,308
Unrestricted	17,448,023	17,502,735
Total net position	$41,230,037	$42,540,585

Table 2
Changes in Net Position

	2017	2016
Revenues:		
Program revenues:		
Charges for services	$ 3,085,494	$ 3,050,223
Operating grants and contributions	15,970,125	15,635,655
General revenues:		
Property taxes	91,308,921	92,437,712
CPPRT	2,255,781	2,030,744
General state aid	4,743,449	4,441,198
Interest	219,457	116,574
Miscellaneous	1,413,767	1,154,727
Total revenues	118,996,994	118,866,833
Expenses:		
Instruction	65,017,183	64,128,026
Support services	44,064,978	44,704,950
Community services	5,559,113	5,088,130
Payments to other governments	2,528,517	1,975,021
Interest and charges	3,137,751	3,309,708
Total expenses	120,307,542	119,205,915
Change in net position	(1,310,548)	(339,082)
Net Position– Beginning	42,540,585	42,879,667
Net Position – Ending	$ 41,230,037	$ 42,540,585

Changes in net position. The District's total revenues were $118,996,994. Property taxes were 76.7% of the total, or $91,308,921, CPPRT was 1.9% or $2,255,781 and general state aid was 4.0% of the total, or $4,743,449. Tax revenue decreased due to an increased amount of property tax refunds in the current year. General state aid was consistent with prior year. CPPRT was consistent with prior year.

State and federal aid for specific programs brought in $15,970,125 or 13.4% of the total revenues.

The remaining $3,085,494 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 $120,307,542. The District's expenses are predominantly related to instruction ($65,017,183 or 54.0% of the total expenses) and support services ($44,064,978 or 36.6% of the total expenses). The expenses for community services were equal to $5,559,113 or 4.6% of the total expenses. Expenses for community services are higher due to additional head start grant expenses.

Financial Analysis of the District's Funds

As the District completed the fiscal year, its governmental funds reported combined fund balances of $28,140,406. Revenues for the District's governmental funds were $118,996,994 while total expenditures were $121,336,651.

- 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 $337,665. The fund balance in the General Fund increased to $20,982,018. This increase is primarily due to the timing of when the District made various payments in the current year.

- The fund balance in the Capital Projects Fund decreased to $1,653,668 from $4,530,252. This decrease can be attributed to the District's expenditures for capital projects in 2017 paid with bond proceeds received in 2016.

- The fund balance in the Debt Service Fund decreased to $3,589,072 from $3,871,845. 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 surplus of $482,035 increasing their combined fund balances to $1,915,648. This increase is due to the District increasing the portion of the tax levy being allocated to the funds.

General Fund Budgetary Highlights

While the District's budget for the General Fund anticipated a deficit of $492,032, the actual result for the year was a surplus of $337,665.

Capital Asset and Debt Administration

Capital assets

By the end of 2017, the District had invested $150,325,551 (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 $2,722,344. During the year, the District wrote off obsolete equipment, which reduced both cost and accumulated depreciation by approximately $1.7 million.

Table 3
Capital Assets (net of depreciation)

	2017	2016	Percentage Change
Land	$2,966,736	$2,966,736	-0-%
Building and improvements	136,096,484	135,670,879	0.31%
Equipment	11,262,331	12,076,217	-6.74%
Total costs	150,325,551	150,713,832	-0.26%
	(56,841,428)	(55,819,947)	1.83%
Accumulated Depreciation			
Total, net	$93,484,123	$94,893,885	-1.49%

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, 2017, the District had $80,586,707 in general obligation bonds and other long-term debt outstanding, as shown below.

Table 4
Outstanding Long-Term Debt

	2017	2016	Percentage Change
General obligation bonds	$80,299,713	$82,694,994	-2.9%
Other	286,994	342,980	-16.3%
Total	$80,586,707	$83,037,974	-3.0%

The District general obligation bonds decreased in 2017 by $2,395,281 with the retirement of $2,641,998 in principal payments in fiscal year 2017. 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 decrease of $55,986, which is due to a decrease in compensated absences owed at June 30, 2017. Additional information about the District's long-term debt can be found in Note 5 of the basic financial statements.

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 current weakness in the national as well as state economy may translate into lower state and federal aid for schools.

- 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, 2017

	Governmental Activities
Assets	
Current Assets	
Cash and investments	$ 28,152,058
Due from other goverments	65,191
Total current assets	28,217,249
Noncurrent Assets	
Capital assets, not being depreciated	2,966,736
Capital assets, being depreciated, net	90,517,387
Total noncurrent assets	93,484,123
Total assets	121,701,372
Deferred Outflows of Resources	
Deferred loss on refunding	192,215
Total assets and deferred outflows of resources	$ 121,893,587
Liabilities and Net Position	
Current Liabilities	
Payroll deductions payable	$ 76,843
General obligation bonds	2,663,729
Compensated absences	100,000
Total current liabilities	2,840,572
Long-Term Liabilities, net of current maturities	
General obligation bonds, including unamortized bond premiums and discounts	77,635,984
Compensated absences	186,994
Total long-term liabilities	77,822,978
Total liabilities	80,663,550
Net Position	
Net investment in capital assets	17,803,798
Restricted for	
Operations and maintenance	637,481
Tort immunity	2,005,455
Special education	251,003
Capital projects	20,654
Debt service	1,147,975
Retirement benefits	1,191,000
Transportation	724,648
Unrestricted	17,448,023
Total net position	41,230,037
Total liabilities and net position	$ 121,893,587

See notes to basic financial statements.

Community Consolidated School District No. 65

Statement of Activities - Modified Cash Basis
Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities:				
Instruction:				
Regular programs	$ 46,763,661	$ 2,341,897	$ 378,713	$ (44,043,051)
Special programs	15,109,348	-	12,234,598	(2,874,750)
Other instructional programs	3,144,174	-	543,507	(2,600,667)
Support services:				
Pupils	8,709,538	-	-	(8,709,538)
Instructional staff	4,616,928	-	-	(4,616,928)
General administration	3,017,237	-	-	(3,017,237)
School administration	5,748,334	-	-	(5,748,334)
Business	6,461,524	571,232	1,629,510	(4,260,782)
Transportation	3,827,920	69,413	890,184	(2,868,323)
Operations and maintenance	6,644,018	102,952	4,377	(6,536,689)
Central	4,174,901	-	-	(4,174,901)
Other support services	864,578	-	-	(864,578)
Community services	5,559,113	-	-	(5,559,113)
Payments to other governments	2,528,517	-	-	(2,528,517)
Interest and charges	3,137,751	-	289,236	(2,848,515)
Total governmental activities	$ 120,307,542	$ 3,085,494	$ 15,970,125	(101,251,923)

General revenues:	
Taxes:	
Property taxes, general purposes	86,071,057
Property taxes, debt service	5,237,864
Corporate property replacement taxes	2,255,781
General state aid	4,743,449
Interest	219,457
Miscellaneous	1,413,767
Total general revenues	99,941,375
Change in net position	(1,310,548)
Net position:	
July 1, 2016	42,540,585
June 30, 2017	$ 41,230,037

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, 2017

	Major Governmental Funds				
	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	$ 20,993,670	$ 3,589,072	$ 1,653,668	$ 1,915,648	$ 28,152,058
Due from other governments	65,191	-	-	-	65,191
	$ 21,058,861	$ 3,589,072	$ 1,653,668	$ 1,915,648	$ 28,217,249
Liabilities and Fund Balances					
Liabilities					
Payroll deductions payable	$ 76,843	$ -	$ -	$ -	$ 76,843
Fund balances					
Restricted for					
Operations and maintenance	637,481	-	-	-	637,481
Tort immunity	2,005,455	-	-	-	2,005,455
Special education	251,003	-	-	-	251,003
Capital projects	20,654	-	1,653,668	-	1,674,322
Debt service	-	3,589,072	-	-	3,589,072
Retirement benefits	-	-	-	1,191,000	1,191,000
Transportation	-	-	-	724,648	724,648
Unassigned	18,067,425	-	-	-	18,067,425
Total fund balances	20,982,018	3,589,072	1,653,668	1,915,648	28,140,406
Total liabilities and fund balances	$ 21,058,861	$ 3,589,072	$ 1,653,668	$ 1,915,648	$ 28,217,249

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, 2017

Total fund balances - governmental funds		$ 28,140,406
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	$ 150,325,551	
Accumulated depreciation	(56,841,428)	93,484,123
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	(79,967,305)	
Premiums and discounts	(332,408)	
Compensated absences	(286,994)	(80,586,707)
Deferred losses on refundings of debt are not considered to represent a financial resource and, therefore, are not required in the funds		192,215
Net position of governmental activities		$ 41,230,037

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, 2017

	Major Governmental Funds				
	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Local sources	$ 86,197,694	$ 5,262,577	$ 1,891	$ 6,821,258	$ 98,283,420
State sources	9,736,943	-	175,562	890,184	10,802,689
Federal sources	9,621,649	-	-	289,236	9,910,885
Total revenues	105,556,286	5,262,577	177,453	8,000,678	118,996,994
Expenditures:					
Current:					
Instruction	62,108,191	-	-	1,187,873	63,296,064
Support services	34,921,776	-	2,423,081	5,768,627	43,113,484
Community services	5,042,246	-	-	516,125	5,558,371
Payments to other governments	2,615,976	-	-	70,729	2,686,705
Capital outlay	530,432	-	630,956	-	1,161,388
Debt service:					
Principal	-	2,641,998	-	-	2,641,998
Interest and charges	-	2,878,641	-	-	2,878,641
Total expenditures	105,218,621	5,520,639	3,054,037	7,543,354	121,336,651
Excess (deficiency) of revenues over (under) expenditures	337,665	(258,062)	(2,876,584)	457,324	(2,339,657)
Other financing sources (uses):					
Transfers in (out)	-	(24,711)	-	24,711	-
Total other financing sources (uses)	-	(24,711)	-	24,711	-
Net change in fund balances	337,665	(282,773)	(2,876,584)	482,035	(2,339,657)
Fund balances:					
June 30, 2016	20,644,353	3,871,845	4,530,252	1,433,613	30,480,063
June 30, 2017	$ 20,982,018	$ 3,589,072	$ 1,653,668	$ 1,915,648	$ 28,140,406

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, 2017

Net change in fund balances—total governmental funds		$ (2,339,657)
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 capital outlays exceeded depreciation expense in the current period.		
Capital outlays	$ 1,312,582	
Depreciation expense	(2,722,344)	(1,409,762)
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.		2,641,998
Bond premiums, discounts, and loss on refunding bonds are recorded as an other financing source in the fund financial statements, but they are recorded as adjustments to the liability in the statement of net position and deferred outflows of resources and are amortized over the life of the bonds. These are the amounts in the current period.		
Amortization of premium on bonds		39,792
Amortizaton of discount on bonds		(14,054)
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	55,986	
Accreted interest	(272,455)	(216,469)
Change in net position of governmental activities		$ (1,310,548)

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, 2017

	Student Activity Fund	Employee's Flex Spending Account	Total
Assets, cash	$ 691,914	$ 108,800	$ 800,714
Liabilities			
Due to activity fund organizations	$ 691,914	$ -	$ 691,914
Due to employee's flex spending account	-	108,800	108,800
Total Liabilities	$ 691,914	$ 108,800	$ 800,714

See 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.

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.

Capital Projects Fund – Accounts for the acquisition, construction, renovation and additions of major capital facilities.

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.

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.

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' Retriement 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 $286,994 at June 30, 2017.

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.

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, 2017, 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, 2017, 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, 2017, the District had working cash stabilization fund balances of $12,316,984 that have been classified as unassigned fund balances in the General Fund.

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 2016 tax levy was passed by the Board of Education on December 19, 2016, 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 2017, 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 2017 include portions of the 2015 and 2016 levies billed to taxpayers during fiscal year 2017. 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 2016 extension, estimated 2016 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:

		Tax Rates		
Fund	2016 Extension	2016 Levy - Tax Rate	Maximum Allowed Per Referendum	Statutory Maximum
General Fund:				
Educational Account	$ 83,207,567	2.8106	3.5000	3.5000
Operations and Maintenance Account	9,215,297	0.3113	0.3750	0.5500
Special Education Account	3,000,000	0.1013	0.4000	0.4000
Fire Prevention and Safety Account	87,500	0.0030	0.0500	0.1000
Transportation Fund	2,867,000	0.0968	0.2000	0.2000

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, 2017, the District had deposits with federally insured financial institutions of $17,442,532 with bank balances totaling $22,052,406.

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, 2017, 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, 2017, the District had the following investments:

Investment Type	Cost	Investment Maturities (in Years) Less Than 1
Illinois School District Liquid Asset Fund (ISDLAF)	$ 7,142	$ 7,142
Illinois Funds	3,098	3,098
Participating and Nonparticipating Certificates of Deposit	11,500,000	11,500,000
	$ 11,510,240	$ 11,510,240

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 $3,098 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.

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)	$ 28,152,058
Statement of Fiduciary Net Position (FFS)	800,714
	$ 28,952,772

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2017, are as follows:

	Balance July 1, 2016	Additions	Retirements	Balance June 30, 2017
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 2,966,736	$ -	$ -	$ 2,966,736
Capital assets, being depreciated:				
Buildings and improvements	135,670,879	498,675	73,070	136,096,484
Equipment	12,076,217	813,907	1,627,793	11,262,331
Total capital assets, being depreciated	147,747,096	1,312,582	1,700,863	147,358,815
Less accumulated depreciation:				
Buildings and improvements	46,557,847	2,195,227	73,070	48,680,004
Equipment	9,262,100	527,117	1,627,793	8,161,424
Total accumulated depreciation	55,819,947	2,722,344	1,700,863	56,841,428
Total capital assets, being depreciated, net	91,927,149	(1,409,762)	-	90,517,387
Governmental activities Capital assets, net	$ 94,893,885	$ (1,409,762)	$ -	$ 93,484,123

Note 4. Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

Regular programs	$ 1,154,922
Special programs	372,697
Other instructional programs	77,562
Pupils	214,856
Instructional staff	113,886
General administration	74,358
School administration	141,801
Business	178,893
Operations and maintenance	165,124
Transportation	94,383
Central	112,546
Other support services	21,316
	$ 2,722,344

Note 5. Long-Term Obligations

General long-term obligations as of June 30, 2017, and a summary of activity for the year then ended as well as obligations due within one year are as follows:

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017	Due Within One Year
General Obligations Bonds:					
Series 2009	$ 4,232,039	$ -	$ 1,866,998	$ 2,365,041	$ 1,813,729
Series 2009B	8,025,000	-	605,000	7,420,000	550,000
Series 2010A	2,865,000	-	170,000	2,695,000	300,000
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	2,168,642	272,455	-	2,441,097	-
Premium on bonds	643,393	-	39,792	603,601	-
Discount on bonds	(285,247)	-	(14,054)	(271,193)	-
Compensated absences	342,980	-	55,986	286,994	100,000
	$ 83,037,974	$ 272,455	$ 2,723,722	$ 80,586,707	$ 2,763,729

Note 5. Long-Term Obligations (Continued)

Compensated absences at year-end of $286,994 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, 2017, the bonds have accumulated $680,484 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.

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, 2017, the bonds have accumulated $1,073,434 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, 2017, the bonds have accumulated $506,427 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, 2017, the bonds have accumulated $180,752 of accreted interest.

As of June 30, 2017, the future annual debt service requirements on the outstanding bonds are as follows:

Year Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2018	$ 2,663,729	$ 2,954,686	$ 5,618,415
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 - 2027	22,672,604	7,008,474	29,681,078
2028 - 2032	25,333,361	6,736,649	32,070,010
2033 - 2036	12,205,202	15,308,873	27,514,075
	$ 77,526,208	$ 40,409,115	$ 117,935,323

The District's legal debt limitation of $204,270,983 based on 6.90 percent of the 2016 equalized assessed valuation of $2,960,449,026, less outstanding debt of $77,526,208, results in a legal debt margin of $126,744,775 as of June 30, 2017.

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.

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, 2017, was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2017, State of Illinois contributions in the amount of $50,079,152 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the employer.

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

Contributions (Continued)

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, 2017, were $371,662.

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 a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2017, the employer pension contribution was 38.54 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2017, salaries totaling $1,362,495 were paid from federal and special trust funds that required employer contributions of $525,106.

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 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2017 the employer paid $581,652 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, 2017, the employer paid $27,195 to TRS for employer contributions due on salary increases in excess of 6 percent and $35,150 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, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, and rolled forward to 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, 2016, 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.

Information for the District's proportionate share of the net pension liability, deferred outflow of resources, deferred inflow of resources can be obtained at https://www.trsil.org/employers/employer-bulletins.

Note 6. Retirement Fund Commitments (Continued)

Teachers' Health Insurance Security Fund

Plan Description

The District (employer) participates in the Teachers' Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the TRS. Annuitants not enrolled in Medicare may participate in the State administered participating provider option plan or choose from several managed care options. Beginning February 1, 2014, annuitants who were enrolled in Medicare Part A and B may be eligible in Medicare Advantage Plans.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

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.

On behalf contributions to THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 1.12 percent of pay during the year ended June 30, 2017. State of Illinois contributions were $717,691 during the year.

Employer contributions to THIS

The District (employer) also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.84 percent for the year ended June 30, 2017. For the year ended June 30, 2017, the District paid $538,268 to the THIS Fund.

Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The 2017 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

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.

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement (Continued)

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, 2016, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	304
Inactive Plan Members entitled to but not yet receiving benefits	588
Active Plan Members	468
	1,360

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 9.57 and 9.67 percent, respectively. For fiscal year 2017, the District contributed $1,628,115 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefit rate is set by statute.

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

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

The District's net pension liability was measured as of December 31, 2016. 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.

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, 2017.

Note 8. Commitments

As of June 30, 2017, the District is committed under construction contracts and purchase contracts of approximately $80,000.

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, 2017, $925,000 of bonds outstanding are considered defeased.

Note 10. Post Retirement Health Care 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, 2017, 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.

Budget Over Expenditures

The following funds over expended their budget at June 30, 2017:

Fund	Amount
Debt Service	2,924

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, 2017, the District paid $1,505,240 to the Joint Agreement. As of June 30, 2017, the District had a receivable due from the Joint Agreement in the amount of $65,191. 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, 2017, were as follows:

Fund	Transfers In	Transfers Out
Nonmajor Governmental Funds	$ 24,711	$ -
Debt Service	-	24,711
	$ 24,711	$ 24,711

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. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (Employer),* will be effective for the District beginning with its year ended June 30, 2018. This statement outlines reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73,* will be effective for the Joint Agreement beginning with its year ended June 30, 2018, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. This statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

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.

GASB Statement No. 85, *Omnibus 2017*, will be effective for the District beginning with its year ended June 30, 2018. The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This statement addressed a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits).

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
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,	2016	2015
A. Total pension liability		
1. Service cost	$ 1,828,991	$ 1,815,538
2. Interest on the Total Pension Liability	5,351,607	5,164,233
3. Changes of benefit terms	-	-
4. Difference between expected and actual experience of the Total Pension Liability	997,989	(706,344)
5. Changes of assumptions	(91,127)	86,582
6. Benefit payments, including refunds of employee contributions	(3,805,069)	(3,741,236)
7. Net change in total pension liability	4,282,391	2,618,773
8. Total pension liability - beginning	72,438,067	69,819,294
9. Total pension liability - ending	$76,720,458	$ 72,438,067
B. Plan fiduciary net position		
1. Contributions - employer	$ 1,627,768	$ 1,597,478
2. Contributions - employee	814,822	774,762
3. Net investment income	4,519,920	339,306
4. Benefit payments, including refunds of employee contributions	(3,805,069)	(3,741,236)
5. Other (net transfer)	941,094	(1,402,659)
6. Net change in plan fiduciary net position	4,098,535	(2,432,349)
7. Plan fiduciary net position - beginning	66,113,269	68,545,618
8. Plan fiduciary net position - ending	$70,211,804	$ 66,113,269
C. Net pension liability	$ 6,508,654	$ 6,324,798
D. Plan fiduciary net position as a percentage of total pension liability	91.52%	91.27%
E. Covered valuation payroll	$17,012,691	$ 16,519,940
F. Net pension liability as a percentage of covered valuation payroll	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

	2017	2016
Contractually-required contribution	$ 896,797	$ 822,397
Contributions in relation to the contractually-required contribution	962,813	775,827
Contribution deficiency (excess)	$ (66,016)	$ 46,570
Employer's covered payroll	$ 64,079,569	$ 63,528,725
Contributions as a percentage of covered-employee payroll	1.50%	1.22%

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

	2016	2015
Employer's proportion of the net pension liability	1.9459%	0.0219%
Employer's proportionate share of the net pension liability	$ 15,360,105	$ 14,339,002
State's proportionate share of the net pension liability associated the employer	509,939,352	396,388,510
Total	$ 525,299,457	$ 410,727,512
Employer's covered-employee payroll	$ 63,528,725	$ 61,015,492
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	24.2%	23.5%
Plan fiduciary net position as a percentage of the total pension liability	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/2016Rept.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.

Supplementary Information

Community Consolidated School District No. 65

Combining Balance Sheet - Modified Cash Basis
General Fund, by Accounts
June 30, 2017

	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	$ 4,450,520	$ 2,005,455	$ 1,949,054	$ 251,003	$ 20,654	$ 12,316,984	$ 20,993,670
Due from other governments	65,191	-	-	-	-	-	65,191
	$ 4,515,711	$ 2,005,455	$ 1,949,054	$ 251,003	$ 20,654	$ 12,316,984	$ 21,058,861
Liabilities and Fund Balances							
Liabilities							
Payroll deductions payable	$ 82,970	$ -	$ (6,127)	$ -	$ -	$ -	$ 76,843
Total liabilities	82,970	-	(6,127)	-	-	-	76,843
Fund Balance							
Restricted for							
Operations and maintenance	-	-	637,481	-	-	-	637,481
Tort immunity	-	2,005,455	-	-	-	-	2,005,455
Special education	-	-	-	251,003	-	-	251,003
Capital projects	-	-	-	-	20,654	-	20,654
Unassigned	4,432,741	-	1,317,700	-	-	12,316,984	18,067,425
Total fund balance	4,432,741	2,005,455	1,955,181	251,003	20,654	12,316,984	20,982,018
Total liabilities and fund balance	$ 4,515,711	$ 2,005,455	$ 1,949,054	$ 251,003	$ 20,654	$ 12,316,984	$ 21,058,861

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, 2017

	Educational Account	Tort Immunity Account	Operations and Maintenance Account	Special Education Account	Fire Prevention and Safety Account	Working Cash Account	Total
Revenues:							
Local sources	$ 76,577,588	$ 778,514	$ 7,198,477	$ 1,507,045	$ 86,979	$ 49,091	$ 86,197,694
State sources	9,732,566	-	4,377	-	-	-	9,736,943
Federal sources	9,621,649	-	-	-	-	-	9,621,649
Total revenues	95,931,803	778,514	7,202,854	1,507,045	86,979	49,091	105,556,286
Expenditures:							
Instruction	62,155,814	-	-	-	-	-	62,155,814
Support services	28,617,515	248,591	6,441,995	-	69,900	-	35,378,001
Community services	5,048,403	-	20,427	-	-	-	5,068,830
Payments to other governments	1,026,161	-	-	1,589,815	-	-	2,615,976
Total expenditures	96,847,893	248,591	6,462,422	1,589,815	69,900	-	105,218,621
Change in fund balance	(916,090)	529,923	740,432	(82,770)	17,079	49,091	337,665
Fund balance:							
June 30, 2016	5,348,831	1,475,532	1,214,749	333,773	3,575	12,267,893	20,644,353
June 30, 2017	$ 4,432,741	$ 2,005,455	$ 1,955,181	$ 251,003	$ 20,654	$ 12,316,984	$ 20,982,018

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources	$ 85,640,477	$ 86,197,694	$ 557,217
State sources	11,420,272	9,736,943	(1,683,329)
Federal sources	8,817,023	9,621,649	804,626
Total revenues	105,877,772	105,556,286	(321,486)
Expenditures:			
Instruction	63,868,922	62,155,814	1,713,108
Support services	35,500,858	35,398,428	102,430
Community services	4,974,859	5,048,403	(73,544)
Payments to other governments	2,025,166	2,615,976	(590,810)
Total expenditures	106,369,805	105,218,621	1,151,184
Change in fund balance	$ (492,032)	337,665	$ 829,697
Fund balance:			
July 1, 2016		20,644,353	
June 30, 2017		$ 20,982,018	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 70,376,230	$ 70,760,154	$ 383,924
Corporate property replacement taxes	975,103	1,417,430	442,327
Charges for services			
Tuition	143,777	162,459	18,682
Food service	571,861	571,232	(629)
Pupil activities	2,217,478	2,179,438	(38,040)
Other	1,753,720	1,413,767	(339,953)
Interest	47,725	73,108	25,383
State sources			
Unrestricted state aid	4,717,021	4,743,449	26,428
Restricted state aid	6,697,784	4,989,117	(1,708,667)
Federal sources			
Restricted federal aid	8,817,023	9,621,649	804,626
Total revenues	96,317,722	95,931,803	(385,919)
Expenditures:			
Salaries	78,665,968	76,205,555	2,460,413
Benefits	9,794,952	10,303,551	(508,599)
Purchased services	4,488,461	4,317,063	171,398
Supplies/materials	3,160,262	3,117,668	42,594
Capital outlay	48,000	435,078	(387,078)
Other objects	1,493,135	2,355,415	(862,280)
Termination benefits	65,054	113,563	(48,509)
Total expenditures	97,715,832	96,847,893	867,939
Change in fund balance	$ (1,398,110)	(916,090)	$ 482,020
Fund balance:			
July 1, 2016		5,348,831	
June 30, 2017		$ 4,432,741	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 70,376,230	$ 70,760,154	$ 383,924
Corporate property replacement taxes	975,103	1,417,430	442,327
Charges for services			
Tuition	143,777	162,459	18,682
Food service	571,861	571,232	(629)
Pupil activities	2,217,478	2,179,438	(38,040)
Other	1,753,720	1,413,767	(339,953)
Interest	47,725	73,108	25,383
State sources			
Unrestricted state aid	4,717,021	4,743,449	26,428
Restricted state aid	6,697,784	4,989,117	(1,708,667)
Federal sources			
Restricted federal aid	8,817,023	9,621,649	804,626
Total revenues	96,317,722	95,931,803	(385,919)
Expenditures:			
Instruction:			
Regular programs			
Salaries	41,534,571	38,459,534	3,075,037
Benefits	4,557,265	4,575,822	(18,557)
Purchased services	193,688	229,101	(35,413)
Supplies/materials	975,696	1,114,652	(138,956)
Capital outlay	27,500	47,623	(20,123)
Other objects	15,350	3,646	11,704
	47,304,070	44,430,378	2,873,692
Pre-K programs			
Salaries	483,859	561,510	(77,651)
Benefits	62,628	74,350	(11,722)
Purchased services	3,200	13,732	(10,532)
Supplies/materials	27,000	21,250	5,750
	576,687	670,842	(94,155)
Special Ed programs			
Salaries	8,550,422	8,995,878	(445,456)
Benefits	1,177,935	1,193,588	(15,653)
Purchased services	529,381	632,495	(103,114)
Supplies/materials	100,500	100,165	335
Capital outlay	-	-	-
Other objects	921,966	1,207,904	(285,938)
	11,280,204	12,130,030	(849,826)

(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, 2017

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Instruction (Continued):			
Special Ed programs pre-k			
Salaries	$ 825,616	$ 802,840	$ 22,776
Benefits	144,609	106,915	37,694
Purchased services	-	1,743	(1,743)
Supplies/materials	7,250	3,874	3,376
	977,475	915,372	62,103
Educationally deprived/remedial programs			
Salaries	677,224	668,353	8,871
Benefits	51,971	364,099	(312,128)
Supplies/materials	70,175	20,426	49,749
	799,370	1,052,878	(253,508)
Interscholastic programs			
Salaries	112,000	115,523	(3,523)
Purchased services	20,350	16,480	3,870
Supplies/materials	5,000	3,130	1,870
	137,350	135,133	2,217
Summer school programs			
Salaries	318,698	338,415	(19,717)
Purchased services	108,381	113,000	(4,619)
Supplies/materials	17,128	11,473	5,655
	444,207	462,888	(18,681)
Gifted programs			
Salaries	104,816	106,172	(1,356)
Benefits	11,053	11,917	(864)
Purchased services	23,000	15,640	7,360
Other objects	12,540	-	12,540
	151,409	133,729	17,680
Bilingual programs			
Salaries	1,882,008	1,949,023	(67,015)
Benefits	208,142	205,127	3,015
Purchased services	4,000	-	4,000
Supplies/materials	104,000	70,414	33,586
	2,198,150	2,224,564	(26,414)
Total instruction	63,868,922	62,155,814	1,713,108

(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, 2017

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services:			
Social work services			
Salaries	$ 2,081,496	$ 2,179,907	$ (98,411)
Benefits	287,950	243,254	44,696
Purchased services	-	10,149	(10,149)
Supplies/materials	200	6,020	(5,820)
	2,369,646	2,439,330	(69,684)
Health services			
Salaries	738,915	903,646	(164,731)
Benefits	154,361	192,361	(38,000)
Purchased services	8,250	7,283	967
Supplies/materials	10,000	16,624	(6,624)
Capital outlay	-	-	-
	911,526	1,119,914	(208,388)
Psychological services			
Salaries	1,165,117	1,161,148	3,969
Benefits	72,737	98,799	(26,062)
Purchased services	-	15,600	(15,600)
Supplies/materials	-	10,197	(10,197)
	1,237,854	1,285,744	(47,890)
Speech pathology and audiology services			
Salaries	1,591,672	1,582,526	9,146
Benefits	166,264	144,770	21,494
Purchased services	-	7,231	(7,231)
Supplies/materials	1,600	7,806	(6,206)
	1,759,536	1,742,333	17,203
Other support services - pupil			
Salaries	1,430,544	1,407,820	22,724
Benefits	85,203	78,520	6,683
Purchased services	99,650	8,970	90,680
Supplies/materials	140,000	-	140,000
	1,755,397	1,495,310	260,087
Improvement of instruction services			
Salaries	2,286,586	2,034,722	251,864
Benefits	223,348	277,298	(53,950)
Purchased services	346,380	360,617	(14,237)
Supplies/materials	97,692	137,980	(40,288)
Capital outlay	1,000	-	1,000
Other objects	74,570	63,013	11,557
	3,029,576	2,873,630	155,946

(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, 2017

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Educational media services			
Salaries	$ 1,168,569	$ 1,202,023	$ (33,454)
Benefits	128,474	128,455	19
Purchased services	6,000	5,649	351
Supplies/materials	32,315	30,422	1,893
	1,335,358	1,366,549	(31,191)
Assessment and testing			
Salaries	84,971	90,033	(5,062)
Benefits	7,729	7,630	99
Purchased services	40,000	10,770	29,230
Supplies/materials	126,040	89,420	36,620
	258,740	197,853	60,887
General administration services			
Salaries	60,971	64,905	(3,934)
Benefits	21,509	21,238	271
Purchased services	76,386	113,136	(36,750)
Supplies/materials	15,000	13,095	1,905
Other objects	47,000	51,801	(4,801)
	220,866	264,175	(43,309)
Office of the superintendent services			
Salaries	355,788	357,189	(1,401)
Benefits	72,564	71,281	1,283
Purchased services	4,000	3,817	183
Supplies/materials	4,257	815	3,442
Capital outlay	1,000	-	1,000
	437,609	433,102	4,507
Special area administrative services			
Salaries	1,521,348	1,546,708	(25,360)
Benefits	203,947	290,810	(86,863)
Purchased services	276,950	330,375	(53,425)
Supplies/materials	7,500	6,320	1,180
	2,009,745	2,174,213	(164,468)

(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, 2017

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Office of the principal services			
Salaries	$ 4,454,046	$ 4,507,225	$ (53,179)
Benefits	518,435	552,493	(34,058)
Purchased services	81,000	48,441	32,559
Supplies/materials	-	10,359	(10,359)
	5,053,481	5,118,518	(65,037)
Direction of business support services			
Salaries	398,704	419,687	(20,983)
Benefits	60,521	50,828	9,693
Purchased services	21,000	18,619	2,381
Supplies/materials	2,000	1,766	234
	482,225	490,900	(8,675)
Fiscal services			
Salaries	421,084	423,530	(2,446)
Benefits	67,406	76,264	(8,858)
Purchased services	12,034	8,245	3,789
Supplies/materials	2,000	1,891	109
Capital outlay	2,000	549	1,451
	504,524	510,479	(5,955)
Food services			
Salaries	819,880	798,362	21,518
Benefits	105,408	97,397	8,011
Purchased services	435,671	72,307	363,364
Supplies/materials	1,110,679	1,146,833	(36,154)
Capital outlay	1,000	11,248	(10,248)
	2,472,638	2,126,147	346,491

(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, 2017

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Research and evaluation services			
Salaries	$ 641,145	$ 603,390	$ 37,755
Benefits	82,694	85,923	(3,229)
Purchased services	49,500	58,430	(8,930)
Supplies/materials	2,200	2,461	(261)
	775,539	750,204	25,335
Information services			
Salaries	99,242	99,876	(634)
Benefits	5,308	9,445	(4,137)
Purchased services	47,500	34,988	12,512
Supplies/materials	2,300	1,845	455
	154,350	146,154	8,196
Staff services			
Salaries	564,966	565,758	(792)
Benefits	165,501	150,755	14,746
Purchased services	142,630	115,395	27,235
Supplies/materials	9,800	12,660	(2,860)
Capital outlay	500	-	500
	883,397	844,568	38,829
Data processing services			
Salaries	845,385	874,496	(29,111)
Benefits	107,408	154,823	(47,415)
Purchased services	715,500	832,605	(117,105)
Supplies/materials	234,000	172,323	61,677
Capital outlay	15,000	349,074	(334,074)
	1,917,293	2,383,321	(466,028)
Other support services			
Salaries	26,000	15,602	10,398
Benefits	526,588	505,306	21,282
Purchased services	263,000	220,200	42,800
Supplies/materials	400	400	-
Termination benefits	65,054	113,563	(48,509)
	881,042	855,071	25,971
Total support services	28,450,342	28,617,515	(167,173)

(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, 2017

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Community services:			
Salaries	$ 3,420,325	$ 3,369,754	$ 50,571
Benefits	517,994	534,083	(16,089)
Purchased services	981,010	1,012,045	(31,035)
Supplies/materials	55,530	103,047	(47,517)
Other objects	-	2,890	(2,890)
Capital outlay	-	26,584	(26,584)
Total community services	4,974,859	5,048,403	(73,544)
Payments to other governments:			
Other objects	421,709	1,026,161	(604,452)
Total payments to other governments	421,709	1,026,161	(604,452)
Total expenditures	97,715,832	96,847,893	867,939
Change in fund balance	$ (1,398,110)	(916,090)	$ 482,020
Fund balance:			
July 1, 2016		5,348,831	
June 30, 2017		$ 4,432,741	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 498,109	$ 504,459	$ 6,350
Corporate property replacement taxes	266,457	266,457	-
Interest	4,960	7,598	2,638
Total revenues	769,526	778,514	8,988
Expenditures			
Support services:			
General administration			
Purchased services	335,500	248,591	86,909
Total expenditures	335,500	248,591	86,909
Change in fund balance	$ 434,026	529,923	$ 95,897
Fund balance:			
July 1, 2016		1,475,532	
June 30, 2017		$ 2,005,455	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 6,595,590	$ 6,630,923	$ 35,333
Corporate property replacement taxes	449,963	449,962	(1)
Charges for services	104,288	102,952	(1,336)
Interest	9,557	14,640	5,083
State sources			
Restricted state aid	5,467	4,377	(1,090)
Federal sources			
Restricted federal aid	-	-	-
Total revenues	7,164,865	7,202,854	37,989
Expenditures:			
Support services:			
Business, operation and maintenance of plant services			
Salaries	3,387,127	3,387,725	(598)
Benefits	438,845	350,235	88,610
Purchased services	1,192,390	1,247,939	(55,549)
Supplies/materials	1,440,447	1,335,386	105,061
Capital outlay	8,000	25,454	(17,454)
Other objects	162,207	95,256	66,951
Community Services:			
Capital outlay	-	20,427	(20,427)
Total expenditures	6,629,016	6,462,422	166,594
Change in fund balance	$ 535,849	740,432	$ 204,583
Fund balance:			
July 1, 2016		1,214,749	
June 30, 2017		$ 1,955,181	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 1,504,411	$ 1,504,193	$ (218)
Interest	1,862	2,852	990
Total revenues	1,506,273	1,507,045	772
Expenditures:			
Payments to other governments:			
Other objects	1,603,457	1,589,815	13,642
Change in fund balance	$ (97,184)	(82,770)	$ 14,414
Fund balance:			
July 1, 2016		333,773	
June 30, 2017		$ 251,003	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 86,217	$ 85,259	$ (958)
Interest	1,123	1,720	597
Total revenues	87,340	86,979	(361)
Expenditures:			
Support services:			
Business, facility acquisition and construction services			
Capital outlay	86,000	69,900	16,100
Total expenditures	86,000	69,900	16,100
Change in fund balance	$ 1,340	17,079	$ (94,734)
Fund balance:			
July 1, 2016		3,575	
June 30, 2017		$ 20,654	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Interest	$ 32,047	$ 49,091	$ 17,044
Change in fund balance	$ 32,047	49,091	$ 17,044
Fund balance:			
July 1, 2016		12,267,893	
June 30, 2017		$ 12,316,984	

Community Consolidated School District No. 65

Combining Balance Sheet - Modified Cash Basis - by Fund Type
Nonmajor Governmental Funds
June 30, 2017

	Special Revenue Funds		
	Municipal Retirement/ Social Security Fund	Transportation Fund	Total Nonmajor Governmental Funds
Assets			
Cash and investments	$ 1,191,000	$ 724,648	$ 1,915,648
Fund Balances			
Restricted for			
Retirement benefits	$ 1,191,000	$ -	$ 1,191,000
Transportation	-	724,648	724,648
	1,191,000	724,648	1,915,648
Total fund balances	$ 1,191,000	$ 724,648	$ 1,915,648

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, 2017

	Special Revenue Funds		
	Municipal Retirement/ Social Security Fund	Transportation Fund	Total Nonmajor Governmental Funds
Revenues:			
Local sources	$ 3,442,219	$ 3,379,039	$ 6,821,258
State sources	-	890,184	890,184
Federal sources	289,236	-	289,236
Total revenues	3,731,455	4,269,223	8,000,678
Expenditures:			
Instruction	1,187,873	-	1,187,873
Support services	2,034,817	3,733,810	5,768,627
Community services	516,125	-	516,125
Payments to other governments	70,729	-	70,729
Total expenditures	3,809,544	3,733,810	7,543,354
Excess (deficiency) of revenues over (under) expenditures	(78,089)	535,413	457,324
Other financing sources			
Transfers in	24,711	-	24,711
Change in fund balances	(53,378)	535,413	482,035
Fund balances:			
July 1, 2016	1,244,378	189,235	1,433,613
June 30, 2017	$ 1,191,000	$ 724,648	$ 1,915,648

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 3,280,910	$ 3,298,114	$ 17,204
Corporate property replacement taxes	121,932	121,932	-
Interest	14,474	22,173	7,699
Federal sources			
Restricted federal aid	286,674	289,236	2,562
Total revenues	3,703,991	3,731,455	27,465
Expenditures:			
Instruction, employee benefits:			
Regular programs	680,016	587,773	92,243
Special programs	650,862	502,481	148,381
Other instructional programs	103,133	97,619	5,514
Support services, employee benefits:			
Pupils	413,949	416,546	(2,597)
Instructional staff	75,439	67,334	8,105
General administration	65,139	133,237	(68,098)
School administration	186,116	179,464	6,652
Business	954,562	895,437	59,125
Central	244,541	328,083	(83,542)
Other support services	13,434	14,716	(1,282)
Community services, employee benefits	499,342	516,125	(16,783)
Payments to other governments	-	70,729	(70,729)
Total expenditures	3,886,533	3,809,544	76,989
Excess (deficiency) of revenues over (under) expenditures	(182,542)	(78,089)	104,453
Other financing sources			
Transfers in	16,132	24,711	8,579
Change in fund balance	$ (166,410)	(53,378)	$ 113,032
Fund balance:			
July 1, 2016		1,244,378	
June 30, 2017		$ 1,191,000	

Community Consolidated School District No. 65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Modified Cash Basis
Transportation Fund
Year Ended June 30, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 3,273,715	$ 3,287,955	$ 14,240
Charges for services	52,559	69,413	16,854
Interest	14,146	21,670	7,524
State sources			
Restricted state aid	1,443,403	890,184	(553,219)
Total revenues	4,783,823	4,269,222	(514,601)
Expenditures:			
Support services:			
Transportation			
Salaries	404,950	391,284	13,666
Benefits	19,988	15,746	4,242
Purchased services	3,542,204	3,257,587	284,617
Supplies/materials	1,000	401	599
Other objects	82,734	68,791	13,943
Total expenditures	4,050,876	3,733,809	317,067
Change in fund balance	$ 732,947	535,413	$ (197,534)
Fund balance:			
July 1, 2016		189,235	
June 30, 2017		$ 724,648	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	$ 4,515,541	$ 5,237,864	$ 722,323
Interest	16,132	24,713	8,581
Total revenues	4,531,673	5,262,577	730,904
Expenditures:			
Debt service:			
Principal	2,641,998	2,641,998	-
Interest and charges	2,875,717	2,878,641	(2,924)
Total expenditures	5,517,715	5,520,639	(2,924)
Excess (deficiency) of revenues over (under) expenditures	(986,042)	(258,062)	727,980
Other financing uses:			
Transfers out	(16,132)	(24,711)	(8,579)
Change in fund balance	$ (1,002,174)	(282,773)	$ 719,401
Fund balance:			
July 1, 2016		3,871,845	
June 30, 2017		$ 3,589,072	

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, 2017

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Interest	$ 3,692	$ 1,891	$ (1,801)
State sources			
Infrastructure grant	157,382	175,562	18,180
Total revenues	161,074	177,453	16,379
Expenditures:			
Support services:			
Business, facility acquisition and construction services			
Salaries	165,900	175,658	(9,758)
Employee Benefits	6,995	6,990	5
Purchased services	2,165,800	2,101,719	64,081
Supplies/materials	202,100	138,714	63,386
Capital outlay	668,000	630,956	37,044
Other objects	-	-	-
Total support services	3,208,795	3,054,037	154,758
Total expenditures	3,208,795	3,054,037	154,758
Deficiency of revenues under expenditures	(3,047,721)	(2,876,584)	(171,137)
Change in fund balance	$ (3,047,721)	(2,876,584)	$ (171,137)
Fund balance:			
July 1, 2016		4,530,252	
June 30, 2017		$ 1,653,668	

Community Consolidated School District No. 65

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections

	Tax Year 2016	Tax Year 2015	Tax Year 2014
Assessed valuations	$ 2,960,449,026	$ 2,435,187,621	$ 2,488,951,100
Tax rates:			
General Fund:			
Educational Account	2.8106	2.9759	2.9317
Tort Immunity Account	0.0375	0.0411	0.0432
Special Education Account	0.1013	0.0004	0.0003
Operations and Maintenance Account	0.3113	0.2875	0.2812
Fire Prevention and Safety Account	0.0030	0.0052	0.0040
Transportation Fund	0.0968	0.1232	0.0494
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	0.0240	0.0390	0.1386
Social Security	0.0915	0.0986	0.0003
Debt Service Fund	0.1998	0.2382	0.2337
Total	3.6758	3.8091	3.6705
Extended tax rate	3.676	3.810	3.671
Tax extensions:			
General fund:			
Educational Account	$ 83,207,567	$ 72,469,032	$ 72,969,387
Tort Immunity Account	1,111,612	1,000,000	1,075,000
Special Education Account	3,000,000	9,258	8,568
Operations and Maintenance Account	9,215,297	7,000,000	7,000,000
Fire Prevention and Safety Account	87,500	126,000	100,000
Transportation Fund	2,867,000	3,000,000	1,230,000
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	710,000	950,000	3,450,000
Social Security	2,708,201	2,400,000	8,568
Debt Service Fund	5,914,876	5,800,782	5,817,444
Totals	$ 108,822,053	$ 92,755,072	$ 91,658,967
Tax collections:			
Through June 30, 2016	$ -	$ 49,347,431	$ 90,474,899
Fiscal year 2017 collections	49,072,017	42,667,190	184,767
Total	$ 49,072,017	$ 92,014,621	$ 90,659,666
	45.09%	99.20%	98.91%

Community Consolidated School District No. 65

Schedule of Debt Service Requirements
June 30, 2017

	Year Ending June 30,	Principal	Interest	Total
Total general obligation bonds	2018	$ 2,663,729	$ 2,954,686	$ 5,618,415
	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
		77,526,208	40,409,115	117,935,323
Accumulated Accreted Interest		2,441,097	(2,441,097)	-
		$ 79,967,305	$ 37,968,018	$ 117,935,323

General Obligation Bonds				
Series 2009	2018	$ 1,813,729	$ 641,271	$ 2,455,000
Dated February 14, 2009	2019	551,312	228,688	780,000
		2,365,041	869,959	3,235,000
Accumulated Accreted Interest		680,484	(680,484)	-
		$ 3,045,525	$ 189,475	$ 3,235,000

Community Consolidated School District No. 65

Schedule of Debt Service Requirements (Continued)
June 30, 2017

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2009B	2018	$ 550,000	$ 307,340	$ 857,340
Dated December 14, 2009	2019	1,670,000	261,270	1,931,270
	2020	2,600,000	170,300	2,770,300
	2021	2,600,000	57,200	2,657,200
		$ 7,420,000	$ 796,110	$ 8,216,110
General Obligation Bonds				
Series 2010A	2018	$ 300,000	$ 75,600	$ 375,600
Dated September 27, 2010	2019	995,000	56,925	1,051,925
	2020	1,400,000	21,000	1,421,000
		$ 2,695,000	$ 153,525	$ 2,848,525
General Obligation Bonds				
Series 2010B	2018	$ -	$ 557,800	$ 557,800
Dated November 4, 2010	2019	-	557,800	557,800
	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
		$ 11,800,000	$ 5,401,400	$ 17,201,400

(Continued)

Community Consolidated School District No. 65

Schedule of Debt Service Requirements (Continued)
June 30, 2017

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2010C	2018	$ -	$ 39,500	$ 39,500
Dated November 4, 2010	2019	-	39,500	39,500
	2020	-	39,500	39,500
	2021	-	39,500	39,500
	2022	1,000,000	19,750	1,019,750
		$ 1,000,000	$ 177,750	$ 1,177,750
General Obligation Bonds	2018	$ -	$ 525,700	$ 525,700
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
		$ 12,000,000	$ 4,861,101	$ 16,861,101
General Obligation Bonds				
Series 2012	2018	$ -	$ 248,500	$ 248,500
Dated June 4, 2012	2019	-	248,500	248,500
	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
		$ 9,700,000	$ 2,492,500	$ 12,192,500

(Continued)

Community Consolidated School District No. 65

Schedule of Debt Service Requirements (Continued)
June 30, 2017

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2013	2018	$ -	$ 558,975	$ 558,975
Dated May 7, 2013	2019	-	558,975	558,975
	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
		$ 15,000,000	$ 5,537,938	$ 20,537,938
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
		6,898,908	9,286,092	16,185,000
Accumulated Accreted Interest		1,073,434	(1,073,434)	-
		$ 7,972,342	$ 8,212,658	$ 16,185,000
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
		4,998,462	6,371,538	11,370,000
Accumulated Accreted Interest		506,427	(506,427)	-
		$ 5,504,889	$ 5,865,111	$ 11,370,000
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
		3,648,797	4,461,203	8,110,000
Accumulated Accreted Interest		180,752	(180,752)	-
		$ 3,829,549	$ 4,280,451	$ 8,110,000

EVANSTON / SKOKIE COMMUNITY CONSOLIDATED SCHOOL DISTRICT 65

BOARD OF EDUCATION POLICY MANUAL

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SECTION 4 - OPERATIONAL SERVICES

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 conversation 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 totalnumber 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.

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 o f 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.

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

[x] Cash
[ ] Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

Balanced budget, no deficit reduction plan is required.

Date of Amended Budget: _____ *(MM/DD/YY)*

District Name: Community Consolidated School District 65
District RCDT No: 14-016-0650-04

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Community Consolidated School District 65, *County of* Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2018 *and ending* June 30, 2019.

WHEREAS the Board of Education of Community Consolidated School District 65,
County of Cook, *State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;*

AND WHEREAS a public hearing was held as to such budget on the 24 *day of* September, 20 18,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning July 1, 2018 *and ending* June 30, 2019.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 24
day of September, *20* 2018 *by a roll call vote of* 5 *Yeas, and* _____ *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): https://sec1.isbe.net/attachmgr/default.aspx
The electronic version does not require member signatures.

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 [1]		22,500,923	3,472,830	4,082,473	1,252,608	563,521	1,050,748	12,506,197	2,437,869	73,122	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	94,492,083	8,457,208	5,394,599	3,324,604	4,448,351	5,704	208,134	287,212	102,838	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	300,000	0		0	0					
7	STATE SOURCES	3000	12,695,612	5,467	0	1,105,542	0	0	0	0	0	
8	FEDERAL SOURCES	4000	8,643,301	0	0	0	263,741	0	0	0	0	
9	Total Direct Receipts/Revenues [8]		116,130,996	8,462,675	5,394,599	4,430,146	4,712,092	5,704	208,134	287,212	102,838	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998										
11	Total Receipts/Revenues		116,130,996	8,462,675	5,394,599	4,430,146	4,712,092	5,704	208,134	287,212	102,838	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	66,281,789				1,489,489					
14	SUPPORT SERVICES	2000	35,042,298	9,324,965		4,342,687	2,111,408	433,746		976,975	125,000	
15	COMMUNITY SERVICES	3000	6,123,212	117,185		88,182	564,077					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,409,466	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	5,706,671	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		110,856,765	9,442,150	5,706,671	4,430,869	4,164,974	433,746		976,975	125,000	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		110,856,765	9,442,150	5,706,671	4,430,869	4,164,974	433,746		976,975	125,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		5,274,231	(979,475)	(312,072)	(723)	547,118	(428,042)	208,134	(689,763)	(22,162)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund [16]	7110										
27	Abatement of the Working Cash Fund [16]	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [3a] Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold [4]	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets [5]	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds [8]		0	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	**OTHER USES OF FUNDS (8000)**											
49	**TRANSFER TO VARIOUS OTHER FUNDS (8100)**											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond [3a] and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds** [9]		0	0	0	0	0	0	0	0	0	
80	**Total Other Sources/Uses of Fund**		0	0	0	0	0	0	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE June 30, 2019**		27,775,154	2,493,355	3,770,401	1,251,885	1,110,639	622,706	12,714,331	1,748,106	50,960	
82												
83	**SUMMARY OF EXPENDITURES (by Major Object)**											
84			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
85	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
86	**Object Name**											
87	Salaries	100	83,942,499	3,440,394		435,059		127,012		25,000	25,000	87,994,964
88	Employee Benefits	200	10,021,337	435,697		31,744	4,164,974	6,734		0	0	14,660,486
89	Purchased Services	300	7,321,416	1,756,431	0	3,923,278		145,000		951,975	0	14,098,100
90	Supplies & Materials	400	4,523,849	1,464,670		1,000		70,000		0	0	6,059,519
91	Capital Outlay	500	500,200	2,175,185		0		85,000		0	100,000	2,860,385
92	Other Objects	600	4,473,245	169,773	5,706,671	39,788	0	0		0	0	10,389,477
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	74,219	0		0						74,219
95	**Total Expenditures**		110,856,765	9,442,150	5,706,671	4,430,869	4,164,974	433,746		976,975	125,000	136,137,150

SUMMARY OF CASH TRANSACTIONS

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**BEGINNING CASH BALANCE ON HAND July 1, 2018** [7]		22,500,923	3,472,830	4,082,473	1,252,608	563,521	1,050,748	12,506,197	2,437,869	73,122
4	**Total Direct Receipts & Other Sources** [8]		116,130,996	8,462,675	5,394,599	4,430,146	4,712,092	5,704	208,134	287,212	102,838
5	**OTHER RECEIPTS**										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
11	**Total Direct Receipts, Other Sources, & Other Receipts**		116,130,996	8,462,675	5,394,599	4,430,146	4,712,092	5,704	208,134	287,212	102,838
12	**Total Amount Available**		138,631,919	11,935,505	9,477,072	5,682,754	5,275,613	1,056,452	12,714,331	2,725,081	175,960
13	**Total Direct Disbursements & Other Uses** [9]		110,856,765	9,442,150	5,706,671	4,430,869	4,164,974	433,746	0	976,975	125,000
14	**OTHER DISBURSEMENTS**										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
20	**Total Direct Disbursements, Other Uses, & Other Disbursements**		110,856,765	9,442,150	5,706,671	4,430,869	4,164,974	433,746	0	976,975	125,000
21	**ENDING CASH BALANCE ON HAND June 30, 2019** [7]		27,775,154	2,493,355	3,770,401	1,251,885	1,110,639	622,706	12,714,331	1,748,106	50,960

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies [11] (1110-1120)	-	85,639,781	7,870,732	5,295,146	3,166,626	2,495,550			10,000	95,550
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140	3,299,778								
8	FICA and Medicare Only Levies	1150					1,744,601				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		88,939,559	7,870,732	5,295,146	3,166,626	4,240,151	0	0	10,000	95,550
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes[13]	1230	1,303,892	413,176			114,194			244,999	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,303,892	413,176	0	0	114,194	0	0	244,999	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	39,518								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343	52,314								
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		91,832								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				66,103					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					66,103					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	322,354	62,074	99,453	91,875	94,006	5,704	208,134	32,213	7,288
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		322,354	62,074	99,453	91,875	94,006	5,704	208,134	32,213	7,288
68	**FOOD SERVICE**	**1600**									
69	Sales to Pupils - Lunch	1611	365,169								
70	Sales to Pupils - Breakfast	1612	8,519								
71	Sales to Pupils - A la Carte	1613	163,711								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	85,282								
74	Other Food Service (Describe & Itemize)	1690									
75	**Total Food Service**		622,681								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	2,433,359								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		2,433,359	0							
83	**TEXTBOOK INCOME**	**1800**									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbooks**		0								
94	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
95	Rentals	1910		45,000							
96	Contributions and Donations from Private Sources	1920	276,106								
97	Impact Fees from Municipal or County Governments	1930		53,977							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	502,300	12,249							
108	**Total Other Revenue from Local Sources**		778,406	111,226	0	0	0	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	94,492,083	8,457,208	5,394,599	3,324,604	4,448,351	5,704	208,134	287,212	102,838
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-Through Revenue from State Sources	2100	150,000								
112	Flow-Through Revenue from Federal Sources	2200	150,000								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues From One District to Another District**	**2000**	300,000	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	7,871,699								
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	**Total Unrestricted Grants-In-Aid**		7,871,699	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	884,260								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120	1,732,669								
128	Special Education - Orphanage - Summer Individual	3130	74,560								
129	Special Education - Summer School	3145	2,183								
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		2,693,672	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Education**		0				0				
145	State Free Lunch & Breakfast	3360	15,505								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	**TRANSPORTATION**										
151	Transportation - Regular and Vocational	3500				27,474					
152	Transportation - Special Education	3510				960,261					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		987,735	0				

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610	4,500								
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	6,000								
158	Early Childhood - Block Grant	3705	2,098,507	5,467		117,807					
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,729								
168	**Total Restricted Grants-In-Aid**		4,823,913	5,467	0	1,105,542	0	0	0	0	0
169	**Total Receipts/Revenues from State Sources**	3000	12,695,612	5,467	0	1,105,542	0	0	0	0	0
170	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
171	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		0	0	0	0	0	0	0	0	0
175	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
176	Head Start	4045	2,554,209								
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		2,554,209	0		0	0	0			0
181	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)**										
182	**TITLE V**										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199	51,846								
187	**Total Title V**		51,846	0		0	0				
188	**FOOD SERVICE**										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	1,168,756								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	101,602								
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226	161,685								
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	**Total Food Service**		1,432,043				0				
198	**TITLE I**										
199	Title I - Low Income	4300	1,024,251								
200	Title I - Low Income - Neglected, Private	4305									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	**Total Title I**		1,024,251	0		0	0				
204	**TITLE IV**										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499	375,648								
208	**Total Title IV**		375,648	0		0	0				
209	**FEDERAL - SPECIAL EDUCATION**										
210	Federal Special Education - Preschool Flow-Through	4600	61,274								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	1,652,283								
213	Federal Special Education - IDEA Room & Board	4625	293,135								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	**Total Federal Special Education**		2,006,692	0		0	0				
217	**CTE - PERKINS**										
218	CTE - Perkins-Title IIIE Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	**Total CTE - Perkins**		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869					263,741				
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	**Total Stimulus Programs**		0	0	0	0	263,741	0		0	0

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquistion	4909	72,716								
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930	48,574								
258	Title II - Teacher Quality	4932									
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	341,024								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	736,298								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		6,089,092	0	0	0	263,741	0		0	0
266	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	4000	8,643,301	0	0	0	263,741	0	0	0	0
267	**TOTAL DIRECT RECEIPTS/REVENUES**		116,130,996	8,462,675	5,394,599	4,430,146	4,712,092	5,704	208,134	287,212	102,838

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	**1000**									
5	Regular Programs	1100	41,417,807	3,727,399	182,434	1,522,698	40,500	3,600			46,894,438
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	705,205	96,778	2,000	14,970					818,953
8	Special Education Programs (Functions 1200 - 1220)	1200	9,945,754	1,244,914	707,947	56,200	35,500	919,417			12,909,732
9	Special Education Programs Pre-K	1225	840,868	111,303		6,050					958,221
10	Remedial and Supplemental Programs K-12	1250	662,649	125,854		169,000					957,503
11	Remedial and Supplemental Programs Pre-K	1275	209,118	30,616	214,000	64,860					518,594
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	140,000		20,350	20,000					180,350
15	Summer School Programs	1600	275,423		98,500	25,158					399,081
16	Gifted Programs	1650	48,500	10,502	12,000	46,000		8,400			125,402
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	2,262,251	205,984	7,000	44,280					2,519,515
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	**Total Instruction[14]**	**1000**	56,507,575	5,553,350	1,244,231	1,969,216	76,000	931,417	0	0	66,281,789
34	**SUPPORT SERVICES (ED)**	**2000**									
35	**Support Services - Pupil**	**2100**									
36	Attendance & Social Work Services	2110	2,645,650	255,548	500	12,000					2,913,698
37	Guidance Services	2120									0
38	Health Services	2130	807,166	120,586	33,820	11,300	30,000				1,002,872
39	Psychological Services	2140	1,210,666	94,511	34,000						1,339,177
40	Speech Pathology & Audiology Services	2150	1,553,577	129,662	11,600	17,400					1,712,239
41	Other Support Services - Pupils (Describe & Itemize)	2190	1,591,368	88,538	94,050	140,000					1,913,956
42	**Total Support Services - Pupil**	**2100**	7,808,427	688,845	173,970	180,700	30,000	0	0	0	8,881,942
43	**Support Services - Instructional Staff**	**2200**									
44	Improvement of Instruction Services	2210	2,674,567	223,807	720,784	91,180	3,000	79,362			3,792,700
45	Educational Media Services	2220	1,299,689	124,322	4,000	50,889					1,478,900
46	Assessment & Testing	2230	78,574		37,758	86,000					202,332
47	**Total Support Services - Instructional Staff**	**2200**	4,052,830	348,129	762,542	228,069	3,000	79,362	0	0	5,473,932
48	**Support Services - General Administration**	**2300**									
49	Board of Education Services	2310	67,372	20,436	100,694	12,000		50,000			250,502
50	Executive Administration Services	2320	401,625	71,539	4,500	7,929	1,000				486,593
51	Special Area Administration Services	2330	1,840,373	211,560	30,300	6,500					2,088,733
52	Tort Immunity Services	2360 - 2370			350,000						350,000
53	**Total Support Services - General Administration**	**2300**	2,309,370	303,535	485,494	26,429	1,000	50,000	0	0	3,175,828
54	**Support Services - School Administration**	**2400**									
55	Office of the Principal Services	2410	4,591,138	471,627	109,000						5,171,765
56	Other Support Services - School Administration *(Describe & Itemize)*	2490	82,530	1,242							83,772
57	**Total Support Services - School Administration**	**2400**	4,673,668	472,869	109,000	0	0	0	0	0	5,255,537

ESTIMATED DISBURSEMENTS/EXPENDITURES

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	**Support Services - Business**	**2500**									
59	Direction of Business Support Services	2510	353,498	50,516	14,500	3,000	1,000				422,514
60	Fiscal Services	2520	428,111	74,593	64,065	3,000	1,000				570,769
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	892,827	94,641	76,879	1,220,747	12,000				2,297,094
64	Internal Services	2570									0
65	**Total Support Services - Business**	**2500**	1,674,436	219,750	155,444	1,226,747	14,000	0	0	0	3,290,377
66	**Support Services - Central**	**2600**									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620	631,089	55,367	7,500	2,200					696,156
69	Information Services	2630	110,480	21,417	18,000	2,300					152,197
70	Staff Services	2640	630,172	154,931	141,000	14,000	500				940,603
71	Data Processing Services	2660	1,121,996	177,287	2,914,432	725,784	374,200				5,313,699
72	**Total Support Services - Central**	**2600**	2,493,737	409,002	3,080,932	744,284	374,700	0	0	0	7,102,655
73	**Other Support Services *(Describe & Itemize)***	**2900**	15,000	1,471,708	300,800	300				74,219	1,862,027
74	**Total Support Services**	**2000**	23,027,468	3,913,838	5,068,182	2,406,529	422,700	129,362	0	74,219	35,042,298
75	**COMMUNITY SERVICES (ED)**	**3000**	4,407,456	554,149	1,009,003	148,104	1,500	3,000			6,123,212
76	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
77	**Payments to Other Dist & Govt Units (In-State)**	4100									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
84	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						3,409,466			3,409,466
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0
92	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						3,409,466			3,409,466
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
100	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	**Total Payments to Other Dist & Govt Units**	**4000**			0			3,409,466			3,409,466
103	**DEBT SERVICE (ED)**	**5000**									
104	**Debt Service - Interest on Short-Term Debt**	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
110	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
111	**Debt Service - Interest on Long-Term Debt**	**5200**									0
112	**Total Debt Service**	**5000**						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
113	**PROVISION FOR CONTINGENCIES (ED)**	**6000**									0
114	**Total Direct Disbursements/Expenditures**		83,942,499	10,021,337	7,321,416	4,523,849	500,200	4,473,245	0	74,219	110,856,765
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										5,274,231
117	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
118	**SUPPORT SERVICES (O&M)**	**2000**									
119	**Support Services - Pupil**	**2100**									
120	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
121	**Support Services - Business**	**2500**									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	3,440,394	435,374	1,756,431	1,464,670	2,058,000	169,773			9,324,642
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	**Total Support Services - Business**	**2500**	3,440,394	435,374	1,756,431	1,464,670	2,058,000	169,773	0	0	9,324,642
128	**Other Support Services** *(Describe & Itemize)*	**2900**		323							323
129	**Total Support Services**	**2000**	3,440,394	435,697	1,756,431	1,464,670	2,058,000	169,773	0	0	9,324,965
130	**COMMUNITY SERVICES (O&M)**	**3000**					117,185				117,185
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
132	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
137	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
138	Payments to Other Dist & Govt Units (Out of State)[14]	4400									0
139	**Total Payments to Other Dist & Govt Unit**	**4000**			0			0			0
140	**DEBT SERVICE (O&M)**	**5000**									
141	**Debt Service - Interest on Short-Term Debt**	**5100**									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
147	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
148	**Debt Service - Interest on Long-Term Debt**	**5200**									0
149	**Total Debt Service**	**5000**						0			0
150	**PROVISION FOR CONTINGENCIES (O&M)**	**6000**									0
151	**Total Direct Disbursements/Expenditures**		3,440,394	435,697	1,756,431	1,464,670	2,175,185	169,773	0	0	9,442,150
152	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(979,475)
154	**30 - DEBT SERVICE FUND (DS)**										
155	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									
156	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
157	**Payments for Regular Programs**	**4110**									0
158	**Payments for Special Education Programs**	**4120**									0
159	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
160	**Total Payments to Other Dist & Govt Units (In-State)**	**4000**						0			0
161	**DEBT SERVICE (DS)**	**5000**									
162	**Debt Service - Interest on Short-Term Debt**	**5100**									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
168	**Total Debt Service - Interest On Short-Term Debt**	5100						0			0
169	**Debt Service - Interest on Long-Term Debt**	5200						2,478,359			2,478,359
170	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	5300						3,216,312			3,216,312
171	**Debt Service Other *(Describe & Itemize)***	5400						12,000			12,000
172	**Total Debt Service**	5000			0			5,706,671			5,706,671
173	**PROVISION FOR CONTINGENCIES (DS)**	6000									0
174	**Total Direct Disbursements/Expenditures**				0			5,706,671			5,706,671
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(312,072)
176											
177	**40 - TRANSPORTATION FUND (TR)**										
178	**SUPPORT SERVICES (TR)**	2000									
179	**Support Services - Pupils**	2100									
180	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
181	**Support Services - Business**										
182	Pupil Transportation Services	2550	435,059	31,744	3,835,096	1,000		39,788			4,342,687
183	Other Support Services *(Describe & Itemize)*	2900									0
184	**Total Support Services**	2000	435,059	31,744	3,835,096	1,000	0	39,788	0	0	4,342,687
185	**COMMUNITY SERVICES (TR)**	3000			88,182						88,182
186	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000									
187	**Payments to Other Dist & Govt Units (In-State)**	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
194	**Total Payments to Other Dist & Govt Units (In-State)**	4100			0			0			0
195	**Payments to Other Dist & Govt Units (Out-of-State) *(Describe & Itemize)***	4400									0
196	**Total Payments to Other Dist & Govt Units**	4000			0			0			0
197	**DEBT SERVICE (TR)**	5000									
198	**Debt Service - Interest on Short-Term Debt**	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt *(Describe and Itemize)*	5150									0
204	**Total Debt Service - Interest On Short-Term Debt**	5100						0			0
205	**Debt Service - Interest on Long-Term Debt**	5200									0
206	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	5300									0
207	**Debt Service - Other (Describe and Itemize)**	5400									0
208	**Total Debt Service**	5000						0			0
209	**PROVISION FOR CONTINGENCIES (TR)**	6000									0
210	**Total Direct Disbursements/Expenditures**		435,059	31,744	3,923,278	1,000	0	39,788	0	0	4,430,869
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(723)
212											

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		601,268							601,268
216	Pre-K Programs	1125		30,436							30,436
217	Special Education Programs (Functions 1200-1220)	1200		684,137							684,137
218	Special Education Programs Pre-K	1225		36,152							36,152
219	Remedial and Supplemental Programs K-12	1250		9,256							9,256
220	Remedial and Supplemental Programs Pre-K	1275		4,723							4,723
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		2,293							2,293
223	Interscholastic Programs	1500		6,426							6,426
224	Summer School Programs	1600		32,431							32,431
225	Gifted Programs	1650		1,415							1,415
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		80,952							80,952
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		1,489,489							1,489,489
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		50,023							50,023
233	Guidance Services	2120									0
234	Health Services	2130		106,707							106,707
235	Psychological Services	2140		18,612							18,612
236	Speech Pathology & Audiology Services	2150		25,419							25,419
237	Other Support Services - Pupils *(Describe & Itemize)*	2190		238,195							238,195
238	Total Support Services - Pupil	2100		438,956							438,956
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		53,648							53,648
241	Educational Media Services	2220		17,946							17,946
242	Assessment & Testing	2230		1,382							1,382
243	Total Support Services - Instructional Staff	2200		72,976							72,976
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		10,757							10,757
246	Executive Administration Services	2320		23,592							23,592
247	Special Area Administrative Services	2330		122,024							122,024
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367		1,331							1,331
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		157,704							157,704
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		188,124							188,124
260	Other Support Services - School Administration *(Describe & Itemize)*	2490		1,409							1,409
261	Total Support Services - School Administration	2400		189,533							189,533
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		38,457							38,457
264	Fiscal Services	2520		54,721							54,721
265	Facilities Acquisition & Construction Services	2530		22,078							22,078
266	Operation & Maintenance of Plant Service	2540		530,363							530,363
267	Pupil Transportation Services	2550		88,856							88,856
268	Food Services	2560		132,180							132,180
269	Internal Services	2570		38,151							38,151
270	Total Support Services - Business	2500		904,806							904,806

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
271	**Support Services - Central**	**2600**									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620		107,792							107,792
274	Information Services	2630		16,087							16,087
275	Staff Services	2640		60,550							60,550
276	Data Processing Services	2660		152,891							152,891
277	**Total Support Services - Central**	**2600**		337,320							337,320
278	**Other Support Services *(Describe & Itemize)***	**2900**		10,113							10,113
279	**Total Support Services**	**2000**		2,111,408							2,111,408
280	**COMMUNITY SERVICES (MR/SS)**	**3000**		564,077							564,077
281	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	**Total Payments to Other Dist & Govt Units**	**4000**		0							0
286	**DEBT SERVICE (MR/SS)**	**5000**									
287	**Debt Service - Interest on Short-Term Debt**	**5100**									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other *(Describe & Itemize)*	5150									0
293	**Total Debt Service**	**5000**						0			0
294	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**									0
295	**Total Direct Disbursements/Expenditures**			4,164,974				0			4,164,974
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										547,118
298	**60 - CAPITAL PROJECTS (CP)**										
299	**SUPPORT SERVICES (CP)**	**2000**									
300	**Support Services - Business**										
301	Facilities Acquisition & Construction Services	2530	127,012	6,734	145,000	70,000	85,000				433,746
302	Other Support Services *(Describe & Itemize)*	2900									0
303	**Total Support Services**	**2000**	127,012	6,734	145,000	70,000	85,000	0	0		433,746
304	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**									
305	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) *(Describe & Itemize)*	4190									0
310	**Total Payments to Other Districts & Govt Units**	**4000**			0			0			0
311	**PROVISION FOR CONTINGENCIES (CP)**	**6000**									0
312	**Total Direct Disbursements/Expenditures**		127,012	6,734	145,000	70,000	85,000	0	0		433,746
313	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(428,042)
315	**70 WORKING CASH FUND (WC)**										
317	**80 - TORT FUND (TF)**										
318	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2000**									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			347,200						347,200
321	Unemployment Insurance Payments	2363			20,000						20,000
322	Insurance Payments (regular or self-insurance)	2364			42,509						42,509
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367	25,000		239,500						264,500
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			50,000						50,000
328	Property Insurance (Building & Grounds)	2371			252,766						252,766
329	Vehicle Insurance (Transportation)	2372									0
330	**Total Support Services - General Administration**	**2000**	25,000	0	951,975	0	0	0	0		976,975
331	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	**Total Payments to Other Dist & Govt Units**	4000						0			0
335	**DEBT SERVICE (TF)**	**5000**									
336	**Debt Service - Interest on Short-Term Debt**										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
340	**Total Debt Service**	**5000**						0			0
341	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
342	**Total Direct Disbursements/Expenditures**		25,000	0	951,975	0	0	0	0		976,975
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(689,763)
344											
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
346	**SUPPORT SERVICES (FP&S)**	2000									
347	**Support Services - Business**	**2500**									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540	25,000				100,000				125,000
350	**Total Support Services - Business**	**2500**	25,000	0	0	0	100,000	0	0		125,000
351	Other Support Services *(Describe & Itemize)*	2900									0
352	**Total Support Services**	**2000**	25,000	0	0	0	100,000	0	0		125,000
353	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	**4000**									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
357	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
358	**DEBT SERVICE (FP&S)**	**5000**									
359	**Debt Service - Interest on Short-Term Debt**	**5100**									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
362	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
363	**Debt Service - Interest on Long-Term Debt**	**5200**									0
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0
365	**Total Debt Service**	**5000**						0			0
366	**PROVISIONS FOR CONTINGENCIES (FP&S)**	**6000**									0
367	**Total Direct Disbursements/Expenditures**		25,000	0	0	0	100,000	0	0		125,000
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(22,162)

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This page is provided for detailed itemizations as requested within the body of the Report.

1. Line 107 in revenues, account #1999 - local and private grants
2. Line 167 in revenues, account #3999 - miscellaneous state revenues
3. Line 41 in expenditures, account # 2190 - OT/PT salaries and benefits, food service, lunchroom supervision
4. Line 56 in expenditures, account # 2490 - summer school supervision
5 Line 73 in expenditures, account #2900- TRS benefits, legal services, consultant services

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	A	B	C	D	E	F
1	**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only**					
2	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
3	**Direct Revenues**	116,130,996	8,462,675	4,430,146	208,134	**129,231,951**
4	**Direct Expenditures**	110,856,765	9,442,150	4,430,869		**124,729,784**
5	**Difference**	5,274,231	(979,475)	(723)	208,134	**4,502,167**
6	**Estimated Fund Balance - June 30, 2019**	27,775,154	2,493,355	1,251,885	12,714,331	**44,234,725**
7			**Balanced budget, no deficit reduction plan is required.**			
8	*A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).*					
10	***Note:*** *The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.*					
12	*The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.*					
13	*The deficit reduction plan, if required, is developed using ISBE guidelines and format.*					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	*14-016-0650-04*		FY2018-2019				
4	*District Number*						
5	***Community Consolidated School District 65***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		22,500,923	3,472,830	1,252,608	12,506,197	39,732,558
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**	94,492,083	8,457,208	3,324,604	208,134	106,482,029
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	300,000	0	0		300,000
11	**STATE SOURCES**	**3000**	12,695,612	5,467	1,105,542	0	13,806,621
12	**FEDERAL SOURCES**	**4000**	8,643,301	0	0	0	8,643,301
13	**Total Receipts/Revenues**		116,130,996	8,462,675	4,430,146	208,134	129,231,951
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**	66,281,789				66,281,789
16	**SUPPORT SERVICES**	**2000**	35,042,298	9,324,965	4,342,687		48,709,950
17	**COMMUNITY SERVICES**	**3000**	6,123,212	117,185	88,182		6,328,579
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	3,409,466	0	0		3,409,466
19	**DEBT SERVICES**	**5000**	0	0	0		0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0		0
21	**Total Disbursements/Expenditures**		110,856,765	9,442,150	4,430,869		124,729,784
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		5,274,231	(979,475)	(723)	208,134	4,502,167
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**		0	0	0	0	0
25	**OTHER USES OF FUNDS (8000)**		0	0	0	0	0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2019-2020				
2							
3	*14-016-0650-04*						
4	*District Number*						
5	***Community Consolidated School District 65***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)***		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**					0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**					0
11	**STATE SOURCES**	**3000**					0
12	**FEDERAL SOURCES**	**4000**					0
13	**Total Receipts/Revenues**		0	0	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**					0
16	**SUPPORT SERVICES**	**2000**					0
17	**COMMUNITY SERVICES**	**3000**					0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**					0
19	**DEBT SERVICES**	**5000**					0
20	**PROVISION FOR CONTINGENCIES**	**6000**					0
21	**Total Disbursements/Expenditures**		0	0	0		0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		0	0	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**						0
25	**OTHER USES OF FUNDS (8000)**						0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2020-2021				
2							
3	*14-016-0650-04*						
4	*District Number*						
5	***Community Consolidated School District 65***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**					0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**					0
11	**STATE SOURCES**	**3000**					0
12	**FEDERAL SOURCES**	**4000**					0
13	**Total Receipts/Revenues**		0	0	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**					0
16	**SUPPORT SERVICES**	**2000**					0
17	**COMMUNITY SERVICES**	**3000**					0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**					0
19	**DEBT SERVICES**	**5000**					0
20	**PROVISION FOR CONTINGENCIES**	**6000**					0
21	**Total Disbursements/Expenditures**		0	0	0		0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		0	0	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**						0
25	**OTHER USES OF FUNDS (8000)**						0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2021-2022				
2							
3	*14-016-0650-04*						
4	*District Number*						
5	***Community Consolidated School District 65***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**					0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**					0
11	**STATE SOURCES**	**3000**					0
12	**FEDERAL SOURCES**	**4000**					0
13	**Total Receipts/Revenues**		0	0	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**					0
16	**SUPPORT SERVICES**	**2000**					0
17	**COMMUNITY SERVICES**	**3000**					0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**					0
19	**DEBT SERVICES**	**5000**					0
20	**PROVISION FOR CONTINGENCIES**	**6000**					0
21	**Total Disbursements/Expenditures**		0	0	0		0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		0	0	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**						0
25	**OTHER USES OF FUNDS (8000)**						0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		27,775,154	2,493,355	1,251,885	12,714,331	44,234,725

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	*14-016-0650-04*		ESTIMATED BUDGET			
4	*District Number*		*Date of Adoption:*			
5	***Community Consolidated School District 65***				*(Enter as MM/DD/YY)*	
6	*District Name*		**FY2018-2019**	**FY2019-2020**	**FY2020-2021**	**FY2021-2022**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		39,732,558	44,234,725	44,234,725	44,234,725
8	**RECEIPTS/REVENUES**	**Acct #**				
9	**LOCAL SOURCES**	**1000**	106,482,029	0	0	0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	300,000	0	0	0
11	**STATE SOURCES**	**3000**	13,806,621	0	0	0
12	**FEDERAL SOURCES**	**4000**	8,643,301	0	0	0
13	**Total Receipts/Revenues**		129,231,951	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**				
15	**INSTRUCTION**	**1000**	66,281,789	0	0	0
16	**SUPPORT SERVICES**	**2000**	48,709,950	0	0	0
17	**COMMUNITY SERVICES**	**3000**	6,328,579	0	0	0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	3,409,466	0	0	0
19	**DEBT SERVICES**	**5000**	0	0	0	0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0
21	**Total Disbursements/Expenditures**		124,729,784	0	0	0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		4,502,167	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**					
24	**OTHER SOURCES OF FUNDS (7000)**		0	0	0	0
25	**OTHER USES OF FUNDS (8000)**		0	0	0	0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		44,234,725	44,234,725	44,234,725	44,234,725

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Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Community Consolidated School District 65 ***14-016-0650-04***

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. **Background and Narrative of Budget Reductions:**

2. **Assumptions Used in the Deficit Reduction Plan:**

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

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- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

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ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2019 budgeted expenditures over FY2018 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:
Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)	School District Name:	Community Consolidated School District 65
	RCDT Number:	14-016-0650-04

		Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320			0	486,593		486,593
2. Special Area Administration Services	2330			0	2,088,733		2,088,733
3. Other Support Services - School Administration	2490			0	83,772		83,772
4. Direction of Business Support Services	2510			0	422,514	0	422,514
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. **Totals**		0	0	0	3,081,612	0	3,081,612
9. **Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)**							Enter Actual Data!

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REPORTING OF PUBLIC VENDOR CONTRACTS OF $1,000 OR MORE

In accordance with the School Code, Section 10-20.21, all ***school districts*** *are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the* ***school district*** *in excess of $1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services.* ***The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.*** *All such contracts executed on or after July 1, 2007 must be approved by the school board.*

See: School Code, Section 10-20.21 - Contracts

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

7 Cash plus investments must be greater than or equal to zero.

8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

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CHECK FOR ERRORS
This worksheet checks various cells to assure that selected items are in balance.
Out-of-balance conditions are accompanied by an error message.
Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	**Congratulations! You have a balanced budget.**
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2018 for all Funds **(Cells C3 - K3)** **(Line must have a number or zero. Do not leave blank.)**	OK
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).**	OK
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).**	OK
Transfer to Debt Service to Pay Principal on Capital Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).**	OK
Transfer to Debt Service to Pay Interest on Capital Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).**	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68).**	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72).**	OK
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76).**	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C3)**	OK
Operations & Maintenance **(Fund 20 - Cell D3)**	OK
Debt Service **(Fund 30 - Cell E3)**	OK
Transportation **(Fund 40 - Cell F3)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
Capital Projects **(Fund 60 - Cell H3)**	OK
Working Cash **(Fund 70 - Cell I3)**	OK
Tort **(Fund 80 - Cell J3)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C21)**	OK
Operations & Maintenance **(Fund 20 - Cell D21)**	OK
Debt Service **(Fund 30 - Cell E21)**	OK
Transportation **(Fund 40 - F21)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
Capital Projects **(Fund 60 - H21)**	OK
Working Cash **(Fund 70 - Cell I21)**	OK
Tort **(Fund 80 - Cell J21)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).**	OK
Interfund Loans Receivable **(Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).**	OK

End of Balancing

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

[x] Cash
[ ] Accrual

JOINT AGREEMENT BUDGET FORM *
July 1, 2018 - June 30, 2019

Date of Amended Budget: _____ *(MM/DD/YY)*

Joint Agreement Name: Joint Agreement Park School

Joint Agreement RCDT No: 14-016-0650-61

Budget of Joint Agreement Park School *Joint Agreement, County of* Cook ,

State of Illinois, for the Fiscal Year beginning July 1, 2018 *and ending* June 30, 2019 .

WHEREAS the Board of Education or Regional Superintendent and Advisory Board, if applicable, or Governing

Board of Joint Agreement Park School *Joint Agreement, County of* Cook ,

State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board of Education or this Regional Superintendent and Advisory Board, if applicable, or Secretary of this Governing Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 24 *day of* September , 2018 ,

notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education or Regional Superintendent and Advisory Board, if, applicable, or Governing Board of said joint agreement as follows:

Section 1: That the fiscal year of this Joint Agreement be and the same hereby is fixed and declared to be

beginning July 1, 2018 *and ending* June 30, 2019 .

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and of expenditures from

ADOPTION OF BUDGET

In instances where the Regional Superintendent is responsible for administration of the Joint Agreement, the budget shall be approved and signed by the Regional Superintendent and Advisory Board, if applicable.

In Joint Agreements where the Board of Education or the Governing Board is the administrative agent, the budget shall be approved and signed by the members of the board.

Adopted this 24 *day of* September , 2018 , *by a roll call vote of* 5 *Yeas, and* _____ *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 [1]		0	0	0	0	0	0	0	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	3,426,494	168,923	0	68,702	274,528	0	0	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	372,247	5,025	0	374,482	0	0	0	0	0	
8	FEDERAL SOURCES	4000	34,883	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues [8]		3,833,624	173,948	0	443,184	274,528	0	0	0	0	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998										
11	Total Receipts/Revenues		3,833,624	173,948	0	443,184	274,528	0	0	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	2,615,424				182,081					
14	SUPPORT SERVICES	2000	1,179,367	173,948		443,184	90,627	0		0	0	
15	COMMUNITY SERVICES	3000	38,833	0		0	1,820					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	0	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	0	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		3,833,624	173,948	0	443,184	274,528	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		3,833,624	173,948	0	443,184	274,528	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund [16]	7110										
27	Abatement of the Working Cash Fund [16]	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [3a] Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold [4]	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets [5]	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds [8]		0	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond [3a] and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds [9]**		0	0	0	0	0	0	0	0	0	
80	**Total Other Sources/Uses of Fund**		0	0	0	0	0	0	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE June 30, 2019**		0	0	0	0	0	0	0	0	0	
82												
83	SUMMARY OF EXPENDITURES (by Major Object)											
84			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
85	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
86	**Object Name**											
87	Salaries	100	3,211,563	70,787		108,346		0		0	0	3,390,696
88	Employee Benefits	200	418,414	6,140		436	274,528	0		0	0	699,518
89	Purchased Services	300	147,568	41,359	0	334,402		0		0	0	523,329
90	Supplies & Materials	400	38,035	39,662		0		0		0	0	77,697
91	Capital Outlay	500	0	16,000		0		0		0	0	16,000
92	Other Objects	600	18,044	0	0	0	0	0		0	0	18,044
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	**Total Expenditures**		3,833,624	173,948	0	443,184	274,528	0		0	0	4,725,284

SUMMARY OF CASH TRANSACTIONS

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2018 [7]		0	0	0	0	0	0	0	0	0
4	Total Direct Receipts & Other Sources [8]		3,833,624	173,948	0	443,184	274,528	0	0	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		3,833,624	173,948	0	443,184	274,528	0	0	0	0
12	Total Amount Available		3,833,624	173,948	0	443,184	274,528	0	0	0	0
13	Total Direct Disbursements & Other Uses [9]		3,833,624	173,948	0	443,184	274,528	0	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		3,833,624	173,948	0	443,184	274,528	0	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2019 [7]		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies [11] (1110-1120)	-									
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes[13]	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	1,582,640								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		1,582,640								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				28,914					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					28,914					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510									
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		0	0	0	0	0	0	0	0	0
68	**FOOD SERVICE**	**1600**									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	**Total Food Service**		0								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	**Total District/School Activity Income**		0	0							
83	**TEXTBOOK INCOME**	**1800**									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbooks**		0								
94	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	1,843,854	168,923		39,788	274,528				
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999									
108	**Total Other Revenue from Local Sources**		1,843,854	168,923	0	39,788	274,528	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	1000	3,426,494	168,923	0	68,702	274,528	0	0	0	0
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues From One District to Another District**	2000	0	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	372,247	5,025							
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	**Total Unrestricted Grants-In-Aid**		372,247	5,025	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		0	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		0	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Education**		0				0				
145	State Free Lunch & Breakfast	3360									
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	**TRANSPORTATION**										
151	Transportation - Regular and Vocational	3500									
152	Transportation - Special Education	3510				374,482					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		374,482	0				

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
168	**Total Restricted Grants-In-Aid**		0	0	0	374,482	0	0	0	0	0
169	**Total Receipts/Revenues from State Sources**	3000	372,247	5,025	0	374,482	0	0	0	0	0
170	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
171	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		0	0	0	0	0	0	0	0	0
175	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		0	0		0	0	0			0
181	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)**										
182	**TITLE V**										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	**Total Title V**		0	0		0	0				
188	**FOOD SERVICE**										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210									
191	Special Milk Program	4215									
192	School Breakfast Program	4220									
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	**Total Food Service**		0				0				
198	**TITLE I**										
199	Title I - Low Income	4300									
200	Title I - Low Income - Neglected, Private	4305									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	**Total Title I**		0	0		0	0				
204	**TITLE IV**										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	**Total Title IV**		0	0		0	0				
209	**FEDERAL - SPECIAL EDUCATION**										
210	Federal Special Education - Preschool Flow-Through	4600									
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620									
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	**Total Federal Special Education**		0	0		0	0				
217	**CTE - PERKINS**										
218	CTE - Perkins-Title IIIE Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	**Total CTE - Perkins**		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	**Total Stimulus Programs**		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquistion	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932									
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991									
263	Medicaid Matching Funds - Fee-For-Service Program	4992	26,672								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	8,211								
265	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		34,883	0	0	0	0	0		0	0
266	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	34,883	0	0	0	0	0	0	0	0
267	**TOTAL DIRECT RECEIPTS/REVENUES**		3,833,624	173,948	0	443,184	274,528	0	0	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100									0
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	1,943,061	267,025	60,000	17,000					2,287,086
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	166,862	17,765		1,300		8,211			194,138
14	Interscholastic Programs	1500									0
15	Summer School Programs	1600	134,200								134,200
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction[14]	1000	2,244,123	284,790	60,000	18,300	0	8,211	0	0	2,615,424
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	46,007	4,642							50,649
37	Guidance Services	2120									0
38	Health Services	2130	141,883	23,715		2,100					167,698
39	Psychological Services	2140	46,984	3,217							50,201
40	Speech Pathology & Audiology Services	2150	163,486	15,987							179,473
41	Other Support Services - Pupils (Describe & Itemize)	2190	224,803	34,755							259,558
42	Total Support Services - Pupil	2100	623,163	82,316	0	2,100	0	0	0	0	707,579
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	6,927	956				500			8,383
45	Educational Media Services	2220									0
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	6,927	956	0	0	0	500	0	0	8,383
48	Support Services - General Administration	2300									
49	Board of Education Services	2310									0
50	Executive Administration Services	2320	10,520	956							11,476
51	Special Area Administration Services	2330	46,336	315							46,651
52	Tort Immunity Services	2360 - 2370			45,253						45,253
53	Total Support Services - General Administration	2300	56,856	1,271	45,253	0	0	0	0	0	103,380
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	196,761	15,531	3,000						215,292
56	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
57	Total Support Services - School Administration	2400	196,761	15,531	3,000	0	0	0	0	0	215,292

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	**Support Services - Business**	**2500**									
59	Direction of Business Support Services	2510	6,859	840	8,108						15,807
60	Fiscal Services	2520	16,041	2,152							18,193
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	11,506			17,635					29,141
64	Internal Services	2570									0
65	**Total Support Services - Business**	**2500**	34,406	2,992	8,108	17,635	0	0	0	0	63,141
66	**Support Services - Central**	**2600**									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620	6,600	259							6,859
69	Information Services	2630									0
70	Staff Services	2640	8,109	818							8,927
71	Data Processing Services	2660	5,118	818	31,007						36,943
72	**Total Support Services - Central**	**2600**	19,827	1,895	31,007	0	0	0	0	0	52,729
73	**Other Support Services *(Describe & Itemize)***	**2900**		28,663	200						28,863
74	**Total Support Services**	**2000**	937,940	133,624	87,568	19,735	0	500	0	0	1,179,367
75	**COMMUNITY SERVICES (ED)**	**3000**	29,500					9,333			38,833
76	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
77	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
84	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0
92	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
100	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
103	**DEBT SERVICE (ED)**	**5000**									
104	**Debt Service - Interest on Short-Term Debt**	**5100**									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
110	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
111	**Debt Service - Interest on Long-Term Debt**	**5200**									0
112	**Total Debt Service**	**5000**						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		3,211,563	418,414	147,568	38,035	0	18,044	0	0	3,833,624
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	70,787	6,140	41,359	39,662	16,000				173,948
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	70,787	6,140	41,359	39,662	16,000	0	0	0	173,948
128	Other Support Services *(Describe & Itemize)*	2900									0
129	Total Support Services	2000	70,787	6,140	41,359	39,662	16,000	0	0	0	173,948
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) [14]	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		70,787	6,140	41,359	39,662	16,000	0	0	0	173,948
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
168	**Total Debt Service - Interest On Short-Term Debt**	5100						0			0
169	**Debt Service - Interest on Long-Term Debt**	5200									0
170	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	5300									0
171	**Debt Service Other *(Describe & Itemize)***	5400									0
172	**Total Debt Service**	5000			0			0			0
173	**PROVISION FOR CONTINGENCIES (DS)**	6000									0
174	**Total Direct Disbursements/Expenditures**				0			0			0
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
176											
177	**40 - TRANSPORTATION FUND (TR)**										
178	**SUPPORT SERVICES (TR)**	2000									
179	**Support Services - Pupils**	2100									
180	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
181	**Support Services - Business**										
182	Pupil Transportation Services	2550	108,346	436	334,402						443,184
183	Other Support Services *(Describe & Itemize)*	2900									0
184	**Total Support Services**	2000	108,346	436	334,402	0	0	0	0	0	443,184
185	**COMMUNITY SERVICES (TR)**	3000									0
186	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000									
187	**Payments to Other Dist & Govt Units (In-State)**	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
194	**Total Payments to Other Dist & Govt Units (In-State)**	4100			0			0			0
195	**Payments to Other Dist & Govt Units (Out-of-State) *(Describe & Itemize)***	4400									0
196	**Total Payments to Other Dist & Govt Units**	4000			0			0			0
197	**DEBT SERVICE (TR)**	5000									
198	**Debt Service - Interest on Short-Term Debt**	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt *(Describe and Itemize)*	5150									0
204	**Total Debt Service - Interest On Short-Term Debt**	5100						0			0
205	**Debt Service - Interest on Long-Term Debt**	5200									0
206	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	5300									0
207	**Debt Service - Other (Describe and Itemize)**	5400									0
208	**Total Debt Service**	5000						0			0
209	**PROVISION FOR CONTINGENCIES (TR)**	6000									0
210	**Total Direct Disbursements/Expenditures**		108,346	436	334,402	0	0	0	0	0	443,184
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
212											

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	**INSTRUCTION (MR/SS)**	**1000**									
215	Regular Program	1100									0
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		166,247							166,247
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250									0
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		2,293							2,293
223	Interscholastic Programs	1500									0
224	Summer School Programs	1600		13,541							13,541
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	**Total Instruction**	**1000**		182,081							182,081
230	**SUPPORT SERVICES (MR/SS)**	**2000**									
231	**Support Services - Pupil**	**2100**									
232	Attendance & Social Work Services	2110		550							550
233	Guidance Services	2120									0
234	Health Services	2130		6,185							6,185
235	Psychological Services	2140		680							680
236	Speech Pathology & Audiology Services	2150		2,891							2,891
237	Other Support Services - Pupils *(Describe & Itemize)*	2190		34,550							34,550
238	**Total Support Services - Pupil**	**2100**		44,856							44,856
239	**Support Services - Instructional Staff**	**2200**									
240	Improvement of Instruction Services	2210		771							771
241	Educational Media Services	2220		150							150
242	Assessment & Testing	2230									0
243	**Total Support Services - Instructional Staff**	**2200**		921							921
244	**Support Services - General Administration**	**2300**									
245	Board of Education Services	2310									0
246	Executive Administration Services	2320									0
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	**Total Support Services - General Administration**	**2300**		0							0
258	**Support Services - School Administration**	**2400**									
259	Office of the Principal Services	2410		8,666							8,666
260	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
261	**Total Support Services - School Administration**	**2400**		8,666							8,666
262	**Support Services - Business**	**2500**									
263	Direction of Business Support Services	2510		95							95
264	Fiscal Services	2520		1,763							1,763
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		11,805							11,805
267	Pupil Transportation Services	2550		18,483							18,483
268	Food Services	2560		1,984							1,984
269	Internal Services	2570									0
270	**Total Support Services - Business**	**2500**		34,130							34,130

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
271	**Support Services - Central**	**2600**									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620		1,060							1,060
274	Information Services	2630									0
275	Staff Services	2640		118							118
276	Data Processing Services	2660		872							872
277	**Total Support Services - Central**	**2600**		2,050							2,050
278	**Other Support Services *(Describe & Itemize)***	**2900**		4							4
279	**Total Support Services**	**2000**		90,627							90,627
280	**COMMUNITY SERVICES (MR/SS)**	**3000**		1,820							1,820
281	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	**Total Payments to Other Dist & Govt Units**	**4000**		0							0
286	**DEBT SERVICE (MR/SS)**	**5000**									
287	**Debt Service - Interest on Short-Term Debt**	**5100**									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other *(Describe & Itemize)*	5150									0
293	**Total Debt Service**	**5000**						0			0
294	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**									0
295	**Total Direct Disbursements/Expenditures**			274,528				0			274,528
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
298	**60 - CAPITAL PROJECTS (CP)**										
299	**SUPPORT SERVICES (CP)**	**2000**									
300	**Support Services - Business**										
301	Facilities Acquisition & Construction Services	2530									0
302	Other Support Services *(Describe & Itemize)*	2900									0
303	**Total Support Services**	**2000**	0	0	0	0	0	0	0		0
304	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**									
305	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) *(Describe & Itemize)*	4190									0
310	**Total Payments to Other Districts & Govt Units**	**4000**			0			0			0
311	**PROVISION FOR CONTINGENCIES (CP)**	**6000**									0
312	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0
313	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
315	**70 WORKING CASH FUND (WC)**										
317	**80 - TORT FUND (TF)**										
318	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2000**									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	**Total Support Services - General Administration**	**2000**	0	0	0	0	0	0	0		0
331	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	**Total Payments to Other Dist & Govt Units**	**4000**						0			0
335	**DEBT SERVICE (TF)**	**5000**									
336	**Debt Service - Interest on Short-Term Debt**										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
340	**Total Debt Service**	**5000**						0			0
341	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
342	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
344											
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
346	**SUPPORT SERVICES (FP&S)**	**2000**									
347	**Support Services - Business**	**2500**									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0		0
351	Other Support Services *(Describe & Itemize)*	2900									0
352	**Total Support Services**	**2000**	0	0	0	0	0	0	0		0
353	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	**4000**									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
357	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
358	**DEBT SERVICE (FP&S)**	**5000**									
359	**Debt Service - Interest on Short-Term Debt**	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
362	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0
363	**Debt Service - Interest on Long-Term Debt**	5200									0
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	5300									0
365	**Total Debt Service**	5000						0			0
366	**PROVISIONS FOR CONTINGENCIES (FP&S)**	6000									0
367	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0

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This page is provided for detailed itemizations as requested within the body of the Report.

1. Line 41 of expenditures, function 2190 - OT/PT salaries and benefits
2. Line 237 of expenditures, function 2190 - OT/PT benefits
3.
4.

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

7 Cash plus investments must be greater than or equal to zero.

8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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CHECK FOR ERRORS
This worksheet checks various cells to assure that selected items are in balance.
Out-of-balance conditions are accompanied by an error message.
Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2018 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	OK
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53)**.	OK
Transfer to Debt Service to Pay Principal on Capital Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60)**.	OK
Transfer to Debt Service to Pay Interest on Capital Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64)**.	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68)**.	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72)**.	OK
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C3)**	OK
Operations & Maintenance **(Fund 20 - Cell D3)**	OK
Debt Service **(Fund 30 - Cell E3)**	OK
Transportation **(Fund 40 - Cell F3)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
Capital Projects **(Fund 60 - Cell H3)**	OK
Working Cash **(Fund 70 - Cell I3)**	OK
Tort **(Fund 80 - Cell J3)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C21)**	OK
Operations & Maintenance **(Fund 20 - Cell D21)**	OK
Debt Service **(Fund 30 - Cell E21)**	OK
Transportation **(Fund 40 - F21)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
Capital Projects **(Fund 60 - H21)**	OK
Working Cash **(Fund 70 - Cell I21)**	OK
Tort **(Fund 80 - Cell J21)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)**.	OK
Interfund Loans Receivable **(Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)**.	OK

End of Balancing