

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Fiscal Year 2022 Final Budget Overview

**July 22, 2021 Executive Board
August 25, 2021 Governing Board**

**SEDOL
18160 West Gages Lake Road
Gages Lake, Illinois 60030**

GOVERNING BOARD MEMBERS

Governing Board

Carey McHugh, President - Wauconda Community Unit School District #118
Dr. Stephen Mack, Secretary – Community Consolidated School District #46
Laurel Wilson - Winthrop Harbor School District #1
Marcia White - Beach Park Community Consolidated School District #3
Marge Taylor - Zion School District #6
Sean Coleman - Millburn Community Consolidated School District #24
Jeff Salgado - Emmons School District #33
Angie Baronello - Antioch Community Consolidated School District #34
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Erika Cappert - Gavin School District #37
Vivian Kueter - Big Hollow School District #38
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Anna Chang-Yen - Woodland Community Consolidated School District #50
Odie Pahl - Gurnee School District #56
Emily Savino - Oak Grove School District #68
Dr. Amie Krummick - Libertyville School District #70
Rita Benavides - Rondout School District #72
Michael Engle - Hawthorn Community Consolidated School District #73
Eric Billittier - Mundelein School District #75
Jon Hauptman - Diamond Lake School District #76
Shawn Killackey - Fremont School District #79
Melissa Rose - Aptakisic-Tripp Community Consolidated School District #102
Peg Larson - Round Lake Community Unit School District #116
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Linda Vecchie - Mundelein Consolidated High School District #120
Tony DeMonte - Warren Township High School District #121
Kathy Kusiak – Grant Community High School District #124
Patricia Stephen - Zion-Benton Township High School District #126
Jonathan Reinoso - Grayslake Community High School District #127
Cara Benjamin - Community High School District #128
Dora King - North Chicago Community Unit School District #187

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Executive Board

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Dr. Jason Lind, Vice President, Superintendent – Millburn Community Consolidated School District #24
Dr. Matthew Barbini, Superintendent – Libertyville School District #70
Mr. Robert Gold, Superintendent – Big Hollow District #38
Mrs. Carey McHugh, President–Gov. Board Member – Wauconda Community Unit School District #118
Mrs. Joanne Osmond, Governing Board Member – Lake Villa Comm. School District #41
Dr. Christine Sefcik, Superintendent – Grant High School District #124
Dr. Michael Karner, Regional Superintendent of Schools
Vacant Position, Governing Board Member

CENTRAL ADMINISTRATION

Administration

Dr. Valerie Donnan, Superintendent
Mrs. Joyce Loris, Asst. Superintendent of Business, CSBO
Dr. Laura Wojcik, Asst. Superintendent of Human Resources
Mr. Bob Taterka, Asst. Superintendent of Educational Services

MISSION STATEMENT

The Special Education District of Lake County provides advocacy, leadership and resources to subscribing Member Districts. Our mission is to provide:

Exceptional Services for Exceptional Students

DISTRICT BELIEFS

All persons shall be valued and treated with respect and dignity;

All students can succeed;

Students shall be educated in or as close to their home school as appropriate;

Students shall be provided services based upon their individual needs;

Quality educational services shall be made available to all students; and,

Schools, families and communities shall work cooperatively to provide and promote appropriate educational services for all students.

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Budget Highlights

ALL FUNDS

FY21 Estimated Actuals have been updated.

EDUCATION FUND

Update on Special Needs Paraprofessionals Plans for 2021-22 – see page 11 for details.

Enrollment has been updated and is expected to decrease – see chart on page 29.

Staffing has been updated and is expected to decrease – see chart on page 30.

Tuition rates to increase 3% - see page 10 for history of rate increase/decreases.

O & M FUND

O&M Assessment to increase 5% - see page 16 of history of increases.

Capital Projects include possible addition of playground at Fairhaven School, replacement of South gym floor and carpet/tile replacement at Cyd Lash Academy – see page 16.

FINANCIAL ASPECTS OF SEDOL - EDUCATION FUND

SEDOL is funded by local member school districts, state reimbursement programs and state and federal grants. Local member school districts share the majority of costs based upon the number of students enrolled in specials classes and other applicable formulas.

Tuition rates for each program are developed as part of the budgeting process every year. Member districts receive a pre-bill of 35% of estimated tuition costs every July, thereafter a monthly bill is calculated based on the actual number of students enrolled in SEDOL programs.

State and federal funds, as well as other specialized grants, fund a portion of the costs for selected programs and services. Costs covered include salaries and benefits of special education personnel, materials and equipment, staff development and pupil transportation

Shown below is a summary of the FY22 SEDOL Education Fund budget:

SEDOL EDUCATION FUND BUDGET - FY22

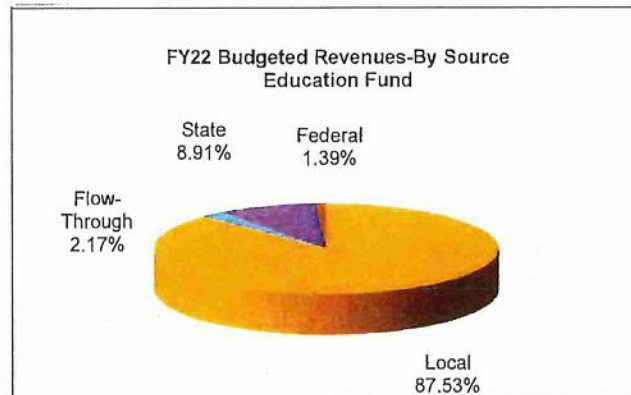
SEDOL Education Fund Budget FY22

Beginning Fund Balance*

\$12,513,116

BUDGETED REVENUES

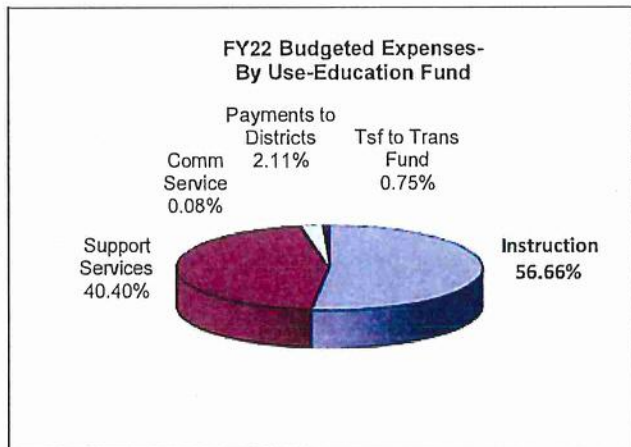
Local Sources	\$40,328,000	87.53%
Flow-Through	\$1,000,000	2.17%
State Sources	\$4,104,500	8.91%
Federal Sources	\$640,000	1.39%



Total Revenues \$46,072,500 100.00%

BUDGETED EXPENSES

Instruction	\$26,815,195	56.66%
Support Services	\$19,118,292	40.40%
Community Serv	\$40,000	0.08%
Payments to Districts	\$1,000,000	2.11%
Tsf to Trans Fund	\$350,000	0.75%



Total Expenses \$47,323,487 100.00%

Budgeted Ending Fund Balance

\$11,262,129

*Unaudited figures

SEDOL EDUCATION FUND BUDGET - REVENUES - FY22

Below is a detailed listing of Education Fund budgeted revenues:

Revenues used to support Tuition Programs

Revenues - Funding which Supports Tuition Programs		
Tuition: includes ESY, Special Needs	\$34,644,000	75.19%
Evidence-Based Funding (EBF)	\$3,751,500	8.14%
ALOP Program	\$1,200,000	2.60%
DHS-Transition Grants	\$350,000	0.76%
Medicaid-Outreach/Fee4Service	\$200,000	0.43%
	\$40,145,500	87.14%

Revenues - Funding for Service

Contractual	\$1,550,800	3.37%
Itinerant	\$550,000	1.19%
Audiology Billing	\$390,000	0.85%
Misc. Billing for Service	\$155,000	0.34%
Infinitec Billing	\$40,000	0.08%

\$2,685,800 5.83%

Misc. Revenues

E-rate Reimbursement	\$200,000	0.43%
CDS-Reimbursement	\$1,000,000	2.17%
ROE-Reimbursement	\$400,000	0.87%
Food Service/NSLP	\$240,000	0.52%
Donations	\$125,000	0.27%
Interest Earned	\$125,000	0.27%
SEDOL Foundation-Reimbursement	\$97,350	0.21%
Misc Revenues	\$30,850	0.07%
Food Service	\$20,000	0.04%
State Free Breakfast/Lunch	\$3,000	0.01%

\$2,241,200 4.86%

Flow-thru Revenues to Districts

\$1,000,000 2.17%

Total Budgeted Revenues

\$46,072,500 100.00%

SEDOL EDUCATION FUND BUDGET - EXPENSES - FY22

Below is a detailed listing of Education Fund budgeted expenses:

Salaries	\$31,420,000	66.39%
Employee Benefits	\$8,326,000	17.59%
Purchased Services	\$3,524,200	7.45%
Purchased Services-Connections	\$1,000,000	2.11%
Supplies	\$700,000	1.48%
Capital Outlay	\$300,000	0.63%
Dues/Fees	\$25,000	0.05%
Non-Capital Outlay	\$575,000	1.22%
Integration Fee-JPC	\$103,287	0.22%
Flow-thru Reimbursements	\$1,000,000	2.11%
Transfer to Transportation Fund	\$350,000	0.75%
Total Budgeted Expenses	\$47,323,487	100.00%

The majority of expenses are Salary/Benefits; which accounts for 83.98% of the Education Fund expense budget.

Budget Overview

EDUCATION FUND – Exhibit A

Overview of FY22 Enrollment & Contractual / Itinerant Services

Overall expected FY22 enrollment is 701; this is a decrease of 68 students from the FY21 estimated actual enrollment of 769 students. For trend data, refer to the “Enrollment History” chart on page 29 for details.

Contractual Services – Positions: Districts requested 15.8 fte service contracts for FY22; this is an increase from the 14.1 fte positions requested in FY21: the budgeted revenues are \$1,416,650.

Contractual Services – Early Childhood Evaluations: Districts requested 16 evaluations for FY22; this is an increase from 15 requested in FY21: the budgeted revenues are \$78,150.

Itinerant Services: The FY21 budget reflected itinerant services for 285 students, while the FY22 budget reflects services for 275 students; the budgeted revenues are \$550,000.

Non-Member District enrollment: It is expected to decrease from 4 students to 3 students; the budgeted tuition revenue generated is \$254,825.

EDUCATION FUND REVENUES

Tuition Rates: This proposed budget reflects an increase of 3% in tuition rates. Member district tuition revenue is budgeted at \$31,141,500, while special needs revenue is budgeted at \$2,983,878.

History of Tuition Rate Increases (Decreases):					
	FY21 – 2%	FY20 – 1%	FY19 – 3%		
FY18 – 3%	FY17 – 5%	FY16 – 3%	FY15 – 5%	FY14 – (3)%	FY13 – 0%

IDEA Grants: Effective July 1, 2020 all IDEA grant funds will flow directly to districts, therefore, no IDEA revenue has been included in this budget.

Tuition Rates Reset – in FY21: Effective July 1, 2020, IDEA grant funds will no longer flow through Special Education Cooperatives. Because of this change, it is necessary to reset tuition rates effective 2020-2021. Tuition rates were most recently reset effective 2018-2019. Tuition rates will be monitored in future years, with tuition rate resets occurring every two to three years. Details describing how the rates were calculated start on page 23.

EDUCATION FUND REVENUES continued

Update on Plans for FY22 – Special Needs Paraprofessionals/Classroom Paraprofessional Staffing:

As reported with the FY19 budget, member districts were paying for 54 Special Needs Paraprofessionals. The number of Special Need Paraprofessionals has remained in the 52 – 58 range since the 2013-14 school year. The Administrative Team feels this number would decrease if, in certain programs, the paraprofessional staffing ratio was realigned to meet current needs, as it has been a number of years since the staffing model was adjusted. Note - the programs affected are:

Educational Life Skills
Language and Social Skills Opportunities 2
Teaching Appropriate Behaviors

Exploring Learning and Participating
Shaping Appropriate Behaviors
Community Life Skills (Transition)

The plan is to adjust the paraprofessional staffing ratio which will increase classroom paraprofessionals. This increase will be offset by a decrease of Special Needs Paraprofessionals. The decrease of Special Need Paraprofessionals will require an increase in tuition rates to cover the cost of the additional classroom paraprofessionals; however, the offset to districts will be a decrease in costs associated with Special Needs Paraprofessionals.

This process began during the 2018-2019 school year as student IEP meetings were held. The new staffing pattern will be recognized and discussed amongst the IEP team, which should result in a decrease in the number of required Special Needs Paraprofessionals. As Special Needs Paraprofessional service is removed from student IEP's, the charge will also be removed from district tuition billing. Those Special Needs Paraprofessionals that are no longer required per IEP will become classroom paraprofessionals.

At the beginning of the 2019-20 school year, the number of Special Needs Paraprofessional positions that have been removed from student IEP's during the 2018-19 school year (and have become classroom paraprofessional positions) will be multiplied by the 2019-20 Special Needs Paraprofessional rate and added to each specific programs' tuition rate by dividing the Special Needs Paraprofessional cost equally over the expected enrollment. This same process will occur each year until the expected number of Special Needs Paraprofessionals have become classroom paraprofessionals, which is expected to occur over a two to three-year period.

Update – during the 2018-19 school year, the number of Special Needs Paraprofessionals decreased from 59 to 55. The SAB program had the largest decrease from eight to two and is the only program that will experience the staffing model change, which results in a tuition increase of \$3,442.

Update – during the 2019-20 school year, the number of Special Needs Paraprofessionals decreased from 55 to 49. The decrease was experienced by all programs; therefore, no program will include additional increased tuition in 2020-2021.

Update – during the 2020-21 school year, the number of Special Needs Paraprofessionals decreased to 38. The decrease was due, in large part, to student enrollment decreases and was experienced by all programs; therefore, no program will include additional increased tuition in 2021-2022.

During the 2021-22 school year, the focus will remain on decreasing the number of Special Needs Paraprofessionals. Any program which significantly decreases the number of Special Needs Paraprofessionals will have their tuition rate adjusted in 2022-23.

Calculations and details of the plan for realignment of special needs paraprofessionals have been reviewed with the Executive Board on January 25, February 22, March 22, April 12 and April 26, 2018. It was presented at a special meeting April 27, 2018 and at the budget meetings held in May 2018 in which District Board Members, Superintendents, Business Managers and Special Coordinators were invited. It was also discussed and voted on at the June 2019 Governing Board meetings in tandem with the FY20 SEDOL Budget.

Evidence-Based Funding (EBF) (Formerly known as Special Education Personnel Reimbursement):

Evidence-Based Funding for Student Success Act (or Public Act 100-0465) was signed into law on August 31, 2017. This act combined five programs into a single program now known as Evidence-Based Funding. The five programs are: General State Aid (GSA), Special Ed Personnel, Special Education-Funding for Children Requiring Special Ed Services, Special Education-Summer School and English Learner Education. In this new system, districts are held harmless and receive the same receipts from each of the five programs they received in FY17. For SEDOL, the hold harmless revenue is the Special Education Personnel - \$3,751,446.

The benefit to EBF is the payment schedule. In the past, this revenue was scheduled to be paid quarterly; however, the timing of the payments was inconsistent, which caused cash flow concerns. The new funding method is paid on the GSA schedule which is paid timely, twice a month, August through June. This is an improvement for cash flow.

This revenue is used in many calculations, such as: contractual and itinerant rates, tuition rates, special needs position rates, ESY and other misc. billing rates. The EBF is the largest single revenue source after tuition and is crucial to SEDOL's overall financial stability.

Special Needs Revenue – Member Districts: Students requiring a Special Needs Nurse, Paraprofessional or Sign Language Interpreter will pay the assigned program tuition rate, plus an additional \$34,688 (FY21-\$33,785) for a Paraprofessional, \$84,108 (FY21- \$83,275) for a Nurse and \$55,068 (FY21-\$52,950) for a Sign Language Interpreter.

Alternative Learning Opportunities Program (ALOP): Article 13B of the School Code (105 ILCS 5/Art. 13B) recognizes that in order to achieve high standards, some students will need educational supports and other support services that are not currently provided by their school programs. In order to address these needs, Article 13B enables school districts to develop and implement Alternative Learning Opportunities Programs (ALOPs) that offer a broader range of academic, behavioral, and social/emotional interventions designed to increase achievement levels of these students so that they are able meet the Illinois Learning Standards and complete their education in a safe learning environment. The revenue from the ALOP program - \$1,094,000 – allows SEDOL to offer various educational program enhancements.

Special Needs Non-Member District Rates: Students requiring a Special Needs Nurse, Paraprofessional or Sign Language Interpreter will pay the assigned program tuition rate, plus the additional scheduled Special Needs rate for the position. This rate begins with the member Special Needs rate and is adjusted to reflect IMRF. Rates are also shown on the "Non-Member District Tuition Schedule" on page 23. Special Needs: Nurse-\$96,723, Sign Language Interpreter-\$63,320 and Paraprofessional-\$39,888.

EDUCATION FUND EXPENSES

Salaries: See staffing chart on page 21 for details on positions. All salary increases have been included in this budget.

Benefits: Health, Dental & Life Insurance benefits – the district has received benefit plan increases for next year. They have been incorporated into the benefit costs in this budget.

Increases in rates are as follows – preliminary rates (P) final rates below:

Health – PPO – 4 % (8.3% P)	Dental – PPO – 0%	Life -0%
Health – HMO – 7 % (20.4% P)	Dental – HMO – 0%	Vision – 0% (included in dental)

Reserve staffing units are included in the final budget: \$250,000 for salary and benefits.
These positions will only be filled if enrollment increases in programs.

Purchase Service – Professional Development: Included within the purchase service line of the budget are funds to be spent for staff and/or board members to attend or access professional development. Expenses for professional development may include, but are not limited to, costs such as: conference, speaker and material fees, travel expenses, such as mileage, airfare, car rental, hotel and meal reimbursement and other related costs. SEDOL's policies 2:125 and 5:60 must be followed in order to access these funds.

Expected Costs to Borrow: Fund balances are expected to be adequate through June 2022, therefore no costs associated with borrowing have been included in the FY22 budget or FY23 and FY24 projections.

Supplies/Capital Outlay/Non-Capital Outlay:

Expected purchases include:

- Purchase required PPE for students and staff
- Replace network fiber to upgrade speed and capability of network
- Replace/add laptops, chrome books, iPads, switches, servers and/or other technology equipment

Permanent Interfund Transfer: 105 ILCS 5/17-2a allows districts to transfer funds between operating funds.
This budget includes one such transfers:

Education to the Transportation Fund to maintain a positive fund balance

Factors Applied to FY23 & FY24 Projections

Revenues

- Tuition Rates to increase 5% each year
- Audiology Services to be billed to member districts - for non-SEDOL students
- Infinitec services to be billed to member districts
- Contractual and Special Needs rates – increase 3%
- Evidence-Based Funding and ALOP – remain constant

Expenses

- | | |
|---|--|
| Staffing – remains constant | Health, Dental, Life Ins. Benefits – increase 3% |
| Purchase Services - increase 3% | Supplies – remain constant |
| Integration Fee – increase 3% | Connections Flow-Through – remains constant |
| Capital/Non-Capital Outlay and Dues/Fees – remains constant | |

Coronavirus Disease 2019 - Revenue and Costs

The Coronavirus Disease 2019 (COVID-19) pandemic demanded that schools quickly develop alternative ways to deliver their educational services. SEDOL began planning for these changes in March 2020. The changes we have implemented, in response to COVID-19 restrictions, includes expenses during both the 2019-20 and 2020-21 fiscal years and have impacted our fiscal year 2021-22 budgeted expenses.

Pandemic related expenses include the following:

- Cost of personal protection equipment (PPE)

- Purchase of additional technology devices to accommodate remote learning: MacBooks, iPads, Chromebooks, webcams, etc.

- Purchase of specialized disinfectant devices

- Purchase of additional cleaning and disinfecting supplies

- COVID testing supplies and associated costs of removal of medical waste

Education Fund expenses - through March 2021, the Education Fund has incurred COVID-19 related expenses of \$578,449, while the FY22 budget includes \$110,500 in COVID-19 related expenses.

Operations & Maintenance Fund expenses - through March 2021 the O&M Fund has incurred \$76,000 of COVID-19 related expenses, while the FY22 budget includes an additional \$50,000 in COVID-19 related expenses.

As a special education cooperative, SEDOL was not eligible for most of the additional funding the government made available for education through the CARES Act for the Elementary and Secondary School Emergency Relief funds (ESSER funds); these funds were distributed based on Title I allocations. SEDOL has received \$15,099 in CARES funds for technology expenses. At this time, it does not appear that SEDOL qualifies for any of the other new funding initiatives.

SEDOL OPERATIONS & MAINTENANCE FUND BUDGET - FY22

The majority of the Operations & Maintenance fund is funded by member districts O&M Assessment.

The O&M Assessment amount is set each year by the Executive Board during the budget process. Each districts' share is based 1/3 on prior year EAV, 1/3 on district Fall enrollment and 1/3 on .

The other revenues budgeted include: interest earned, Housing Formula fees and the lease termination agreement with Lake Forest District 67.

The expenditures included in the budget are:

Salary/Benefits for 21 fte staff - custodial and maintenance

Purchase Service - repairs/maintenance, utilities, rent, copiers, prop/liability insurance, other professional services

Supplies - utilities and supplies

Non/Capital Outlay - completion of Administration renovation project and other necessary capital projects

SEDOL O&M Fund Budget FY22

Beginning Fund Balance*
\$2,665,502

BUDGETED REVENUES

Interest Earned	\$10,000	0.33%
O&M Assessment	\$2,912,264	95.31%
Lease Term Agrmnt	\$96,410	3.16%
Housing Fees	\$36,540	1.20%

Total Revenues \$3,055,214 100.00%

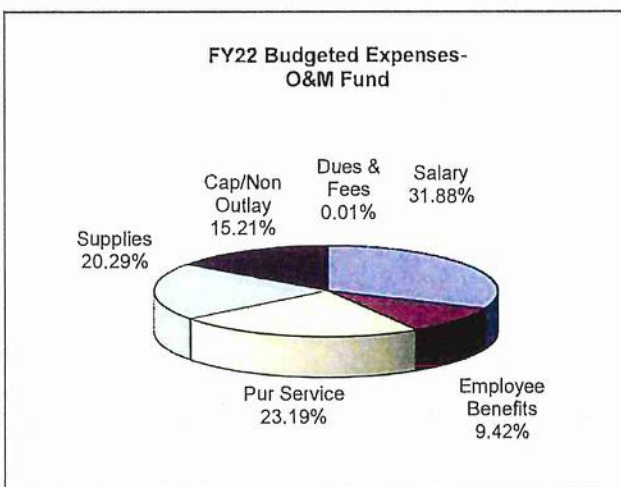
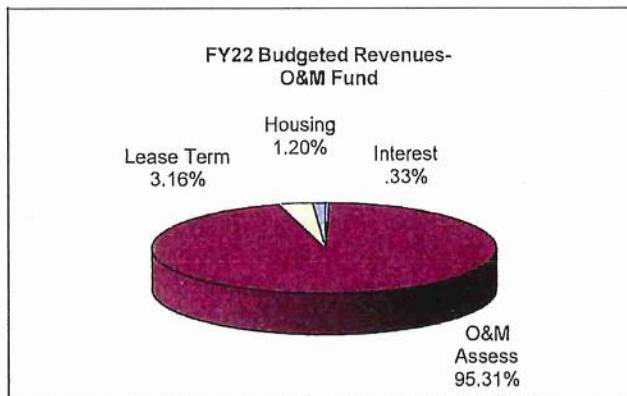
BUDGETED EXPENSES

Salary	\$1,100,000	31.88%
Employee Benefits	\$325,000	9.42%
Purchase Serv	\$800,000	23.19%
Supplies	\$700,000	20.29%
Cap/Non Outlay	\$525,000	15.21%
Dues & Fees	\$500	0.01%

Total Expenses \$3,450,500 100.00%

Budgeted Ending Fund Balance
\$2,270,216

*Unaudited figures



OPERATIONS & MAINTENANCE FUND – Exhibit B

Revenue: O & M Assessment – History of rate increases – FY22-5%, FY21-5%, FY20-5%, FY19-3%, FY18-3%, FY17-3%

Staffing: Increased 1 fte to 22

Capital Outlay: Includes expenses to complete necessary critical capital projects/repair and maintenance identified by the Building Condition Assessment. This includes:

South Floor - replacement of gym floor; current tile, replace with GER floor
Cyd Lash Academy – replace carpet in main office, tile first and second floor
Fairhaven School – addition of playground
O&M Department – replace Kubota and 2009 cargo van

Fairhaven School – SEDOL has entered into a lease agreement with Diamond Lake School District 76 to lease their Fairhaven School. This school began housing SEDOL program(s) beginning school year 2020-21; which has allowed space necessary for enrollment growth in various programs. Necessary renovations began in March 2020 with the majority of projects completed by August 2020. Necessary renovations were expected to cost \$5,500,000, however the project finished at a total of \$4,702,439. The capital projects completed included: boiler replacement, student restroom renovations, parking lot/drive extension, replacement of univent system, replace classroom doors/hardware, remove ceiling fans in classrooms, replace wire glass in corridors and required asbestos abatement and flooring replacement (in specific areas).

The capital project costs have been paid from fund transfers totaling \$4,702,439 from the Education Fund to the O&M Fund. Note: \$4,000,000 has already been transferred during the 2019-2020 school year, while \$725,000 was transferred during the 2020-2021 school year.

Factors Applied to FY23 & FY24 Projections

O&M Assessment – increase 5% Staffing – remains same
Health and life ins. benefits – increase 3% Non-Capital Outlay and Dues – remain constant
Purchase Services and Supplies – remain constant
Capital Outlay – reflects possible future projects, such as: replace roof at John Powers Center and/or Cyd Lash Academy and/or replace condensers at Cyd Lash Academy and Administration Building.

SEDOL DEBT SERVICE FUND BUDGET - FY22

SEDOL Bond History: The 2008a Laremont Bond was refunded April 15, 2015 due to the lease termination agreement with Lake Forest District 115. Six districts remain indebted in this bond: two will complete payment in FY24, one in FY25 and the remaining three districts in FY29.

The main revenue source of this fund is member district contributions, while the main expense is the bond payment, which includes principal and interest.

SEDOL Debt Service Fund Budget FY22

Beginning Fund Balance*
\$177,243

BUDGETED REVENUES

Interest Earned	\$1,000	0.22%
Member District Contr	\$462,800	99.78%

Total Revenues	\$463,800	100.00%
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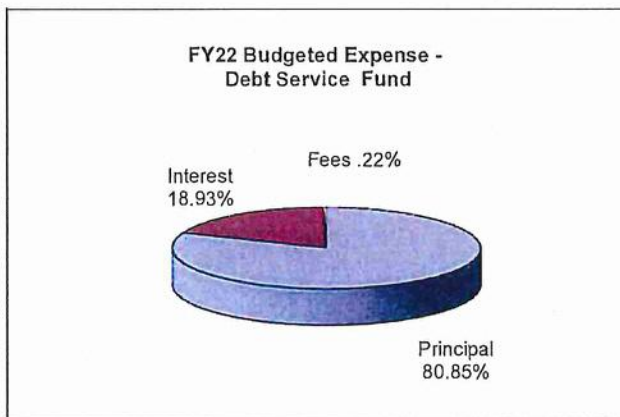
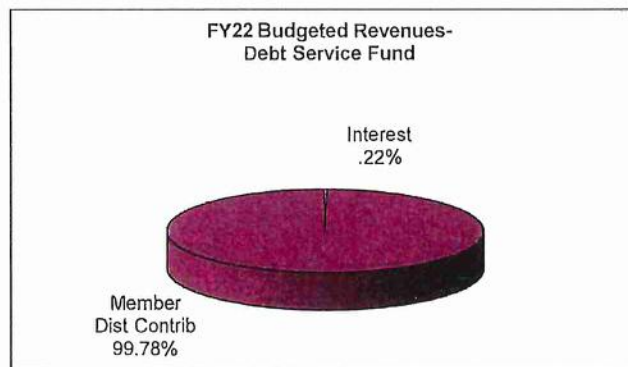
BUDGETED EXPENSES

Principal	\$375,000	80.85%
Interest	\$87,800	18.93%
Fees	\$1,000	0.22%

Total Expenses	\$463,800	100.00%
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Budgeted Ending Fund Balance
\$177,243

*Unaudited figures



DEBT SERVICE FUND – Exhibit C

Outstanding Bond – Refunded Bond 2015b – current principal balance \$2,060,000

Bond History: The 2008a Laremont Bond was refunded April 15, 2015 due to the lease termination agreement with Lake Forest District 115. Six districts remain indebted in this bond: two will complete payment in FY24, one will complete payment in FY25 and the remaining three in FY29.

Factors Applied to FY23 & FY24 Projections:

Reflects actual member district billing receipt and the actual bond payment schedule

SEDOL TRANSPORTATION FUND BUDGET - FY22

The majority of the Transportation fund is funded by ISBE Special Education Transportation Claim Reimbursement and an annual transfer from the Education Fund.

The ISBE Special Education Transportation Claim reimburses SEDOL for 80% of its claimable expenditures. The reimbursement amount is received one year in arrears. As the claim does not reimburse 100% of expenditures and SEDOL is not allowed to levy Transportation Funds, the Executive Board transfers funds from the Education Fund to the Transportation Fund so the fund is kept solvent.

The other revenues budgeted are - interest earned

The expenditures included in the budget are:

Salary/Benefits for 2.5 fte staff - drivers and clerical

Purchase Service - Lakeside Contract for Transition Program work runs and district-wide community and field trips

Capital Outlay-to replace older vehicles

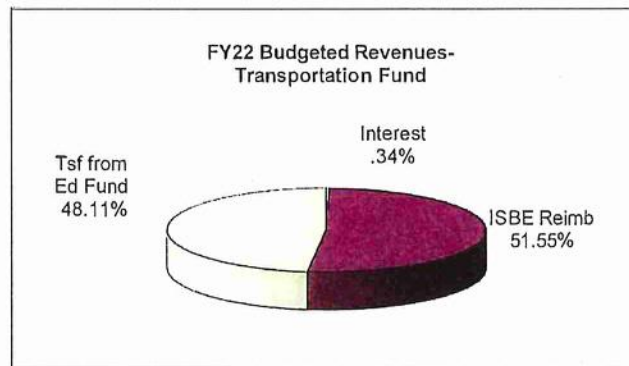
SEDOL Transportation Fund Budget FY22

Beginning Fund Balance*

\$1,204,784

BUDGETED REVENUES

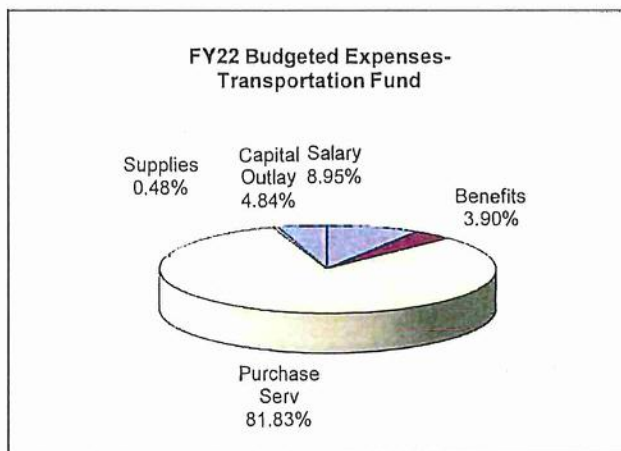
Interest Earned	\$2,500	0.34%
ISBE Reimbursement	\$375,000	51.55%
Tsf from Ed Fund	\$350,000	48.11%



Total Revenues \$727,500 100.00%

BUDGETED EXPENSES

Salary	\$92,425	8.95%
Employee Benefit	\$40,250	3.90%
Purchase Service	\$845,000	81.83%
Supplies	\$5,000	0.48%
Capital Outlay	\$50,000	4.84%



Total
Expenses \$1,032,675 100.00%

Budgeted Ending Fund Balance
\$899,609

*Unaudited figures

TRANSPORTATION FUND – Exhibit D

Revenue: Special Education Transportation Reimbursements - estimated actual claim - prorated at 85%.

Note: As FY22 is budgeted on an accrual basis it is appropriate to budget all payments; however, if payments are not received timely a negative cash balance will result. This negative cash balance will require an interfund loan from the Education Fund, which 105 ILCS 5/10-22.33 allows.

Update on FY21 Transportation Claim Reimbursement: To date SEDOL has received three of the four expected payments. It is estimated that the FY22 reimbursement will be prorated at 85%.

Staffing: 2.5 fte - staff includes drivers and clerical staff.

Capital Outlay: Vehicles – \$50,000 to replace a 2009 multi-function activity bus.

Permanent Transfer from Education Fund: The major revenue source for this fund is from the Special Education Transportation Claim. As this reimbursement is based on 80% of the previous years' allowable expenses, the fund requires a transfer each year to maintain a positive fund balance.

Factors Applied to FY23 & FY24 Projections:

Transportation Claim Revenue – estimated actual – prorated at 85%

Staffing – remains 2.5 fte

Health, Dental & Life Ins. Benefits - increase 3%

Capital Outlay – based on expected need

Purchase Services-Contract – increase 3%

Other Purchase Services and Supplies – 2%

SEDOL IMRF FUND BUDGET - FY22

The majority of the IMRF fund is funded by Member District Tax Levy.

Annually, in October, SEDOL sends each district a levy packet and directs them to levy a specific dollar amount for their SEDOL IMRF Levy. The levy amount is set each year by the Executive Board during the budget process. The amount to be levied by each district is calculated based upon the levy amount and the specific district's prior year EAV.

The other revenues budgeted are:

- interest earned
- reimbursement by districts, for nurses that are required to ride the bus to supervise a particular student.

The expenses budgeted reflect the amount of IMRF SEDOL is expected to pay for an estimated 346 IMRF-eligible employees. SEDOL's 2020 IMRF rate is 11.92%, while the 2021 IMRF rate is 11.93%.

SEDOL IMRF Fund Budget FY22

Beginning Fund Balance*

\$1,558,921

BUDGETED REVENUES

Interest Earned	\$12,000	0.84%
District Levy	\$1,400,000	98.45%
District Reimb	\$10,000	0.71%

Total Revenues \$1,422,000 100.00%

BUDGETED EXPENSES

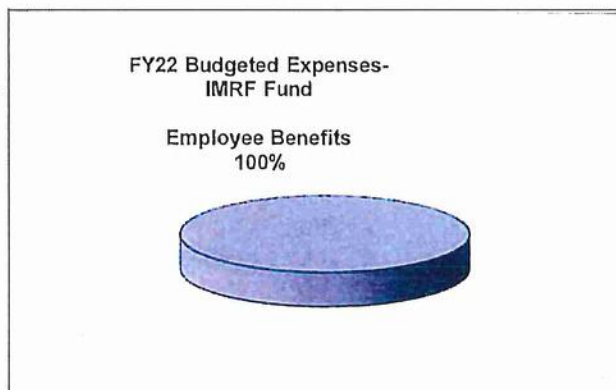
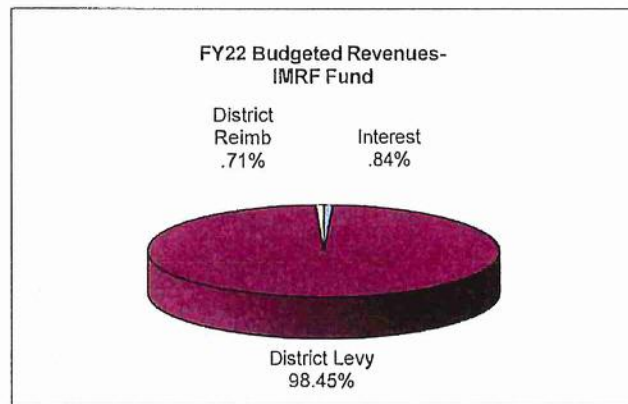
Employee Benefits \$1,350,000 100.00%

Total
Expenses \$1,350,000 100.00%

Budgeted Ending Fund Balance

\$1,630,921

*Unaudited figures



IMRF FUND – Exhibit E

Revenue: Member District Levy - major source of revenue is the levy. Annually in September, SEDOL directs its member districts to levy IMRF funds on SEDOL's behalf. The total required levy amount is allocated among member districts based on the district's equalized assessed value.

History of IMRF Rates:

2021 – 11.93%
2020 – 11.92%
2019 - 9.19%
2018 – 12.68%
2017 – 13.00%
2016 – 13.02%
2015 – 12.39%
2014 – 14.21%
2013 – 17.29% - Final year ERI is included in rate
2012 – 16.48%

Factors Applied to FY23 & FY24 Projections:

Staffing remains constant - Rates used as noted above

Due to the procedural change in which all IDEA funds will be allocated to districts and not allowed to flow to SEDOL, tuition rates were reset for FY21. ISBE specifies that tuition rates will be set every year using the *Special Education Tuition Cost Sheet Form 50-66A*, which uses actual revenues and expenditures. Due to the complexity of our programs, SEDOL has never followed this method as there would be a great fluctuation in tuition rates each year causing districts budgeting concerns, such as: crossover of fiscal years in tuition payments as rates would not be finalized until the following December, concerns with maintenance of effort and issues of fairness in regards to staff costs and their assignments to specific programs.

ISBE Form 50-66A method uses: (sample form shown on page 28)

- Method used to calculate reset tuition rates:

- 23

After calculating the net cost of each program, it was divided into the total net costs of all programs to calculate the percentage of total cost. This percentage was then applied to the tuition revenue to calculate the required tuition revenue per each program. The tuition rate was arrived at by dividing the number of enrolled students over the required tuition revenue to calculate the tuition rate.

This completes the description of the steps taken to calculate the reset member district tuition rates.

Non-Member Tuition Rates

The non-member rates have also been reset, effective with the FY21 budget. The base begins with the reset member district tuition rates, as described above. However, since the rate is for a non-member district, there are revenues included in the member tuition rates that should not be included and additional costs that must be included.

Below is a list of adjustments made to the non-member tuition rates:

1. does not include Evidence Based Funding Revenue
2. does include the annual depreciation expense
3. does include the annual O&M assessment amount
4. does include the annual IMRF levy amount
5. does include the annual estimated "Housing" cost for Sector Programs
6. does include the cost for future building/campus maintenance projects

TUITION

Pre-Bill: July (processed Mid-July)

Member District - 35% of estimated total for the school year using current tuition, special needs rates and students enrolled.

Non-Member District – 50% of estimated total bill for the school year using current tuition, special needs rates and students enrolled.

Monthly: (first week of the month for current month)

Member District: remaining 65% is billed August through June. The tuition charge is calculated using current tuition, special needs rates and students average daily enrollment (not attendance); it also reflects adjustments for enrollment changes that occurred the previous month.

January: (processed first week of January)

Non-Member District – remaining 50% of estimated total bill for the school year using current tuition and special needs rates and students average daily enrollment (not attendance).

TUITION ADJUSTMENTS AND NOTES

Early Childhood:

Any early childhood aged student enrolled in a program will be charged that particular programs rates, i.e. an early childhood aged student enrolled in LASSO 3 is charged the LASSO 3 tuition rate.

Discontinued Enrollment: All programs but CLST

If a student discontinues enrollment - the tuition charge will cease the date of exit.

Early Graduation: All programs but CLST

If a student graduates early – the tuition charge will cease the date of exit.

Students that attain the age of 22 during school year - beginning FY19

Community Life Skills Transition Program (CLST) Tuition only, beginning 2018-19: SEDOL will charge tuition for the month in which any student attains the age of 22 (i.e. if the student is enrolled the first day of the month and attains the age of 22 on the first of the month or any day after the month begins, the district will be charged that months' tuition).

All other programs – tuition charge will cease the day the student attains age 22.

Special Needs Positions:

If a student discontinues enrollment and was assigned a special needs paraprofessional, sign language interpreter or nurse, the charge to the district will continue for the remainder of the school year, unless the staff can be reassigned to a vacant position (or if an agency hire, the date the contract can be stopped). The continued charge includes any unemployment costs related to the special need staff.

Program - Classroom "Take-Back"

Deadline to notify SEDOL: February 1st of prior school year – written notice to SEDOL required

A classroom take-back is when the district determines that services with SEDOL need not continue as the services can be delivered within the district. A classroom take-back is defined as: four (4) or more students in a specific instructional program, within a 4-year age span. This requires written notice to the Superintendent of SEDOL by February 1st of the prior school year.

OTHER BILLING

CONTRACTUAL REQUESTS

BILLED: 4 times per year (October, December, February, April)

SEDOL provides Contractual Services to member districts and must be requested/received by February 1st of prior school year. Contractual services consist of half day or full day services only for specific professional positions. These rates are set each year and approved by the Executive Board. Rate calculations are done using average salaries/benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

PRIVATE PLACEMENT TEAM

BILLED: October and January

SEDOL provides Private Placement Team services for member districts. All requests for Private Placement Team services to be provided by SEDOL for the next school year must be received by February 1st. Private Placement Team rates are set each year and approved by the Executive Board. The rate is calculated by using the average salaries, benefits and other direct costs of the staff providing the service, less any special education reimbursement (now EBF).

ITINERANT SERVICES

BILLED: Quarterly

SEDOL provides Itinerant Services to member districts which are requested by the district and billed on an hourly rate. These rates are set each year and approved by the Executive Board. Rate calculations are done using the average salaries, benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

English Learners (EL) ITINERANT: All students receiving EL Itinerant services will be charged the hourly rate regardless of placement in a SEDOL classroom or District classroom.

OTHER ITINERANT SERVICES: If a student enrolled in a SEDOL program requires additional itinerant services (unrelated to the SEDOL program), the district will be charged for those services. For example, if a student enrolled in the Transition program requires Hearing Itinerant services, the district will be charged for the services provided.

AUDIOLOGY SERVICES

Billed: Bi-Annually

Member Districts are charged a prorated share of SEDOL's budgeted expenditures for audiology services provided to Member District students who are not enrolled at SEDOL. The amount billed is based 50% on prior year number of audiology service visits and 50% on current year fall enrollment.

1st Billing: September: Based on each districts' number of audiology service visits in the prior school year.

2nd Billing: January: Based on Member District Fall Enrollment (current year)

INFINITEC BILLING

Billed: Annually

Member Districts are charged a prorated share of SEDOL's Infinitec membership fee. The amount billed is based on current year fall enrollment. Note – Infinitec provides on-line staff development, staff compliance training and a student equipment loan program.

Billing: November: Based on Member District Fall Enrollment (current year)

IDEA and IDEA PRE-K Grant: Effective July 1, 2020 (FY21) IDEA Grant funds will flow directly to districts and are no longer part of the SEDOL budget.

EXTENDED SCHOOL YEAR (ESY)**Billed: Annually - October**

District and SEDOL students may be placed in the SEDOL Extended School Year program (ESY) per students' IEP. ESY billing is done in October after the program session has been completed and all data relative to ESY has been submitted to the SEDOL Billing Department. As a reminder, Districts will be charged the full ESY rate even if a student withdraws.

OTHER MISC. BILLING**BILLED: Quarterly**

SEDOL provides other miscellaneous services as requested by districts. Rates for these services are set each year and approved by the Governing Board with the budget process. The rates are calculated by using the average salaries, benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

O&M ASSESSMENT**Billed: Tri-Annually**

Member Districts are charged a prorated share of SEDOL's operations and maintenance expense budget. Beginning in 2020-2021, the amount billed is based 1/3 on prior year Equalized Assessed Value (EAV), 1/3 on current year fall enrollment and 1/3 on previous year ADE (average daily enrollment) in SEDOL building-based programs.

- 1st Billing: September: Based on Member District Equalized Assessed Value (EAV)
(Prior year EAV: Information provided by County Assessor/County Clerk Office)
- 2nd Billing: December: Based on Member District Fall Enrollment (current year)
- 3rd Billing: February: Based on previous year ADE in SEDOL building-based programs

HOUSING CHARGE OR CREDIT**Billed: Annually in November**

The Housing Formula is used to cover costs associated with housing classrooms in member district schools. Under the provisions of the Housing Formula, districts who host classrooms will be given a credit; the amount based upon the program housed. Housing formula also includes the cost of the leased facility used by CLST.

The Housing Formula is calculated one year in arrears. The formula is based on the previous years' hosted classrooms costs, average daily enrollment of students housed in sector and the leased facility.

Rate changes effective with the 2019-20 Budget

During 2018-19 the Housing Sub-Committee was formed out of members of the IDEA Planning Committee. This sub-committee was charged with analyzing the current Housing rates and determining if the Housing credit amount was appropriate. The sub-committee analyzed a member districts' actual cost to host a classroom; this included actual operation & maintenance costs and integration and supervision costs.

After analyzing the data, the sub-committee recommends a seven-tier rate system. The tiers are as follows:

SEDOL	FY22	FY21	FY21	FY20	FY19	FY18
Program-Enrollment	Budget	ADE	Budget	ADE	ADE	ADE

Buildings

ELP	112	113	116	117	114	114
LASSO 3	65	58	66	61	52	44
SAB	25	26	30	33	37	28
Alternative Elem Pk-5th		47	66	83		
Alternative Elem Pk-6th	49				137	139
Alternative Elem 6 th -8th		40	46	45		
Alternative Elem 7 th -8th	25				48	38
Alternative High School	74	75	93	90	91	96
Deaf/ Hard Hearing-HS	17	16	17	15	12	13
Deaf/Hard Hearing-Elem	38	43	45	50	46	41
Total Buildings	405	418	479	494	537	513

Sector

ECH-discontinued fy22		0	2	3	3	3
ELS	52	68	54	68	75	81
LASSO 2	93	84	88	94	91	85
LASSO 1	23	15	15	16	12	13
Vision	4	5	4	4	5	4
TAB	18	18	24	34	21	13
Community Life Skills	106	79	103	89	87	111
Total Sector	296	269	290	308	294	310

Itinerant

Hearing Impaired	34	41	42	46	52	52
LASSO	1	1	2	2	12	12
Adapted Physical Ed	0	1	1	1	8	8
Vision & Orientation/ Mobility	55	62	55	56	63	63
ELL	185	185	185	187	169	169
Total Itinerant	275	290	285	292	304	304

Total SEDOL	976	977	1054	1094	1135	1127
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SEDOL
STAFF INCLUDED IN BUDGET

POSITION	FY22	FY21	FY20	FY19	FY18
Licensed Teachers	132	149	162	161	161
Licensed – Speech Language Pathologists	22	23	26	25	27
Licensed – Social Workers	27	32	36	32	31
Licensed – School Psychologists	8	10	11	11	11
OT/PT/ COTA/PTA	22	24	24	24	26
Vocational Facilitators	8	9	10	11	12
Nursing Positions	28	29	28	28	27
Orientation and Mobility	1	1	1	1	1
Audiologists	4	4	4	4	4
Paraprofessionals	230	244	256	255	252
Sign Language Interpreters	17	15	15	15	11
Clerical	28	31	31	30	32
Specials (Tech, Grants)	2	3	3	4	4
ROE Staff	5	4	12	12	10
HV Techs	3	4	4	4	4
Foundation Staff	1	1	1	1	1
Operations & Maintenance Staff	22	21	19	19	19
Assistants/Coordinators	9	11	11	12	13
Administration	14	14	15	12	12
Total	583	629	669	661	658

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Member District Tuition Schedule

Program	FY22	FY21	FY20	FY19	FY18
CLST-Transition	\$35,515	\$34,481	\$25,563	\$25,310	\$26,960
Early Childhood (ECH)	-----	\$35,535	\$35,445	\$35,094	\$46,444
Educational Life Skills (ELS)	\$32,778	\$31,823	\$25,270	\$25,020	\$26,632
LASSO 1	\$36,628	\$35,561	\$36,676	\$36,313	\$35,711
LASSO 2	\$39,818	\$38,658	\$34,366	\$34,026	\$35,711
LASSO 3	\$69,646	\$67,617	\$58,953	\$58,369	\$46,425
SAB	\$52,665	\$51,131	\$39,297	\$35,500	\$38,828
Vision Program	\$53,310	\$51,757	\$41,353	\$40,944	\$32,710
TAB	\$39,383	\$38,236	\$35,937	\$35,581	\$25,476
Alternative High School (9-12)	\$37,569	\$36,475	\$25,315	\$25,064	\$26,406
Alternative Middle School (6-8)	-----	\$39,845	\$25,315	-----	-----
Alternative Jr. High (7-8)	\$41,040	-----	-----	\$25,064	\$25,639
Alternative Elementary (P-5)	-----	\$39,819	\$25,903	-----	-----
Alternative Elementary (P-6)	\$41,014	-----	-----	\$25,647	\$25,639
Deaf /Hard of Hearing-Elem	\$47,671	\$46,283	\$38,459	\$38,078	\$33,395
Deaf /Hard of Hearing-HS	\$56,587	\$54,939	\$46,628	\$46,166	\$33,395
Exploring, Learning, Participating	\$51,535	\$50,034	\$42,959	\$42,534	\$38,828
Special Needs Nurse	\$84,108	\$83,275	\$80,850	\$77,000	\$73,500
Sign Language Interpreter	\$55,068	\$52,950	\$51,400	\$49,900	-----
Special Needs Paraprofessional	\$34,688	\$33,785	\$32,800	\$31,900	\$30,800

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

Non-Member District Tuition Schedule

Program	FY22	FY21	FY20	FY19	FY18
Transition (CLST)	\$70,727	\$68,667	\$70,788	\$70,088	\$72,474
Early Childhood (ECH)	-----	\$46,114	\$42,075	\$41,659	\$96,437
Educational Life Skills (ELS)	\$41,263	\$40,061	\$36,672	\$36,309	\$62,400
LASSO 1	\$45,817	\$44,483	\$77,018	\$76,255	\$83,672
LASSO 2	\$50,976	\$49,491	\$49,205	\$48,718	\$83,672
LASSO 3	\$111,750	\$108,495	\$107,313	\$106,250	\$124,800
SAB	\$90,639	\$87,999	\$85,107	\$80,856	\$104,375
Vision Program	\$69,067	\$67,055	\$59,642	\$59,051	\$87,929
TAB	\$49,085	\$47,655	\$46,361	\$45,902	\$52,899
Alternative High School (9-12)	\$73,117	\$70,987	\$69,928	\$69,236	\$70,986
Alternative Middle School (6-8)	-----	\$74,357	\$69,928	-----	-----
Alternative Jr. High (7-8)	\$76,588	-----	-----	\$69,236	\$68,922
Alternative Elementary (P-5)	-----	\$74,919	\$70,525	-----	-----
Alternative Elementary (P-6)	\$77,167	-----	-----	\$69,827	\$68,922
Deaf /Hard of Hearing-Elem	\$84,961	\$82,486	\$83,631	\$82,803	\$89,770
Deaf /Hard of Hearing-HS	\$96,760	\$93,942	\$91,248	\$90,345	\$89,770
Exploring, Learning, Participating	\$89,784	\$87,169	\$89,172	\$88,289	\$104,375
Special Needs Nurse	\$96,723	\$95,765	\$92,978	\$88,550	\$73,500
Sign Language Interpreter	\$63,320	\$60,885	\$59,110	\$57,500	-----
Special Needs Paraprofessional	\$39,888	\$38,850	\$37,720	\$36,700	\$30,800

MEMBER DISTRICT RATES – OTHER SERVICES

SERVICES AVAILABLE:	FY22	FY21
Full Individual Evaluations*		
Full Individual Evaluation – both Psychology and Social Work	\$1,925	\$1,925
Full Individual Evaluation – Psychology only	\$1,500	\$1,500
Psychiatric Evaluations/Consultations	\$215/hr.	\$215/hr.
OT or PT Evaluation	\$90/hr.	\$90/hr.
Speech & Language Evaluation Includes complete speech/language evaluation	\$90/hr.	\$90/hr.
Assistive Technology Team Evaluation Includes Initial Evaluation, Follow-Up Visits, Consultations, Half Day Workshop, and 3-Tier Implementation/Support	\$85 hr./staff member	\$85 hr./staff member
Hearing/Vision & Technician Services	\$50/hr./staff member	\$50/hr./staff member
Vocational Assessments	\$75/hr.	\$75/hr
Behavior Specialist	\$75/hr.	\$75/hr
Non-Violent Crisis Intervention (NCI) (required books to be charged at cost)	unknown at this time	\$750 (Full) \$375 (Refresher)

Services for Non-Member Districts

If available, services will be provided and billed at 150% of member rate.

- * Includes Full Individual Evaluation for students placed in a Hospital, Private Day School, Residential Program, SEDOL program or any student receiving itinerant-only services from SEDOL (excluding psychiatric component). The full individual evaluation fee will be charged if SEDOL staff is to complete an evaluation on a student placed in a SEDOL program within 90 school days of the three-year case study compliance date. Any additional evaluations will be charged the rates listed above.

Note – the above rates are based on the assumption that a SEDOL staff member will provide the service. If SEDOL is not able to fulfill the request with a staff member, SEDOL will attempt to contract with an outside agency and any cost associated with the outside agency will be billed to the district who received the service.

MEMBER DISTRICT RATES – OTHER SERVICES

CONTRACTUAL – Daily Rate	FY22	FY21
Hearing Specialist	\$23,275	\$22,830
Vocational Program	\$11,549	\$11,449
Adapted Physical Education	\$14,612	\$16,280
Social Work Services	\$19,377	\$21,600
Nursing	\$22,645	\$21,900
OT/PT Services	\$19,047	\$20,046
Psychological Services	\$20,982	\$24,740
Speech & Language Therapy	\$17,276	\$17,229
Assistive Technology Service	\$17,006	\$16,656
LASSO Itinerant	\$14,821	\$17,500

ITINERANT – Hourly Rate	FY22	FY21
Vision	\$108	\$106
Hearing	\$130	\$128
LASSO	\$100	\$117
Orientation Mobility	\$108	\$106
TPI-ELL	\$67	\$67
Adapted Physical Education	\$81	\$90

CONTRACTUAL – Per Evaluation	FY22	FY21
Early Childhood Assessment Evaluation (ECAT)	\$4,884	\$4,798

PRIVATE PLACEMENT TEAM (Based on district enrollment)	FY22	FY21
Elementary Students	\$6.50	\$6.50
High School Students	\$9.10	\$9.10
Consultation Only	\$2,530	\$2,530

ADDITIONAL VOCATIONAL SERVICES (further info in contract)	FY22	FY21
Transition-Training Crew (per semester)	\$1,910	\$1,970
Transition-Independent Training Crew (per semester)	\$955	\$985
Transition-College First (annual)	\$1,950	\$1,950
Transition-College Plus (annual)	\$950	\$950
Transition-Voc Assessment (per hour)	\$71	\$75
Transition-STEP Services (per eligible case)	\$153	\$153

SEDOL CONTRACTS OVER \$25,000 INCLUDED IN FY22 BUDGET

Date	Vendor	Description	Annual Cost
01/29/13	Allied Benefits Inc.	Benefit Consultant (actual)	\$54,000
07/01/18	Blue Cross Blue Shield of IL	Health Insurance	\$7,000,000
07/01/18	Collective Liability Insurance	Workers Comp & Liability Ins	\$540,000
07/01/18	Connections Day School	Student Diagnostic Setting	\$1,000,000
06/12/08	Constellation	Natural Gas & Electricity	\$300,000
04/01/17	Dearborn National	Life Insurance	\$52,000
07/01/16	Dr. Marcia Leikin	Psychiatric Services	\$60,000
11/13/17	Dr. Mojgan Makki	Psychiatric Services	\$60,000
02/24/16	ECRA	Data Management	\$38,000
07/01/18	Eder, Casella & Co.	Audit Services	\$42,000
7/01/20	ProCare Therapy	Sign Language Services	\$176,400
02/27/16	Infinitec (UCP)	Assistive Technology Services	\$40,000
08/01/20	Seymour Ave. Property LLC	Rental Property-Seymour (actual)	\$36,540
01/01/17	Lake County Sheriff	School Resource Officer	\$140,000
12/17/20	Lakeside Transportation	Student Transportation	\$820,000
07/01/20	Net56	Technology Service (actual)	\$349,600
07/01/20	Net56	Bandwidth & Firewall (actual)	\$107,100
08/01/20	Preferred Meal System	Food Service	\$200,000
07/01/20	Embrace Education	Medicaid Service Fee	\$40,000
01/06/20	Garda World Security	Security Personnel	\$200,000
07/01/20	Soliant Health	Sign Language Services	\$650,000
04/22/21	Net56	Cybersecurity Protection (actual)	\$34,200
05/27/21	Net56	Technology Support (actual)	\$90,000
*Above amounts are estimates unless noted as actual Total			\$12,029,840

SEDOL – PROGRAM KEY CODE

PROGRAM		PROGRAM TITLE
CLST		COMMUNITY LIFE SKILLS TRANSITION (LEVEL 1)
EC/GLS		EARLY CHILDHOOD - GAGES LAKE SCHOOL
EC/JPC		EARLY CHILDHOOD - JOHN POWERS CENTER
EC/LAR		EARLY CHILDHOOD - LAREMONT
ECH		EARLY CHILDHOOD - SECTOR
EL/ALT		ALTERNATIVE ELEMENTARY - GAGES LAKE
ELP		EXPLORING, LEARNING, PARTICIPATING (Formerly Laremont)
ELS		EDUCATIONAL LIFE SKILLS
HS/ALT		ALTERNATIVE HIGH SCHOOL - CYD LASH
JPC		JOHN POWERS CENTER – Deaf/Hard of Hearing
LASSO1		LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 2)
LASSO2		LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 2)
LASSO3		LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 3)
OM		ORIENTATION & MOBILITY
SAB		SHAPING APPROPRIATE BEHAVIOR
TAB		TEACHING APPROPRIATE BEHAVIOR
VI		VISION PROGRAM
PARA_F		SPECIAL NEEDS PARAPROFESSIONAL FULL TIME
PARA_H		SPECIAL NEEDS PARAPROFESSIONAL HALF TIME
SLI		SPECIAL NEEDS SIGN LANGUAGE INTERPRETER
NURSE_F		SPECIAL NEEDS NURSE FULL TIME
NURSE_H		SPECIAL NEEDS NURSE HALF TIME



Illinois State Board of Education

100 North First Street, W-27D
Springfield, Illinois 62777-0001

Use your "Mouse" or "Tab" key to move through the fields and check boxes. After completing last field, save document to hard drive to make future updates or click print button.

SPECIAL EDUCATION TUITION COST SHEET (Sections 14-7.02b and 14-7.03 of the School Code)

through _____

☐ Regular Term

☐ Summer Term

FUNDING AND DISBURSEMENTS

DISTRICT COOPERATIVE PREPARING COST SHEET

CONTACT PERSON

PHONE

SPECIAL EDUCATION DATA

Name of Program _____

1. Total ADE this program _____
2. Days in session this program _____
3. Total Number of Sp. Ed. Pupils Enrolled _____

REGULAR EDUCATION DATA

4. Total number of pupils enrolled _____
5. Days in session _____
6. District per capita tuition charge \$ _____

EXPENDITURES

Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs		TOTAL \$
7. 1200 Instruction (specify)					\$
8. 2112 Attendance			X	Line 1	\$
9. 2113 Social Work Services			X	Line 1	\$
10. 2120 Guidance Services			X	Line 1	\$
11. 2130 Health Services			X	Line 1	\$
12. 2140 Psychological Services			X	Line 1	\$
13. 2150 Speech Pathology and Audiology Services			X	Line 1	\$
14. 2210 Imprv. of Instruction			X	Line 1	\$
15. 2220 Educational Media Serv.			X	Line 1	\$
16. 2310 Board of Education Serv.			X	Line 1	\$
17. 2320 Executive Administration			X	Line 1	\$
18. 2330 Special Area Admin.			X	Line 1	\$
19. 2410 Office of Principal			X	Line 1	\$
20. 2510 Direction of Business			X	Line 1	\$
21. 2520 Fiscal Services			X	Line 1	\$
22. 2570 Internal Services			X	Line 1	\$
23. 2600 Support Serv.-Central			X	Line 1	\$
24. Other (specify function)			X	Line 1	\$
25. Equipment Depreciation			X	Line 1	\$
Operation and Maintenance					
26. All 2540 expenditures					\$
27. Number of district-owned classrooms					\$
28. Cost/classroom (Line 25/27)					\$
29. Number of district-owned classrooms used in this program				X Line 28	\$
30. <input type="checkbox"/> Depreciation (Line 1 x \$200) or <input type="checkbox"/> Rent (Check the appropriate box)					\$
31. Other (Specify)					\$
32. TOTAL EXPENDITURES					\$

OFFSETS

33. Evidence Based Funding - Personnel _____ \$
34. Federal Funds - IDEA Part B _____ \$
- 34a. Other State and Federal Funds _____ \$
35. TOTAL OFFSETS _____ \$

NET EXPENDITURES

36. Line 32 minus (-) line 35 _____ \$
37. Line 36 divided (-) by line 1 (Total cost per 1.0 ADE) _____ \$

ISBE 53-55A(4/19)

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SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
SUMMARY ALL FUNDS

07/15/2021

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
BEGINNING FUND BALANCE	\$14,869,231	\$20,152,391	\$20,134,192	\$19,048,374	\$18,119,566	\$16,240,118	\$15,674,921
REVENUES							
LOCAL SOURCES							
DISTRICT TUITION/BILLING	33,777,363	34,053,290	39,201,840	35,424,079	37,330,650	39,143,450	41,045,282
ROE & FOUNDATION REIMB	1,205,143	1,095,670	397,350	507,524	497,350	512,270	527,640
CONNECTIONS REIMB	878,963	801,331	1,000,000	184,109	1,000,000	1,000,000	1,000,000
ALOP PROGRAM	871,926	1,194,030	1,200,000	1,194,029	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	5,857,666	5,391,129	5,508,265	5,169,348	5,243,514	5,599,715	5,853,567
TOTAL LOCAL SOURCES	42,591,061	42,535,450	47,307,455	42,479,089	45,271,514	47,455,435	49,626,489
FLOW THROUGH	11,894,409	10,641,153	1,000,000	741,896	1,000,000	1,000,000	1,000,000
STATE SOURCES							
EBF (Prev Personnel Reimb)	3,751,446	3,751,446	3,751,500	3,751,446	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	343,751	400,938	350,000	279,813	350,000	350,000	350,000
OTHER STATE SOURCES	862,011	788,784	721,750	708,007	378,000	683,000	718,000
TOTAL STATE SOURCES	4,957,208	4,941,168	4,823,250	4,739,266	4,479,500	4,784,500	4,819,500
FEDERAL SOURCES							
IDEA/IDEA PRE-K	8,808,183	7,791,173	0	0	0	0	0
MEDICAID MATCHING FUNDS	487,845	455,733	300,000	192,276	200,000	200,000	200,000
OTHER FEDERAL SOURCES	235,356	162,317	240,000	89,740	440,000	240,000	240,000
TOTAL FEDERAL SOURCES	9,531,384	8,409,223	540,000	282,016	640,000	440,000	440,000
TOTAL REVENUES	68,974,062	66,526,994	53,670,705	48,242,267	51,391,014	53,679,935	55,885,989
REV - ON BEHALF PAYMENTS	13,616,259	16,529,582	15,500,000	15,500,000	17,000,000	17,500,000	18,000,000

*Unaudited Amounts

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
SUMMARY ALL FUNDS

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED ACTUAL* 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
EXPENSES							
SALARIES	32,892,117	33,195,489	33,839,200	30,782,807	32,612,425	33,590,800	34,598,521
EMPLOYEE BENEFITS	9,403,874	9,635,198	10,284,780	9,263,440	10,041,250	10,356,112	10,680,962
PURCHASED SERVICES	5,315,060	6,800,337	6,080,000	4,749,762	5,169,200	5,317,926	5,455,369
SUPPLIES	1,234,536	1,052,654	2,405,500	1,148,583	1,405,000	1,255,000	1,255,000
CAPITAL OUTLAY	606,074	848,066	1,150,000	581,828	850,000	700,000	750,000
CAPITAL OUTLAY - Fairhaven Reno	0	3,774,850	2,950,000	740,603	0	0	0
DUES & FEES & OTHER	840,027	491,816	494,100	485,161	489,300	493,900	490,750
NON-CAPITAL EQUIPMENT	322,187	244,769	650,000	412,264	600,000	425,000	425,000
INTEGRATION FEE	177,874	169,059	165,275	100,277	103,287	106,394	109,585
CONNECTIONS FLOW-THROUGH	851,173	799,248	1,000,000	199,460	1,000,000	1,000,000	1,000,000
SUB GRANTS/MEDICAID	12,047,980	10,619,525	1,000,000	721,989	1,000,000	1,000,000	1,000,000
TOTAL EXPENSES	63,690,902	67,631,011	60,018,855	49,186,174	53,270,462	54,245,132	55,765,187
REVENUE OVER (UNDER) EXPENSE	5,283,160	(1,104,017)	(6,348,150)	(943,907)	(1,879,448)	(565,197)	120,802
TSF TO FUNDS	(450,000)	(4,450,000)	(1,850,000)	(1,075,000)	(350,000)	(350,000)	(350,000)
TSF FROM FUNDS	450,000	4,450,000	1,850,000	1,075,000	350,000	350,000	350,000
EXP - ON BEHALF PAYMENTS	13,616,259	16,529,582	15,500,000	15,500,000	17,000,000	17,500,000	18,000,000
ENDING FUND BALANCE	\$20,152,391	\$19,048,374	\$13,786,042	\$18,104,467	\$16,240,118	\$15,674,921	\$15,795,724

> > > **FUND BALANCE SUMMARY** < < <

Est. Assigned Fund Balance	173,984	3,175,000	175,000	175,000	175,000	175,000	175,000
Est. Unassigned Fund Balance	19,978,407	15,873,374	13,611,042	17,929,467	16,065,118	15,499,921	15,620,724
Estimated Total Fund Balance	\$20,152,391	\$19,048,374	\$13,786,042	\$18,104,467	\$16,240,118	\$15,674,921	\$15,795,724

*Unaudited Amounts

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
EDUCATION FUND

07/15/2021

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
BEGINNING FUND BALANCE	\$10,409,025	\$15,242,812	\$13,678,761	\$13,827,610	\$12,513,116	\$11,262,129	\$10,718,649
REVENUES							
LOCAL SOURCES							
DISTRICT TUITION	30,900,475	31,520,782	36,238,045	32,443,243	34,644,000	36,376,200	38,195,012
CONTRACT/ITIN/MISC BILLING	2,876,888	2,532,508	2,963,795	2,980,836	2,686,650	2,767,250	2,850,270
ROE & FOUNDATION REIMB	1,205,143	1,095,670	397,350	507,524	497,350	512,270	527,640
CONNECTIONS REIMB	878,963	801,331	1,000,000	184,109	1,000,000	1,000,000	1,000,000
ALOP PROGRAM	871,926	1,194,030	1,200,000	1,194,029	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	612,614	564,230	553,750	405,424	300,000	300,000	300,000
TOTAL LOCAL SOURCES	37,346,009	37,708,551	42,352,940	37,715,165	40,328,000	42,155,720	44,072,922
FLOW THROUGH	11,894,409	10,641,153	1,000,000	741,896	1,000,000	1,000,000	1,000,000
STATE SOURCES							
EBF(Prev Personnel Reimb)	3,751,446	3,751,446	3,751,500	3,751,446	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	343,751	400,938	350,000	279,813	350,000	350,000	350,000
STATE FREE BKFST & LUNCH	3,577	3,473	3,000	5	3,000	3,000	3,000
TOTAL STATE SOURCES	4,098,774	4,155,857	4,104,500	4,031,264	4,104,500	4,104,500	4,104,500
FEDERAL SOURCES							
IDEA/IDEA PRE-K	8,808,183	7,791,173	0	0	0	0	0
MEDICAID MATCHING FUNDS	487,845	455,733	300,000	192,276	200,000	200,000	200,000
NAT'L SCHOOL LUNCH PROG	235,356	162,317	240,000	89,740	240,000	240,000	240,000
E-RATE				15,099	200,000		
TOTAL FEDERAL SOURCES	9,531,384	8,409,223	540,000	297,115	640,000	440,000	440,000
TOTAL REVENUES	62,870,576	60,914,784	47,997,440	42,785,440	46,072,500	47,700,220	49,617,422
REV - ON BEHALF PAYMENTS	13,616,259	16,529,582	15,500,000	15,500,000	17,000,000	17,500,000	18,000,000

EXHIBIT A

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
EDUCATION FUND

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
EXPENSES							
SALARIES	31,931,376	32,233,906	32,660,000	29,720,520	31,420,000	32,362,600	33,333,478
EMPLOYEE BENEFITS	7,743,520	7,955,085	8,270,000	7,441,062	8,326,000	8,575,780	8,833,051
OTHER PURCHASED SERVICES	3,398,318	4,940,877	4,000,000	3,543,731	3,324,200	3,423,926	3,526,644
PUR SERV-PRO DEVELOPMENT	180,199	183,375	200,000	141,752	200,000	200,000	200,000
SUPPLIES	706,351	546,498	1,500,000	678,246	700,000	600,000	600,000
CAPITAL OUTLAY	214,856	163,163	300,000	74,355	300,000	200,000	200,000
DUES & FEES	16,749	24,481	25,000	17,086	25,000	25,000	25,000
NON-CAPITAL EQUIPMENT	318,393	244,769	600,000	386,456	575,000	400,000	400,000
INTEGRATION FEE	177,874	169,059	165,275	100,277	103,287	106,394	109,585
CONNECTIONS FLOW-THROUGH	851,173	799,248	1,000,000	199,460	1,000,000	1,000,000	1,000,000
SUB GRANTS/MEDICAID	12,047,980	10,619,525	1,000,000	721,989	1,000,000	1,000,000	1,000,000
TOTAL EXPENSES	57,586,789	57,879,986	49,720,275	43,024,934	46,973,487	47,893,700	49,227,758
REVENUE OVER (UNDER) EXPENSE	5,283,787	3,034,798	(1,722,835)	(239,494)	(900,987)	(193,480)	389,664
TSF TO TRANSPORTATION FUND	(450,000)	(450,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
TSF TO O&M FUND		(4,000,000)	(1,500,000)	(725,000)			
EXP - ON BEHALF PAYMENTS	13,616,259	16,529,582	15,500,000	15,500,000	17,000,000	17,500,000	18,000,000
ENDING FUND BALANCE	\$15,242,812	\$13,827,610	\$10,105,926	\$12,513,116	\$11,262,129	\$10,718,649	\$10,758,312

> > > **FUND BALANCE SUMMARY** < < <

Est. Assigned Fund Balance	173,984	3,175,000	175,000	175,000	175,000	175,000	175,000
Est. Unassigned Fund Balance	15,068,828	10,652,610	9,930,926	12,338,116	11,087,129	10,543,649	10,583,312
Estimated Total Fund Balance	\$15,242,812	\$13,827,610	\$10,105,926	\$12,513,116	\$11,262,129	\$10,718,649	\$10,758,312

*Unaudited Amounts

EXHIBIT A

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
OPERATIONS & MAINTENANCE FUND**

07/15/2021

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
BEGINNING FUND BALANCE	\$2,558,610	\$2,621,091	\$3,982,130	\$2,703,693	\$2,665,502	\$2,270,216	\$2,031,781
REVENUES:							
Interest on Investments	47,152	50,440	35,000	15,980	10,000	10,000	10,000
District Contrib - O&M Assessment	2,515,000	2,640,750	2,772,790	2,773,585	2,912,264	3,057,875	3,210,769
Housing Formula Fees	80,166	77,212	35,520	34,501	36,540	37,635	38,763
Lease Termination Agreement	88,231	90,878	93,605	93,604	96,410	99,305	102,285
Donation	30,400	0	110,000	54,000	0	0	0
Facility Rental Fees/E-Rate/Misc	8,073	240	0	0	0	0	0
State-School Maintenance Grant	0	50,000	0	0	0	0	0
TOTAL REVENUES	2,769,022	2,909,520	3,046,915	2,971,670	3,055,214	3,204,815	3,361,817
EXPENSES:							
Salaries	878,016	884,306	1,090,000	980,124	1,100,000	1,133,000	1,166,988
Employee Benefits	251,276	253,236	309,280	270,891	325,000	334,750	344,792
Purchased Services	659,222	726,664	850,000	740,038	800,000	800,000	800,000
Supplies	522,687	502,874	900,000	469,799	700,000	650,000	650,000
Capital Outlay	391,218	684,903	800,000	507,473	500,000	500,000	500,000
Capital Outlay-Fairhaven Renovation	0	3,774,850	2,950,000	740,603	0	0	0
Non-Capital Equipment	3,794	0	50,000	25,808	25,000	25,000	25,000
Dues/Fees	328	85	500	125	500	500	500
TOTAL EXPENSES	2,706,541	6,826,918	6,949,780	3,734,861	3,450,500	3,443,250	3,487,280
REVENUE OVER (UNDER) EXPENSE	62,481	(3,917,398)	(3,902,865)	(763,191)	(395,286)	(238,435)	(125,463)
TSF FROM EDUCATION FUND		4,000,000	1,500,000	725,000			
ENDING FUND BALANCE	\$2,621,091	\$2,703,693	\$1,579,265	\$2,665,502	\$2,270,216	\$2,031,781	\$1,906,318
> > > FUND BALANCE SUMMARY < < <							
Est. Assigned Fund Balance		1,733,843					
Est. Unassigned Fund Balance	2,621,091	969,850	1,579,265	2,665,502	2,270,216	2,031,781	1,906,318
Estimated Total Fund Balance	\$2,621,091	\$2,703,693	\$1,579,265	\$2,665,502	\$2,270,216	\$2,031,781	\$1,906,318

*Unaudited Amounts

EXHIBIT B

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
DEBT SERVICE FUND

07/15/2021

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
BEGINNING FUND BALANCE	\$168,577	\$172,498	\$176,042	\$176,042	\$177,243	\$177,243	\$177,243
REVENUES:							
Interest on Investments	4,271	3,894	2,000	1,551	1,000	1,000	1,000
Member District Contribution	822,600	466,900	467,600	467,600	462,800	467,400	464,250
TOTAL REVENUES	826,871	470,794	469,600	469,151	463,800	468,400	465,250
EXPENSES:							
Principal	685,000	350,000	365,000	365,000	375,000	395,000	410,000
Interest	137,600	116,900	102,600	102,600	87,800	72,400	54,250
Fees	350	350	1,000	350	1,000	1,000	1,000
TOTAL EXPENSES	822,950	467,250	468,600	467,950	463,800	468,400	465,250
REVENUE OVER (UNDER) EXPENSE	3,921	3,544	1,000	1,201	0	0	0
ENDING FUND BALANCE	\$172,498	\$176,042	\$177,042	\$177,243	\$177,243	\$177,243	\$177,243

*Unaudited Amounts

EXHIBIT C

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
TRANSPORTATION FUND

07/15/2021

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
BEGINNING FUND BALANCE	\$285,710	\$401,238	\$582,507	\$582,383	\$1,204,784	\$899,609	\$896,327
REVENUES:							
Interest on Investments	2,279	2,974	1,000	4,768	2,500	2,500	2,500
Other Local Receipts	500						
State Transportation Claim	858,434	785,311	718,750	708,002	375,000	680,000	715,000
TOTAL REVENUES	861,213	788,285	719,750	712,770	377,500	682,500	717,500
EXPENSES:							
Salaries	82,725	77,277	89,200	82,163	92,425	95,200	98,055
Employee Benefits	30,141	27,160	31,000	33,427	40,250	41,582	42,958
Purchased Services	37,108	34,795	40,000	32,295	25,000	30,000	40,000
Prevocational Work Runs	978,651	892,914	950,000	291,946	800,000	824,000	848,725
Mobility/Community Trips	61,562	21,712	40,000	0	20,000	40,000	40,000
Supplies	5,498	3,282	5,500	538	5,000	5,000	5,000
Capital Outlay - Vehicles	0	0	50,000	0	50,000	0	50,000
TOTAL EXPENSES	1,195,685	1,057,140	1,205,700	440,369	1,032,675	1,035,782	1,124,738
REVENUE OVER (UNDER) EXPENSE	(334,472)	(268,855)	(485,950)	272,401	(655,175)	(353,282)	(407,238)
TRANSFER FROM ED FUND	450,000	450,000	350,000	350,000	350,000	350,000	350,000
ENDING FUND BALANCE	\$401,238	\$582,383	\$446,557	\$1,204,784	\$899,609	\$896,327	\$839,089

*Unaudited Amounts

EXHIBIT D

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY
BUDGET SUMMARY WITH PROJECTIONS
IMRF FUND

07/15/2021

	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	PROJECTION 2022-23	PROJECTION 2023-24
BEGINNING FUND BALANCE	\$1,447,309	\$1,714,752	\$1,714,752	\$1,758,646	\$1,558,921	\$1,630,921	\$1,850,921
REVENUES:							
Interest on Investments	36,654	36,072	25,000	16,879	12,000	12,000	12,000
Member District Levy	1,600,000	1,400,000	1,400,000	1,300,000	1,400,000	1,600,000	1,700,000
Reimb-Staff on Bus	9,726	7,539	12,000	1,456	10,000	12,000	12,000
TOTAL REVENUES	1,646,380	1,443,611	1,437,000	1,318,335	1,422,000	1,624,000	1,724,000
EXPENSES:							
Benefit - IMRF	1,378,937	1,399,717	1,674,500	1,518,060	1,350,000	1,404,000	1,460,160
TOTAL EXPENSES	1,378,937	1,399,717	1,674,500	1,518,060	1,350,000	1,404,000	1,460,160
REVENUE OVER (UNDER) EXPENSE	267,443	43,894	(237,500)	(199,725)	72,000	220,000	263,840
ENDING FUND BALANCE	\$1,714,752	\$1,758,646	\$1,477,252	\$1,558,921	\$1,630,921	\$1,850,921	\$2,114,761

*Unaudited Amounts

EXHIBIT E