

Meeting of the Board of Education Park Ridge-Niles School District 64

**Board of Education Agenda
Monday, September 27, 2010
Jefferson School
8200 N. Greendale, Niles**

Please note that the starting times after the first session are estimates. If a session ends earlier than expected, the next session scheduled may convene immediately. In addition, on some occasions the order of business may be adjusted as the meeting progresses to accommodate Board members' schedules, the length of session, breaks and other needs.

Monday, September 27, 2010

TIME		APPENDIX
6:30 p.m.	Meeting of the Board Convenes • Roll Call • Introductions • Opening Remarks from President of the Board	
6:30 p.m.	• Tour of Jefferson School Facility	
7:20 p.m.	• Board Convenes to Public Hearing on the Budget	
7:30 p.m.	• Board Resumes Regular Meeting	
7:30-7:35 p.m.	• Public Comments	
7:35-7:40 p.m.	• Adoption of FY11 Budget -- Business Manager/Superintendent Action Item 10-09-3	A-1
7:40-7:50 p.m.	• Review of Revised Flexible Benefit Plan Document -- Business Manager	A-2
7:50-7:55 p.m.	• Resolution # 1057 to Transfer Interest from the Student Activity Account to the Education Fund -- Business Manager Action Item 10-09-4	A-3
7:55-8:00 p.m.	• Resolution # 1058 to Transfer Accumulated Funds in the Middle School After School Activity Fund to the Education Fund -- Business Manager Action Item 10-09-5	A-4
8:00-8:15 p.m.	• Update on Educational Ends -- Assistant Superintendent for Student Learning	A-5
8:15-8:20 p.m.	• Consent Agenda - -- Board President Action Item 10-09-6 • Personnel Report • Bills • Annual Application for Recognition of Schools • Approval of Staff Development Wednesday Calendar 2010-11	A-6

- Destruction of Audio Closed Minutes (None)

8:20-8:25 p.m. • **Approval of Minutes** **Action Item 10-09-7** **A-7**
 -- Board President
 • Open and Closed Minutes of September 13, 2010
 • Committee-of-the-Whole: Finance of September 13, 2010

8:25-8:30 p.m. • **Other Items of Information** **A-8**
 -- Superintendent
 • Upcoming Agenda
 • Freedom of Information Request
 • Strategic Plan Update
 • Minutes of Board Committee (None)
 • Memorandum of Information
 -- Administrative Type 75 Compensation Reporting Act

8:30 p.m. **CLOSED SESSION TO FOLLOW REGULAR MEETING**

Next Regular Meeting: Tuesday, October 12, 2010 – 7:30 p.m.
 Hendee Educational Service Center
 164 S. Prospect Avenue

October 12, 2010

- Presentation of the Park Ridge Mural Restoration Project
- Approval of Revised Flexible Benefit Plan Document • Strategic Plan Update
- Bidding of Transportation Services (memo) • Superintendent's First Ninety Days
- Update on the Cook County Levy Process (memo of information)

October 25, 2010

- Tour of Washington School Facility • Summer Interim Session 2010
- ISAT (Illinois Standard Achievement Test) & State Report Cards
- Strategic Plan Update

November 15, 2010

- Tour of Franklin School
- Update on Strategic Plan
- Direct Purchase of Electricity (memo of information)
- Present Amended 2010-11 Calendar
- Summer Interim Session 2011

December 13, 2010

- Public Hearing on the Levy & Adoption
- Audit Report
- Award Transportation Contract
- Acceptance of Audit FY10
- Strategic Plan Progress Report

Upcoming Agenda Items

- Tour of Field School Facility (1/24/11) • Tour of Carpenter School Facility (2/28/11)
- Tour of Lincoln Middle School Facility (3/14/11) • Strategic Plan Progress Report (4/4/11)
- Strategic Plan Report on 2011-12 Action Plans and Budget (4/25/11)
- Strategic Plan Adoption 2011-12 Actions Plans and Budget (5/9/11)
- Tour of Roosevelt School Facility (5/9/11)
- Tour of Emerson Middle School Facility (5/23/11)
- Strategic Plan Progress Report (6/13/11)

TBD

- Update on April 2011 Election • COW Finance: Long Range Financial Model Assumptions
- 1st Reading of Policy Issue July 2010 – Issue 72 and Policy Issue August 2010 – Issue 73
- Committee of the Whole: Wellness • Results from Youth Survey and Drug Abuse
- Present Final Calendar for 2011-12 & Tentative Calendars for 2012-13 & 2013-14

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Buildings and Grounds at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

ADOPTION OF 2010-2011 BUDGET

The Budget, as proposed, is presented to the Board of Education for adoption. The budget is a product of the Administration working with District staff since January 2010. The Tentative Budget was presented to and approved by the Board on June 28th. The budget being presented herein represents our best estimate of revenues and expenditures for the 2010-2011 fiscal year. The Board has reviewed all modifications at the August 23rd and the September 13th Board meetings. The attached legal document represents the final budget.

ACTION ITEM 10-09-3

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, Adopt the Budget for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011, as presented.

Moved by: _____ Seconded by: _____

AYES:

NAYES:

ABSENT:

9/27/10

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

**SCHOOL DISTRICT BUDGET FORM *
July 1, 2010 - June 30, 2011**

Balanced budget, no deficit reduction
plan is required.

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

District Name: Park Ridge CCSD 64
District RCDT No: 14-016-0640-04

Budget of Park Ridge CCSD 64, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

WHEREAS the Board of Education of Park Ridge CCSD 64,
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 27 day of September, 20 10,
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, 2010 and ending June 30, 2011.

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 27
day of September, 20 10 by a roll call vote of _____ 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.
(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 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2011/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	<i>Begin entering data on Est/Rev 5-10 and Est/Exp 11-17 tabs.</i>											
2												
3	ESTIMATED BEGINNING FUND BALANCE, July 1, 2010 ¹		19,758,788	0	2,906,359	1,090,634	1,226,219	0	11,350,428	888,624	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	48,323,997	8,763,129	2,589,044	2,029,756	2,459,904	0	755,819	1,304,815	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	4,264,886	0	0	532,828	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,646,494	5,936,033	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		54,235,377	14,699,162	2,589,044	2,562,584	2,459,904	0	755,819	1,304,815	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	8,276,209									
11	Total Receipts/Revenues		62,511,586	14,699,162	2,589,044	2,562,584	2,459,904	0	755,819	1,304,815	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	35,771,167				860,529					
14	SUPPORT SERVICES	2000	14,234,973	14,595,852		2,044,399	1,104,595	0		704,303	0	
15	COMMUNITY SERVICES	3000	1,028,686	0		0	78,249					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,524,602	20,000	0	0	0	0				
17	DEBT SERVICES	5000	0	0	2,528,000	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		53,559,428	14,615,852	2,528,000	2,044,399	2,043,373	0		704,303	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,276,209									
21	Total Disbursements/Expenditures		61,835,637	14,615,852	2,528,000	2,044,399	2,043,373	0		704,303	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		675,949	83,310	61,044	518,185	416,531	0	755,819	600,512	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110	0									
27	Transfer of Working Cash Fund Interest	7120	234,300									
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140	60,900									
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Commutation for Excess Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800			0			0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere											
45	Total Other Sources of Funds		295,200	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (6100)											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120										
51	Transfer Among Funds	8130							234,300			
52	Transfer of Interest ⁶	8140			60,900							
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ In O&M Fund	Proceeds 8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int. Proceeds in Debt Service Fund	8170			60,900				234,300			
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	295,200									
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	Total Other Uses of Funds		0	0	60,900	0	0	0	234,300	0	0	0
64	Total Other Sources/Uses of Fund		295,200	0	(60,900)	0	0	0	(234,300)	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2011		20,729,937	83,310	2,906,503	1,608,819	1,642,750	0	11,871,947	1,489,136	0	0
66												
67												
68												

SUMMARY OF EXPENDITURES (by Major Object)

	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
70	Object Name											
71	Salaries	100	39,409,394	2,468,904		21,091				0	0	41,899,389
72	Employee Benefits	200	5,149,189	356,469		0	2,043,373			30,000	0	7,579,031
73	Purchased Services	300	2,125,164	1,398,525	0	2,023,308				670,303	0	6,217,300
74	Supplies & Materials	400	2,225,081	1,410,869		0				2,000	0	3,637,950
75	Capital Outlay	500	930,598	8,979,085		0				2,000	0	9,911,683
76	Other Objects	600	3,720,002	2,000	2,528,000	0	0			0	0	6,250,002
77	Non-Capitalized Equipment	700	0	0	0	0	0			0	0	0
78	Termination Benefits	800	0	0	0	0	0			0	0	0
79	Total Expenditures		53,559,428	14,615,852	2,528,000	2,044,399	2,043,373	0		704,303	0	76,496,355

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND, July 1, 2010 ⁷		19,758,788	0	2,906,359	1,090,634	1,226,219	0	11,350,428	888,624	0
4	Total Direct Receipts & Other Sources ⁸		54,530,577	14,699,162	2,589,044	2,562,584	2,459,904	0	755,819	1,304,815	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411		1,348,625							
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433							1,348,625		
9	Other Current Assets	199									
10	Total Other Receipts		0	1,348,625	0	0	0	0	1,348,625	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		54,530,577	16,047,787	2,589,044	2,562,584	2,459,904	0	2,104,444	1,304,815	0
12	Total Amount Available		74,289,365	16,047,787	5,495,403	3,653,218	3,686,123	0	13,454,872	2,193,439	0
13	Total Direct Disbursements & Other Uses ⁹		53,559,428	14,615,852	2,588,900	2,044,399	2,043,373	0	234,300	704,303	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							1,348,625		
16	Interfund Loans Payable (Repayment of Loans)	411		1,348,625							
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	1,348,625	0	0	0	0	1,348,625	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		53,559,428	15,964,477	2,588,900	2,044,399	2,043,373	0	1,582,925	704,303	0
21	ENDING CASH BALANCE ON HAND, June 30, 2011 ⁷		20,729,937	83,310	2,906,503	1,608,819	1,642,750	0	11,871,947	1,489,136	0

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies ¹¹	-	43,011,458	6,811,852	2,528,144	1,960,056	1,091,976		521,519	1,291,815	
5	Leasing Purposes Levy ¹²	1130									
6	Special Education Purposes Levy	1140	435,290								
7	FICA and Medicare Only Levies	1150									
8	Area Vocational Construction Purposes Levy	1160					1,222,428				
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied by District		43,446,748	6,811,852	2,528,144	1,960,056	2,314,404	0	521,519	1,291,815	0
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210									
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes ¹³	1230	826,375				140,000				
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		826,375	0	0	0	140,000	0	0	0	0
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State)	1311	36,000								
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321	150,000								
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Pupils or Parents (In State)	1331									
28	CTE Tuition from Other Districts (In State)	1332									
29	CTE Tuition from Other Sources (In State)	1333									
30	CTE Tuition from Other Sources (Out of State)	1334									
31	Special Education Tuition from Pupils or Parents (In State)	1341									
32	Special Education Tuition from Other Districts (In State)	1342	398,048								
33	Special Education Tuition from Other Sources (In State)	1343									
34	Special Education Tuition from Other Sources (Out of State)	1344									
35	Special Education Tuition from Other Sources (Out of State)	1351									
36	Adult Tuition from Pupils or Parents (In State)	1352									
37	Adult Tuition from Other Districts (In State)	1353									
38	Adult Tuition from Other Sources (In State)	1354									
39	Adult Tuition from Other Sources (Out of State)										
40	Total Tuition		584,048								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				61,200					
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				5,000					
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									
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					66,200					

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	EARNINGS ON INVESTMENTS										
64	Interest on Investments	1510	297,300	2,000	60,900	2,500	5,500		234,300	3,000	
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		297,300	2,000	60,900	2,500	5,500	0	234,300	3,000	0
67	FOOD SERVICE										
68	Sales to Pupils - Lunch	1611	422,495								
69	Sales to Pupils - Breakfast	1612									
70	Sales to Pupils - A la Carte	1613									
71	Sales to Pupils - Other (Describe & Itemize)	1614									
72	Sales to Adults	1620	10,000								
73	Other Food Service (Describe & Itemize)	1690	20,000								
74	Total Food Service		452,495								
75	DISTRICT/SCHOOL ACTIVITY INCOME										
76	Admissions - Athletic	1711									
77	Admissions - Other	1719									
78	Fees	1720	4,800								
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790	27,000								
81	Total District/School Activity Income		31,800	0							
82	TEXTBOOK INCOME										
83	Rentals - Regular Textbooks	1811	954,864								
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1813									
86	Rentals - Other (Describe)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Total Textbooks	1890	954,864								
92	OTHER REVENUE FROM LOCAL SOURCES										
93	Rentals	1910		31,500							
94	Contributions and Donations from Private Sources	1920	1,000								
95	Impact Fees from Municipal or County Governments	1930	0								
96	Services Provided Other Districts	1940									
97	Refund of Prior Years' Expenditures	1950	20,000	1,000		1,000					
98	Payments of Surplus Moneys from TIF Districts	1960	436,817							10,000	
99	Drivers' Education Fees	1970									
100	Proceeds from Vendors' Contracts	1980									
101	School Facility Occupation Tax Proceeds	1983									
102	Payment from Other Districts	1981									
103	Sale of Vocational Projects	1982									
104	Other Local Fees	1983	1,127,000	1,915,777							
105	Total Other Revenue from Local Sources	1996	1,730,367	1,949,277	0	1,000	0	0	0	10,000	0
106	Total Receipts/Revenues from Local Sources	1000	48,323,997	8,763,129	2,589,044	2,029,756	2,459,904	0	755,819	1,304,815	0
107	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
108	Flow-Through Revenue from State Sources	2100									
109	Flow-Through Revenue from Federal Sources	2200									
110	Other Flow-Through Revenue (Describe & Itemize)	2300									
111	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0							
112	UNRESTRICTED GRANTS-IN-AID										
113	General State Aid (Section 18-8.05)	3001	1,610,189								
114	General State Aid Hold Harmless/Supplemental	3002									
115	Reorganization Incentives (Accounts 3005-3021)	3005									
116	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
117	Total Unrestricted Grants-In-Aid		1,610,189	0	0	0	0	0	0	0	0
118	RESTRICTED GRANTS-IN-AID										
119	Special Education - Private Facility Tuition	3100	498,676								

	A	B	C	D	E	F	G	H	I	J	K	
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
125	Special Education - Extraordinary	3105	570,475									
126	Special Education - Personnel	3110	1,036,558									
127	Special Education - Orphanage - Individual	3120	336,827									
128	Special Education - Orphanage - Summer	3130	24,828									
129	Special Education - Summer School	3145	6,012									
130	Special Education - Other (Describe & Itemize)	3199										
131	Total Special Education		2,473,176	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								
141	BILINGUAL EDUCATION											
142	Bilingual Education - Downstate - TPI and TBE	3305	5,288									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310										
144	Total Bilingual Education		5,288									
145	State Free Lunch & Breakfast	3360	1,750									
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/Vocational	3500										
152	Transportation - Special Education	3510				87,314						
153	Transportation - Other (Describe & Itemize)	3599				445,514						
154	Total Transportation		0	0		532,828						
155	Learning Improvement - Change Grants	3610										
156	Scientific Literacy	3660										
157	Truant Alternative/Optional Education	3695										
158	Early Childhood - Block Grant	3705										
159	Reading Improvement Block Grant	3715	149,473									
160	Reading Improvement Block Grant - Reading Recovery	3720										
161	Continued Reading Improvement Block Grant	3725										
162	Continued Reading Improvement Block Grant (2% Set Aside)	3728										
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	Slate Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	25,000									
172	Total Restricted Grants-In-Aid		2,654,697	0		532,828						
173	Total Receipts/Revenues from State Sources	3000	4,264,886	0	0	532,828	0	0	0	0	0	
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
175	Federal Impact Aid	4001										
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
179	Head Start	4045										
180	Construction (Impact Aid)	4050										
181	MAGNET	4060										
182												

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	5,936,033		0	0	0			0
184											
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199	4,099								
191	Total Title V		4,099	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215	31,500								
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		31,500				0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	952,675								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		952,675	0			0				
225	GTE - PERKINS										
226	CTE - Perkins- Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	370,000								
238	ARRA - Title II - Technology - Formula	4860									
239	ARRA - Title II - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880	146,599								
259	Total Stimulus Programs		516,599	0			0			0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	91,621								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	25,000								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	25,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,646,494	0			0			0	0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,646,494	5,936,033			0		0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
273	TOTAL DIRECT RECEIPTS/REVENUES		54,235,377	14,699,162	2,589,044	2,562,584	2,459,904	0	755,819	1,304,815	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
3	10- EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	19,735,684	2,360,611	165,495	1,163,202	148,950	1,500			23,575,442
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	5,551,624	933,195	74,733	273,512	39,911				6,872,975
8	Special Education Programs Pre-K	1225	921,483	2,931	0	100,561	26,142				1,051,117
9	Remedial and Supplemental Programs K-12	1250	1,327,029	3,065							1,330,094
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	104,100	6,130	9,040	20,500	500	2,400			142,670
14	Summer School Programs	1600	173,253	7,006	2,300	11,000					193,559
15	Gifted Programs	1650	993,452	63,324	14,100	7,700					1,078,576
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	357,487	25,437	800	3,000					386,734
18	Tuant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910						1,140,000			1,140,000
20	Regular K-12 Programs - Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction ¹⁴	1000	29,164,122	3,401,699	266,468	1,579,475	215,503	1,143,900	0	0	35,771,167
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	667,692	107,649		1,045					776,386
36	Guidance Services	2120	141,981	1,540		600					144,121
37	Health Services	2130	347,160	28,841	7,930	15,365	2,395				401,691
38	Psychological Services	2140	321,849	48,434	27,183	10,000		525			407,991
39	Speech Pathology & Audiology Services	2150	969,407	5,444	69,000	2,520					1,046,371
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	2,448,089	191,908	104,113	29,530	2,395	525	0	0	2,776,560
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	1,499,500	69,150	307,722	66,750	75,000	975			2,019,097
44	Educational Media Services	2220	828,797	173,756		173,739					1,176,292
45	Assessment & Testing	2230			17,288	4,500					21,788
46	Total Support Services - Instructional Staff	2200	2,328,297	242,906	325,010	244,989	75,000	975	0	0	3,217,177
47	Support Services - General Administration										
48	Board of Education Services	2310	23,737	629,668	357,022	226		16,000			1,026,653
49	Executive Administration Services	2320	271,006	13,065	31,320	1,000	0	2,500			318,881
50	Special Area Administration Services	2330	379,278	24,215	5,281						406,774
51	Tort Immunity Services	2360									0
52	Total Support Services - General Administration	2300	674,021	666,938	393,623	1,226	0	18,500	0	0	1,754,308
53	Support Services - School Administration										
54	Office of the Principal Services	2410	2,373,211	393,188	66,255	65,292					2,897,946
55	Other Support Services - School Administration (Describe & Itemize)	2480									0
56	Total Support Services - School Administration	2400	2,373,211	393,188	66,255	65,292	0	0	0	0	2,897,946

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
57	Support Services - Business										0
58	Direction of Business Support Services	2510									735,174
59	Fiscal Services	2520	465,065	75,862	49,563	91,184	18,500	35,000			297,200
60	Operation & Maintenance of Plant Services	2540					297,200				1,000
61	Pupil Transportation Services	2550			1,000		0				487,919
62	Food Services	2560			487,919						256,141
63	Internal Services	2570	68,959	14,629	98,724	72,829	1,000				1,777,434
64	Total Support Services - Business	2500	534,024	90,491	637,206	164,013	316,700	35,000	0	0	
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	78,782	1,000	42,003						121,785
69	Staff Services	2640	330,637	60,490	68,008	13,823					472,958
70	Data Processing Services	2660	579,966	61,838	174,001	83,000	318,000				1,216,805
71	Total Support Services - Central	2600	989,385	123,328	284,012	96,823	318,000	0	0	0	1,811,548
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	9,347,027	1,708,759	1,810,219	601,873	712,095	55,000	0	0	14,234,973
74	COMMUNITY SERVICES (ED)	3000	898,245	38,731	44,977	43,733	3,000				1,028,686
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)							2,521,102			2,521,102
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120									0
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4180			3,500						3,500
83	Total Payments to Districts and Other Govt Units (In-State)	4100			3,500			2,521,102			2,524,602
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units (In State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			3,500			2,521,102			2,524,602
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										0
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									
113	Total Direct Disbursements/Expenditures		39,409,394	5,149,189	2,125,164	2,225,081	930,598	3,720,002	0	0	53,559,428
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										675,949
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510			546,828		8,529,085				9,075,913
122	Facilities Acquisition & Construction Services	2530			831,697	1,410,869	450,000	2,000			5,519,939
123	Operation & Maintenance of Plant Services	2540	2,468,904	356,469							
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	2,468,904	356,469	1,378,525	1,410,869	8,979,085	2,000	0	0	14,595,852
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	2,468,904	356,469	1,378,525	1,410,869	8,979,085	2,000	0	0	14,595,852
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										0
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			20,000						20,000
135	Total Payments to Other Govt Units (In-State)	4100			20,000						20,000
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			20,000						20,000
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										0
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100									0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000									0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									
149	Total Direct Disbursements/Expenditures		2,468,904	356,469	1,398,525	1,410,869	8,979,085	2,000	0	0	14,615,852
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										83,310
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										0
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
162	Debt Service - Interest on Long-Term Debt	5200						838,000			838,000
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,680,000			1,680,000
164	Debt Service Other (Describe & Itemize)	5400						10,000			10,000
165	Total Debt Service	5000			0			2,528,000			2,528,000
166	PROVISION FOR CONTINGENCIES (DS)	6000			0			2,528,000			2,528,000
167	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										61,044
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										0
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	21,091		2,023,308						2,044,399
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	21,091	0	2,023,308	0	0	0	0	0	2,044,399
178	COMMUNITY SERVICES (TR)	3000									0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State)	4400									0
189	(Describe & Itemize)	4000			0			0			0
190	Total Payments to Other Districts & Govt Units	4000									0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		21,091	0	2,023,308	0	0	0	0	0	2,044,399
204											
205											518,185
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/ISS)										
207	INSTRUCTION (MR/ISS)										
208	Regular Program	1100									451,835
209	Pre-K Programs	1125								0	0
210	Special Education Programs (Functions 1200-1220)	1200									201,530
211	Special Education Programs Pre-K	1225									70,431
212	Remedial and Supplemental Programs K-12	1250									48,036
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500									10,000
217	Summer School Programs	1600									55,370
218	Gifted Programs	1650									17,617

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2	Drivers Education Programs	1700									
219	Bilingual Programs	1800									
220	Traffic Alternative & Optional Programs	1900									
221	Total Instruction	1000		5,710							5,710
222											860,529
223	SUPPORT SERVICES (MIRSS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		14,396							14,396
226	Guidance Services	2120		3,774							3,774
227	Health Services	2130		69,985							69,985
228	Psychological Services	2140		6,039							6,039
229	Speech Pathology & Audiology Services	2150		10,000							10,000
230	Other Support Services - Pupils (Describe & Itemize)	2190									
231	Total Support Services - Pupil	2100		104,204							104,204
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		33,061							33,061
234	Educational Media Services	2220		114,977							114,977
235	Assessment & Testing	2230									
236	Total Support Services - Instructional Staff	2200		148,038							148,038
237	Support Services - General Administration										
238	Board of Education Services	2310		0							0
239	Executive Administration Services	2320		47,084							47,084
240	Special Area Administrative Services	2330		49,688							49,688
241	Claims Paid from Self Insurance Fund	2361									
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
243	Unemployment Insurance Payments	2363									
244	Insurance Payments (regular or self-insurance)	2364									
245	Risk Management and Claims Services Payments	2365									
246	Judgment and Settlements	2366									
247	Educational, Instructional, Supervisory Services Related to Loss Prevention or Reduction	2367									
248	Reciprocal Insurance Payments	2368									
249	Legal Service	2369									
250	Total Support Services - General Administration	2300		96,792							96,792
251	Support Services - School Administration										
252	Office of the Principal Services	2410		96,005							96,005
253	Other Support Services - School Administration (Describe & Itemize)	2490									
254	Total Support Services - School Administration	2400		96,005							96,005
255	Support Services - Business										
256	Direction of Business Support Services	2510									
257	Fiscal Services	2520		93,748							93,748
258	Facilities Acquisition & Construction Services	2530									
259	Operation & Maintenance of Plant Service	2540		274,183							274,183
260	Pupil Transportation Services	2550		43,834							43,834
261	Food Services	2560									
262	Internal Services	2570		99,696							99,696
263	Total Support Services - Business	2500		511,461							511,461

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
264	Support Services - Central										0
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		64,719							64,719
268	Staff Services	2640		53,576							53,576
269	Data Processing Services	2660		29,800							29,800
270	Total Support Services - Central	2600		148,095							148,095
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		1,104,595							1,104,595
273	COMUNITY SERVICES (MR/SS)	3000		78,249							78,249
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										0
279	Debt Service - Interest on Short-Term Debt										0
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000									0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			2,043,373							2,043,373
288											0
289											0
290	60 - CAPITAL PROJECTS (CP)										416,531
291	SUPPORT SERVICES (CP)										0
292	Support Services - Business										0
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000		0							0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										0
297	Payments to Other Govt Units (In-State)										0
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000									0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			0							0
305											0
306											0
307	70 WORKING CASH FUND (WC)										0
308											0
309	80 - TORT FUND (TF)										0
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										0
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363			460,000						460,000
314	Insurance Payments (regular or self-insurance)	2364		30,000							30,000
315	Risk Management and Claims Services Payments	2365			128,303						128,303
316	Judgment and Settlements	2366			82,000		2,000				86,000
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
322	Total Support Services - General Administration	2000	0	30,000	670,303	2,000	2,000	0	0		704,303
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										0
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest on Short-Term Debt	5150									0
328	Total Debt Service	5000									0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	30,000	670,303	2,000	2,000	0	0		704,303
331	Excess (Deficiency) of Receipts/Revenues Over										
332	Disbursements/Expenditures										600,512
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										0
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500		0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000		0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000									0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										0
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100									0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁶	5300									0
351	(Lease/Purchase Principal Retired)	5000									0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over										
	Disbursements/Expenditures										0

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

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1						
2	Park Ridge CCSD 64		14016064004			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	54,235,377	14,699,162	2,562,584	755,819	72,252,942
6	Direct Expenditures	53,559,428	14,615,852	2,044,399		70,219,679
7	Difference	675,949	83,310	518,185	755,819	2,033,263
8	Estimated Fund Balance - June 30, 2011	20,729,937	83,310	1,608,819	11,871,947	34,294,013
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).</i></p>					
13	<p><i>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.</i></p>					
14	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	C	D	E	F	G
		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2010-11					
Park Ridge CCSD 64 14016064004			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
District Number		Acct No.					
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,758,788	0	1,090,634	11,350,428	32,199,850
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES	1000	48,323,997	8,763,129	2,029,756	755,819	59,872,701
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	4,264,886	0	532,828	0	4,797,714
12	FEDERAL SOURCES	4000	1,646,494	5,936,033	0	0	7,582,527
13	Total Receipts/Revenues		54,235,377	14,699,162	2,562,584	755,819	72,252,942
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION	1000	35,771,167				35,771,167
16	SUPPORT SERVICES	2000	14,234,973	14,595,852	2,044,399		30,875,224
17	COMMUNITY SERVICES	3000	1,028,686	0	0		1,028,686
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,524,602	20,000	0		2,544,602
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		53,559,428	14,615,852	2,044,399		70,219,679
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		675,949	83,310	518,185	755,819	2,033,263
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		295,200	0	0	0	295,200
25	OTHER USES OF FUNDS (8000)		0	0	0	234,300	234,300
26	TOTAL OTHER SOURCES/USES OF FUNDS		295,200	0	0	(234,300)	60,900
27	ESTIMATED ENDING FUND BALANCE		20,729,937	83,310	1,608,819	11,871,947	34,294,013

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
ESTIMATED BUDGET FY2011-12							
1							
2							
3	Park Ridge CCSD 64	14016064004					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		20,729,937	83,310	1,608,819	11,871,947	34,294,013
8	RECEIPTS/REVENUES	Acct No.					
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 No.					
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	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		20,729,937	83,310	1,608,819	11,871,947	34,294,013

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
			Ed Educational Fund	Oper Operations & Maintenance Fund	Trans Transportation Fund	Work Working Cash Fund	Total
1							
2							
3	Park Ridge CCSD 64	14016064004					
4	District Number						
5							
6	ESTIMATED BUDGET FY2012-13						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		20,729,937	83,310	1,608,819	11,871,947	34,294,013
8	RECEIPTS/REVENUES	Acct No.					
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 No.					
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	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		20,729,937	83,310	1,608,819	11,871,947	34,294,013

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1							
2							
3	Park Ridge CCSD 64	14016064004					
4	District Number						
5							
6							
ESTIMATED BUDGET FY2013-14							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		20,729,937	83,310	1,608,819	11,871,947	34,294,013
8	RECEIPTS/REVENUES	Acct No.					
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 No.					
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	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		20,729,937	83,310	1,608,819	11,871,947	34,294,013

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27		Park Ridge CCSD 64 14016064004 District Number	SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
			FY2010-11	FY2011-12	FY2012-13	FY2013-14
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			32,199,850	34,294,013	34,294,013	34,294,013
RECEIPTS/REVENUES		Acct No.				
LOCAL SOURCES		1000	59,872,701	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
STATE SOURCES		3000	4,797,714	0	0	0
FEDERAL SOURCES		4000	7,582,527	0	0	0
Total Receipts/Revenues			72,252,942	0	0	0
DISBURSEMENTS/EXPENDITURES		Funct No.				
INSTRUCTION		1000	35,771,167	0	0	0
SUPPORT SERVICES		2000	30,875,224	0	0	0
COMMUNITY SERVICES		3000	1,028,686	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	2,544,602	0	0	0
DEBT SERVICES		5000	0	0	0	0
PROVISION FOR CONTINGENCIES		6000	0	0	0	0
Total Disbursements/Expenditures			70,219,679	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			2,033,263	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)			295,200	0	0	0
OTHER USES OF FUNDS (8000)			234,300	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS			60,900	0	0	0
ESTIMATED ENDING FUND BALANCE			34,294,013	34,294,013	34,294,013	34,294,013

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2011 through Fiscal Year 2014

Park Ridge CCSD 64 14016064004

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. For additional information, please see:

www.isbe.net/sfms/budget/2011/budget.htm

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:

- Other Assumptions:

0

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 FY2011 budgeted expenditures over FY2010 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: **Park Ridge CCSD 64**
 RCDT Number: **14-016-0640-04**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010		Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational	(20) Operations & Maintenance	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	284,934		318,881		318,881
2. Special Area Administration Services	2330	242,213		408,774		408,774
3. Other Support Services - School Administration	2490	0		0		0
4. Direction of Business Support Services	2510	0		0	0	0
5. Internal Services	2570	352,992		256,141		256,141
6. Direction of Central Support Services	2610			0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above						
8. Totals		880,139	0	880,139	0	922,534
9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)						5%

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.
- 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 45).
- 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 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 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)

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).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2010, (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, 2011, (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

STATE OF ILLINOIS)

) ss.

COUNTY OF COOK)

CERTIFICATE

I DO HEREBY CERTIFY that I am the qualified and acting Secretary of the BOARD OF EDUCATION OF COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 64, County of Cook, State of Illinois, and as such am the keeper of the records and files of the Board of Education of said School District.

I DO FURTHER CERTIFY that the attached hereto is a true, correct and complete copy of the resolution entitled BUDGET OF COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64, COUNTY OF COOK, STATE OF ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2010, AND ENDING JUNE 30, 2011, and adopted by said Board of Education at a Board meeting held September 27, 2010.

Dated: _____

Secretary, Board of Education

To: Board of Education
Philip Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: 2011 Flexible Benefit Plan Changes

Date: September 27, 2010



District 64 has offered its staff a Flexible Benefits Plan since January 1993. The District 64 plan allows employees to pay on a pre-tax basis health insurance premiums and allows employees to establish reimbursement accounts, on a pre-tax basis, for out-of-pocket health or dependent care expenses. The advantage for paying benefits with pre-tax income is to lower the employee's taxable income.

This attached document will be brought back in its final form at the October 12, Board meeting for Board approval. There are both mandated and staff requested changes.

The following are the substantive changes

Page	Change	Rationale
2	Expenses for children under age 27	Mandated
5	2.01 Eligibility – allows participation as of the first day of employment	Staff Requested
3	Grace Period – allows an employee to access the prior year's allocation for 75 days after the end of the plan year <i>(affects sections throughout the document)</i>	Staff Requested
7	Termination – allowable expenses permitted through the last day of the month employment terminates	Staff Requested
8 & 9	Contributions deducted over all payrolls in a calendar year	Staff Requested
20	Effective January 1, 2011, the term "Medial Expenses" shall not include over –the counter medicines as provided under Revenue Ruling 2003-102, unless such medicines are prescribed by a doctor	Mandated

**COMMUNITY CONSOLIDATED SCHOOL
DISTRICT #64
FLEXIBLE BENEFITS PLAN**

AMENDED AND RESTATED EFFECTIVE:

JANUARY 1, 201108

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #64
FLEXIBLE BENEFITS PLAN**

TABLE OF CONTENTS

<u>ARTICLE I</u>	<u>DEFINITIONS</u>	<u>PAGE</u>
		1
<u>ARTICLE II</u>	<u>PARTICIPATION</u>	4
2.01	ELIGIBILITY	4
2.02	EFFECTIVE DATE OF PARTICIPATION	4
2.03	APPLICATION TO PARTICIPATE	5
2.04	TERMINATION OF PARTICIPATION	5
2.05	CHANGE OF EMPLOYMENT STATUS	5
2.06	TERMINATION OF EMPLOYMENT	6
2.07	DEATH	6
<u>ARTICLE III</u>	<u>CONTRIBUTIONS TO THE PLAN</u>	7
3.01	SALARY REDUCTION CONTRIBUTIONS	7
3.02	APPLICATION OF CONTRIBUTIONS	8
3.03	PERIODIC CONTRIBUTIONS	8
<u>ARTICLE IV</u>	<u>BENEFITS</u>	8
4.01	BENEFIT OPTIONS	8
4.02	HEALTH CARE FLEXIBLE SPENDING ACCOUNT BENEFIT	8
4.03	HEALTH SAVINGS ACCOUNT	8
4.04	DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT	9
4.05	MEDICAL BENEFIT	9
4.06	DENTAL BENEFIT	9
4.07	CASH BENEFIT	9
4.08	NONDISCRIMINATION REQUIREMENTS	9
<u>ARTICLE V</u>	<u>PARTICIPANT ELECTIONS</u>	10
5.01	INITIAL ELECTIONS	10
5.02	SUBSEQUENT ANNUAL ELECTIONS	11
5.03	FAILURE TO ELECT	12
5.04	CHANGE OF ELECTION	12
<u>ARTICLE VI</u>	<u>HEALTH CARE FLEXIBLE SPENDING ACCOUNT</u>	17
6.01	ESTABLISHMENT OF PLAN	17
6.02	DEFINITIONS	18
6.03	FORFEITURES	19
6.04	LIMITATION ON ALLOCATIONS	19
6.05	NONDISCRIMINATION REQUIREMENTS	19

	<u>PAGE</u>	
6.06	COORDINATION WITH CAFETERIA PLAN	20
6.07	HEALTH CARE FLEXIBLE SPENDING ACCOUNT CLAIMS	20
<u>6.08</u>	<u>COMPLIANCE WITH MANDATES</u>	
<u>6.09</u>	<u>SPECIAL RULES FOR CLAIMS INCURRED DURING A GRACE PERIOD</u>	
<u>ARTICLE VII</u>	<u>HEALTH SAVINGS ACCOUNT</u>	21
7.01	ESTABLISHMENT OF THE ACCOUNT	21
7.02	DEFINITIONS	21
7.03	EMPLOYER CONTRIBUTIONS	22
7.04	FORFEITURES	22
7.05	LIMITATIONS ON ALLOCATIONS	22
7.06	COORDINATION WITH CAFETERIA PLAN	22
7.07	DISTRIBUTIONS	23
<u>ARTICLE VIII</u>	<u>DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT</u>	23
8.01	ESTABLISHMENT OF PROGRAM	23
8.02	DEFINITIONS	23
8.03	DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	25
8.04	INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	25
8.05	DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	25
8.06	ALLOWABLE DEPENDENT CARE FLEXIBLE SPENDING REIMBURSEMENT	25
8.07	ANNUAL STATEMENT OF BENEFITS	25
8.08	FORFEITURES	26
8.09	LIMITATION ON PAYMENTS	26
8.10	NONDISCRIMINATION REQUIREMENTS	26
8.11	COORDINATION WITH CAFETERIA PLAN	27
8.12	DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS	27
<u>8.13</u>	<u>SPECIAL RULES FOR CLAIMS INCURRED DURING A GRACE PERIOD</u>	
<u>ARTICLE IX</u>	<u>BENEFITS AND RIGHTS</u>	29
9.01	CLAIM FOR BENEFITS	29
9.02	APPLICATION OF BENEFIT PLAN SURPLUS	30
9.03	SUBROGATION OF BENEFITS	31
<u>ARTICLE X</u>	<u>ADMINISTRATION</u>	32

Formatted: Font: Bold

Formatted: Font: Bold

Formatted Table

10.01	PLAN ADMINISTRATION	32
10.02	EXAMINATION OF RECORDS	33
10.03	PAYMENT OF EXPENSES	34
10.04	INSURANCE CONTROL CLAUSE	34
10.05	INDEMNIFICATION OF ADMINISTRATOR	34
	<u>PAGE</u>	
<u>ARTICLE XI</u>	<u>AMENDMENT OR TERMINATION OF PLAN</u>	34
11.01	AMENDMENT	34
11.02	TERMINATION	35
<u>ARTICLE XII</u>	<u>PROTECTED HEALTH INFORMATION</u>	35
12.01	PERMITTED DISCLOSURE OF ENROLLMENT/DISENROLLMENT INFORMATION	35
12.02	PERMITTED USES AND DISCLOSURES OF SUMMARY HEALTH INFORMATION	35
12.03	PERMITTED AND REQUIRED USES AND DISCLOSURES OF PROTECTED INFORMATION FOR PLAN ADMINISTRATIVE PURPOSES	36
12.04	CONDITIONS OF DISCLOSURE FOR PLAN ADMINISTRATION PURPOSES	36
12.05	ADEQUATE SEPARATION BETWEEN PLAN AND THE EMPLOYER	38
12.06	CERTIFICATION OF THE EMPLOYER	38
<u>ARTICLE XIII</u>	<u>MISCELLANEOUS</u>	38
13.01	PLAN INTERPRETATION	38
13.02	GENDER AND NUMBER	39
13.03	WRITTEN DOCUMENT	39
13.04	EXCLUSIVE BENEFIT	39
13.05	PARTICIPANT'S RIGHTS	39
13.06	ACTION BY THE EMPLOYER	39
13.07	NO GUARANTEE OF TAX CONSEQUENCES	39
13.08	INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS	40
13.09	FUNDING	40
13.10	GOVERNING LAW	40
13.11	SEVERABILITY	40
13.12	CAPTIONS	40
13.13	CONTINUATION OF COVERAGE	41
13.14	FAMILY AND MEDICAL LEAVE ACT	41
13.15	OTHER LEAVES OF ABSENCES	41
13.16	UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT ACT	42

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #64 FLEXIBLE BENEFITS PLAN

INTRODUCTION

The Employer hereby establishes the Plan to recognize contributions made to the Employer by its Employees. The purpose of this Plan is to reward Employees by providing benefits for those Employees who qualify hereunder and their Dependents. The concept of this plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs.

The Plan was originally effective as of January 1, 1993. It was first amended and restated effective January 1, 2008. This amendment and restatement is effective as of January 1, 20~~11~~¹⁰~~08~~.

This document is designed to qualify as a "Cafeteria Plan" within the meaning of Code Section 125, under which an Employee elects to receive benefits under the Plan as includable or excludable from the Employee's income under Section 125(a) and other applicable Code Sections. Portions of this document also reflect individual component plans designed to separately qualify as: (1) a Medical Reimbursement Plan under Code Section 105(h); (2) a Premium Payment Plan under Code Section 106; (3) a Dependent Care Assistance Plan under Code Section 129, and (4) a Health Savings Account under Code Section 223.

ARTICLE I DEFINITION

- 1.01 "Administrator" means the Employer.
- 1.02 "Benefit" means any of the optional benefit choices available to a Participant as outlined in Section 4.01.
- 1.03 "COBRA" means the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended.
- 1.04 "Code" means the Internal Revenue Code of 1986, as amended or replaced from time to time.
- 1.05 "Compensation" means the cash remuneration received by the Participant from the Employer during a Plan Year prior to any Salary Reduction Agreement reductions authorized hereunder. Compensation shall include overtime, commissions, and bonuses.

1.06 “**Dependent**” means any individual who is a tax dependent of the Participant as defined in Code Section 152, with the following exceptions (a) for purposes accident or health coverage (to the extent funded under the Medical Benefit, the Dental Benefit, Vision Benefit and the Health Care Flexible Spending Account), a Dependent is defined as in Code Section 152, determined without regard to subsections (b)(1),(b)(2) and (d)(1)(B) thereof; and (2) any child to whom Code Section 152(e) applies (regarding a child of divorced parents, etc, where one or both parents have custody of the child for more than half of the calendar year and where the parents together provide more than half of the child’s support for the calendar year) is treated as a Dependent for both parents; and (b) for purposes of the Dependent Care Flexible Spending Account, a Dependent means a Qualifying Dependent as defined in Section 7.02(e). Notwithstanding the foregoing, the Health Care Reimbursement Plan Benefit will provide benefits in accordance with applicable requirements of any Qualified Medical Care Support Order (“QMCSO”), even if the child does not meet the definition of “Dependent.”

Beginning March 30, 2010, reimbursements for accident or health coverage to the extent funded under the Medical Benefit, the Dental Benefit, Vision Benefit, Health Saving Account and the Health Care Flexible Spending Account for an Employee's children who are under age twenty-seven (27) as of the end of the taxable year shall also excluded, whether or not the child qualifies as the Employee's Dependent under Code Section 105(b).

Formatted: Font: Bold
Formatted: Indent: First line: 0"
Formatted: Font: Bold
Formatted: Font: Bold
Formatted: Font: Bold

1.07 “**Effective Date**” means January 1, 1993. The effective date for this amendment and restatement is January 1, 2011~~08~~.

1.08 “**Election Period**” means the period immediately preceding the beginning of each Plan Year established by the Administrator. Such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.01.

1.09 “**Eligible Employee**” means any current Employee of the Employer who satisfies the eligibility provisions, as specified in Section 2.01 of the Plan.

1.10 “**Employee**” means an Employee of the Employer who is working more than 20 hours per week, but excludes any person who performs services as an independent contractor and does not include leased employees within the meaning of Code Section 414(n)(2). Any classification, or other characterization of any such individual as an employee of the Employer, whether as a statutory or common law employee, by a court of law or by action of any federal, state or local governmental agency shall be of no affect on the exclusion of such individual from participation in the plan.

1.11 **“Employer”** means Community Consolidated School District #64 or any successor to it by merger or otherwise and any predecessor which has maintained this Plan or any corporation or association that assumes the obligations of the Plan.

1.12 **“ERISA”** means the Employee Retirement Income Security Act of 1974, as amended from time to time.

1.13 **“GINA” means the Genetic Information Nondiscrimination Act of 2008.**

Formatted: Font: Bold

1.14 **“Grace Period” means the period that begins immediately following the close of a Plan Year and ends seventy-five (75) days after the beginning of the following calendar year.**

Formatted: Font: Bold

1.153 **“Highly Compensated Employee”** means, for the purposes of determining discrimination, an Employee described in Code Section 414(q) and the Treasury regulations thereunder.

1.164 **“HIPAA”** means the Health Insurance Portability and Accountability Act of 1996, as amended.

1.175 **“Insurance Contract”** means any contract issued by an Insurer underwriting a Benefit.

1.186 **“Insurer”** means any insurance company that underwrites a Benefit under this Plan or, with respect to any self-funded benefits, the Employer.

1.197 **“Key Employee”** means an employee defined in Code Section 416(i)(I) and the Treasury regulations thereunder.

Formatted: Indent: Hanging: 0.61"

1.20 **“MHPA” means the Mental Health Parity Act of 1996.**

1.21 **“MHPAEA” means the Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act.**

1.22 **“Michelle’s Law” means Pub. L. No. 110-381 (2008).**

1.23 **“NMHPA” means the Newborns’ and Mothers’ Health Protection Act of 1996, as amended.**

1.2418 **“Participant”** means any Eligible Employee who elects to become a Participant pursuant to Section 2.03 and has not for any reason become ineligible to participate further in the Plan.

1.2519 "Plan" means this instrument, including all amendments thereto.

1.260 "Plan Year" means the calendar year. The Plan Year shall be the coverage period for the Benefits provided under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.271 "Premium Expenses" or "Premiums" mean the Participant's cost for the self-funded or insured Benefits described in Section 4.01.

1.282 "Premium Expense Reimbursement Account" means the account established for a Participant pursuant to this Plan to which part of the Salary Reduction Contributions and Employer contributions may be allocated and from which Premiums of the Participant may be paid or reimbursed. If more than one type of insured or self-funded Benefit is elected, a sub-account shall be established for each type of insured Benefit.

1.293 "Salary Reduction Agreement" means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Reduction Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.3024 "Salary Reduction Contributions" means the contributions made by the Employer on behalf of Participants pursuant to Section 3.01. These contributions shall be allocated to the accounts established under the Plan pursuant to the Participants' elections made under this Plan.

1.3126 "Spouse" means the legally married husband or wife of a Participant, unless legally separated by court decree.

1.3226 "USERRA" means the Uniform Services Employment and Reemployment Rights Act of 1994, as amended.

1.33 "WHCRA" means the Women's Health and Cancer Rights Act of 1998, as amended.

Formatted: Font: Bold

Formatted: Indent: Left: 0", Hanging: 0.63"

Formatted: Font: Bold

ARTICLE II
PARTICIPATION

2.01 ELIGIBILITY

Eligible Employees shall participate in the Plan for all benefits except for the Health Care Flexible Spending Account as the first date of employment. For the Health Care Flexible Spending Account, Eligible Employees shall participate as of the first day of any Plan Year following the first date of employment. Once an Employee has met the Plan's eligibility requirements and a Salary Reduction Agreement has been submitted to the Administrator, the Employees coverage will commence according to Section 2.02. For Plan Years beginning on or after January 1, 2011, Eligible Employees shall participate in the Plan for all benefits as of the first date of hire.

Formatted: Font: Bold

Formatted: Font: Bold

If a former Participant is rehired during the same Plan Year in which termination of employment occurs and the former Participant qualifies as an Eligible Employee, such former Participant shall be eligible for Salary Reduction Contributions pursuant to Section 2.06.

2.02 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee who makes an initial election to participate under Section 5.01 shall become a Participant in the Plan immediately after the Eligible Employee meets the eligible requirements specified in Section 2.01 are met. An Eligible Employee who makes an election to participate under Section 5.02 shall become a Participant in the Plan provided the requirements for participation under Section 5.02 are satisfied during the applicable Election Period.

Notwithstanding the foregoing, an Eligible Employee shall become a Participant with respect to the insured or self-funded Benefits effective as of the entry date under the Employer's health and welfare plans.

2.03 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate and make an election of Benefits, which the Administrator shall furnish to the Employee. The election made on such form shall be irrevocable until the end of the applicable

Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.04 hereof.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such coverage unless the Employee elects, during the Election Period, not to participate in the Plan.

2.04 TERMINATION OF PARTICIPATION

A Participant shall cease to be a Participant in this Plan upon the earlier of:

- (a) The expiration of the Plan Year for which the Employee elected to Participate, unless the Participant makes a timely election to continue participation subject to Section 2.03.
- (b) The date on which the Employee ceases to be an employee eligible to participate under Section 2.01 because of retirement, termination of employment subject to provisions of Section 2.06, layoff, reduction in hours subject to Section 2.05, death subject to Section 2.07 for filing false claims, as determined by the Administrator.
- (c) The date the Participant revokes an election to participate under a circumstance when such change is permitted under the terms of this Plan, or
- (d) The termination of this Plan, subject to the provisions of Section 12.02.

Participation under insured or self-funded Benefits will cease as of the date specified by the specific insured or self-funded plan.

2.05 CHANGE OF EMPLOYMENT STATUS

If a Participant ceases to be an Eligible Employee because of a change in employment status or classification (other than through termination of employment), the Participant shall become a limited Participant in this Plan for the remainder of the Plan Year in which such change of employment status occurs. As a limited Participant, no further Salary Reduction Contributions may be made on behalf of the Participant, and except as otherwise provided herein, all further Benefit elections shall cease, subject to the limited Participant's right to continue coverage under the individual health benefits. The limited Participant's Dependent Care Flexible Spending Account balance may be used during such Plan Year to reimburse the limited Participant for any allowable employment-related Dependent Care Expenses

incurred during the Plan Year. Subject to the provisions of Section 2.06, if the limited Participant later becomes an Eligible Employee, then the limited Participant may again become a full Participant in this Plan, provided he otherwise satisfies the participation requirements set forth in this Article II as if he were a new Employee and made an election in accordance with Section 5.01.

2.06 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Plan shall be governed in accordance with the following:

- (a) With regard to self-funded or insured Benefits provided under Article IV, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract or agreement for which premiums have already been paid.
- (b) With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Reduction Contributions shall be made. However, such Participant may request reimbursement for any qualified Employment-related Dependent Care Expenses per Section 8.02(d), incurred for a period until the end of the month ~~of following~~ the date of termination, based on the level of the Dependent Care Flexible Spending Account as of the date of termination.
- (c) In the event that a Participant terminates his participation in the Health Care Flexible Spending Account during the Plan Year, if Salary Reduction Contributions are made other than on a pro rata basis for Plan Years beginning before January 1, 2011, ~~upon termination the Participant shall be entitled to a reimbursement for any Salary Reduction Contributions previously paid for coverage or benefits relating to the period after the date of the Participant's separation from service regardless of the Participant's claims or reimbursements as of such date.~~ However, such Participant may request reimbursement for any qualified Health Care Flexible Spending Account expense incurred for a period until the end of the month of the date of termination.
- (d) With regard to the Health Savings Account, the Participant's participation in the Plan shall cease and no further Salary Reduction Contributions shall be made.

Formatted: Font: Bold

Formatted: Font: Bold

2.07 DEATH

- (a) If a Participant dies, his participation in the Premium Reimbursement Account, Health Care Flexible Spending Account, Health Savings Account, and Dependent Care Flexible Spending Account under the Plan

shall cease. However, such Participant's beneficiaries, or the representative of his estate, may submit claims for any allowable medical expenses incurred during the portion of the Plan Year preceding the Participant's death, or Employment-Related Dependent Care Expenses incurred during the Plan Year. A Participant may designate a specific beneficiary for this purpose. If no such beneficiary is specified, the Administrator may designate the Participant's Spouse, one of his Dependents or a representative of his estate.

- (b) If a Participant dies and he designates his Spouse as his beneficiary under his Health Savings Account, she will be eligible to receive distributions from his Health Savings Account as if she were the Participant. If the Participant designates any other person or entity as his beneficiary under his Health Savings Account, the Health Savings Account must be terminated and distributed.

ARTICLE III **CONTRIBUTIONS TO THE PLAN**

3.01 SALARY REDUCTION CONTRIBUTIONS

Benefits under the Plan shall be partially financed by Salary Reduction Contributions sufficient to support the cost of Benefits that a Participant has elected hereunder. The amount of the Salary Reduction Contribution shall be specified in the Salary Reduction Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Reduction Agreement shall only be applicable from the first day of coverage following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

Any Salary Reduction Contributions made to the Premium Reimbursement Account, the Health Care Flexible Spending Account, Health Saving Account, or the Dependent Care Flexible Spending Account shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.01) and prior to the end of the Election Period, and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Reduction Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of, and consistent with, a change in work or family status or such other permitted events, as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Reduction amounts shall be contributed on a pro rata basis for each pay period during the Plan Year for all benefits except for the Health Care Flexible Spending Account. for Plan Years beginning

Formatted: Font: Bold

before January 1, 2011. For Plan years beginning on or after January 1, 2011, all contributions shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Reduction Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

3.02 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply Salary Reduction Contributions to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Care Flexible Spending Account, Health Saving Account, and/or Dependent Care Flexible Spending Account shall be credited to the appropriate fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.03 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Reduction Contributions be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Administrator may implement a procedure in which Salary Reduction Contributions are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period for Plan Years beginning before January 1, 2011. However, with regard to the Health Care Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year. In the event that Salary Reduction Contributions are not made on a pro-rata basis for Plan Years beginning before January 2011, upon termination of participation, ~~a Participant may be entitled to a refund of such Salary Reduction Contributions~~ ends on the last day of the month of termination, pursuant to Section 2.06(c).

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Strikethrough

ARTICLE IV BENEFITS

4.01 BENEFIT OPTIONS

Each Participant may elect to have the amount of his contributions applied to any one or more of the following Benefits. A general description of all of the benefits that may be available under the Plan follows in Sections 4.02, 4.03, 4.04, 4.05, 4.06, and 4.07.

4.02 HEALTH CARE FLEXIBLE SPENDING ACCOUNT

Each Participant may elect coverage under the Health Care Flexible Spending Account, in which case Article VI shall apply.

4.03 HEALTH SAVINGS ACCOUNT

Each Participant may elect coverage under the Health Savings Account, in which case Article VII shall apply.

4.04 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

Each Participant may elect coverage under the Dependent Care Flexible Spending Account, in which case Article VIII shall apply.

4.05 MEDICAL BENEFIT

- (a) Each Participant may elect to be covered under a Medical Benefit for himself, his Spouse, and his other Dependents. The Employer may select suitable Medical Benefit for use in providing this benefit, which policies will provide uniform benefits for all Participants electing this benefit.
- (b) The rights and conditions with respect to the benefits payable from such Medical Benefit shall be determined therefrom, and such benefit shall be incorporated herein by reference.

4.06 DENTAL BENEFIT

- (a) Each Participant may elect to be covered by the Employer's Dental Benefit for himself, his Spouse, and his other Dependents. The Employer may select suitable Dental Benefit for use in providing this benefit, for which the policies will provide uniform benefits for all Participants electing this benefit.
- (b) The rights and conditions with respect to the benefits payable from such Dental Benefit shall be determined therefrom, and such Dental Benefit shall be incorporated herein by reference.

4.07 CASH BENEFIT

If a Participant does not elect any Salary Reduction Contributions or coverage, such Participant shall be deemed to have chosen the Cash Benefit (or was not deemed to have elected) as his sole Benefit option.

4.08 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.
- (b) It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits that (without regard to this paragraph) are includable in gross income.
- (c) If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has elected the highest amount of non-taxable Benefits for the Plan Year shall have his non-taxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has elected the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among the Health Care Flexible Spending Account, Health Savings Account, and the Dependent Care Flexible Spending Account, and once all these Benefits are expended, proportionately among insured and self-funded Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V

PARTICIPANT ELECTIONS

5.01 INITIAL ELECTIONS

An Employee, who meets the eligibility requirements of Section 2.01, will have a two week period to elect participation in this Plan before being eligible to participate for all or the remainder of such Plan Year in accordance with Section 2.03. Participation in the Plan shall not be effective until after receipt of the Participant's election pursuant to Section 2.02 and shall be limited to Benefit expenses incurred for the balance of the Plan Year for which the election is made under the Premium Reimbursement Account, the Health Care Flexible Spending Account and the Dependent Care Reimbursement Account.

If such Eligible Employee fails to make such election or satisfy such requirements within this initial Election Period, such Eligible Employee will be deemed to have elected not to participate in the Plan for all or the remainder of the Plan Year. Section 5.02 will be applicable with regard to subsequent annual elections to participate in the Plan.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's self-funded or insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in Benefits under the Plan.

If a former Participant is rehired to an Eligible Employee position during the same Plan Year in which termination of employment occurred and that Participant's prior coverage was terminated, the following shall apply:

- (a) If the Employee meets an Eligible Employee status within 60-days of the termination of employment, the Participant shall be reinstated with the same Benefit election such Participant had prior to termination without loss of coverage. Salary Reduction Contributions for the Health Care Flexible Spending Account, Health Saving Account and Dependent Care Flexible Spending Account for the remainder of the Plan Year will be in an amount equal to the prior Benefit Election for the Plan Year less prior Plan Year Benefit contributions, subject to the Participant's right to change his Benefit Elections pursuant to Section 5.04.
- (b) If the Employee does not meet the Eligible Employee status within 60-days after termination of employment, the Participant shall be entitled to make a new Benefit Election in accordance with Section 2.02 and Section 2.03. The new Benefit Election and Employer Contributions and Salary Reduction Contribution for Benefits for the remainder of the Plan Year may not exceed the difference of the maximum account allowance less the prior Benefit elections for that Plan Year.

5.02 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant (and each Eligible Employee who elected to participate in the Plan in the prior Plan Year) shall be given the opportunity to make any election for different Medical Benefits and/or Dental Benefits for the next Plan Year. The Participant or Eligible Employee must make such an election and satisfy the requirements of Section 2.03 during the Election Period. Any such election shall be effective for any Benefit expenses incurred during the Plan Year and the Grace Period. With regard to subsequent annual elections, the following options shall apply:

Formatted: Font: Bold

- (a) A Participant or Eligible Employee who failed to initially elect to participate in Medical Benefits and/or Dental Benefits may not elect any Medical Benefits and/or Dental Benefits under the Plan during any subsequent Plan Year unless he qualifies for special enrollment rights under HIPAA during the subsequent Plan Year;
- (b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;
- (c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, with respect to Health Care Flexible Spending Account and/or Dependent Care Flexible Spending Accounts; and
- (d) Participants with insured or self-funded benefit coverage shall be automatically enrolled with the same Medical Benefit and/or Dental Benefit coverage for the subsequent Plan Year unless the Participant elects, during the Election Period, not to participate in the Plan or to change the benefit election for the new Plan Year.

5.03 FAILURE TO ELECT

Any Participant who fails to complete a new benefit election form pursuant to Section 5.02 by the end of the applicable Election Period shall be treated in the following manner:

- (a) With regard to Benefits available under the Plan for which no Premium Expenses apply, such Participant shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Reduction Contributions shall therefore be authorized or made for subsequent Plan Year for such Benefits;

- (b) With regard to Benefits available under the Plan that are self-funded or insured and for which Premium Expenses amounts apply, such Participant shall be deemed to have made the same Benefit elections as then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Reduction Contributions in an amount necessary to purchase such self-insured or insured Benefit options.

5.04 CHANGE OF ELECTION

A Participant may change a Benefit election twice after the Plan Year begins to which such election relates and may make new Benefit election changes with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and consistent with change of election events acceptable under the rules and regulations adopted by the Department of the Treasury and specified in this Plan, the provisions of which are incorporated by reference. However, no Participant shall be allowed to reduce an election for Health Care Flexible Spending Accounts or Dependent Care Flexible Spending Accounts to a point where the annualized contribution for such benefit is less than the amount already reimbursed. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

An election change is considered consistent if the qualifying event affects eligibility under the Plan, and that the same event results in an increase or decrease in the number of family members who may benefit from coverage under the Plan. The qualifying event must directly affect coverage for the individual the change in election is made for. In addition, if the Participant, Spouse or other Dependent gains eligibility for coverage under a family member's plan as a result of a change in marital status or a change in employment status, then a Participant's election change to cease or decrease coverage for that individual corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Any new election shall be effective 30 days after the election is approved, notwithstanding special enrollment rights provided for in Code Section 9801(f). For the purposes of this subsection, a change in election may include the following events or other events permitted by Treasury regulations:

- (a) *Change in Status.* A Participant may change or terminate an actual or deemed election under the Plan upon the occurrence of a Change in Status, but only if such change or termination is made on account of and corresponds with a Change in Status that affects coverage eligibility of a Participant, Participant's Spouse, or other Dependents. The Administrator (in its sole discretion) shall determine, based on prevailing IRS guidance, whether a requested change is on account of and corresponds with a Change in Status. Assuming the general consistency requirement is

satisfied, a requested change must also satisfy the following specific consistency requirements in order for a Participant to be able to alter an election based on that change.

- (i) **Legal Marital Status:** Events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;
 - (ii) **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a dependent;
 - (iii) **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or other Dependents: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, incurring a reduction or increase in hours of employment, or a change in work site. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or other Dependents depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
 - (iv) **Dependent Satisfies or Ceases to Satisfy the Eligibility Requirements:** An event that causes the Participant's other Dependents to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance. For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) qualified as a change in status; and
 - (v) **Residency:** A change in the place of residence of the Participant, (the Participant's Spouse or other Dependents) allows the Participant to change or drop insured or self-funded Benefits.
- (b) *HIPAA Special Enrollment Rights.* If a Participant, Spouse, or other Dependent is entitled to special enrollment right under a group health plan, as required by Code Section 9801(f), then the Participant may revoke a prior election for health or accident coverage and make a new election (including Salary Reduction Contributions), provided the election corresponds with such special enrollment rights. A special enrollment right might arise if medical coverage was declined for the Employee, the Spouse or other Dependent under the group health plan because of outside medical coverage and eligibility for such coverage is subsequently lost due to legal separation,

divorce, death, termination of employment, reduction in hours, or exhaustion of the maximum COBRA period, or if a new Dependent is acquired. For purposes of this provision, (1) an election to prospectively add previously eligible Dependents as a result of the acquisition of a new Spouse or Dependent child shall be considered to be consistent with the special enrollment right; and (2) a HIPAA special enrollment election attributable to the birth or adoption of a new Dependent child may, subject to the provisions of the underlying group health plan, be effective retroactively (up to 30 days).

The Plan will also provide a special enrollment period for those benefits that are considered to be group medical benefits under the Plan for any Employee or Participant who has lost of coverage under Medicaid or State Child Health Insurance Plan, or becomes eligible for premium assistance program under a Medicaid plan or State Child Health Insurance Plan. For this purpose, In order to obtain coverage under this special enrollment period, the Employee or Participant must elect coverage within 60 days of the qualifying event.

Formatted: Font: Bold

Formatted: Indent: First line: 0"

- (c) *Certain Judgments, Decrees and Orders.* Notwithstanding subsection (a), if a judgment, decree, or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) requires accident or health coverage for a Participant's Dependent child (including a foster child who is a Dependent), a Participant may:
- (i) elect to add or increase coverage if an order requires the Participant to cover a Dependent; or
 - (ii) decrease or cancel coverage for the child if the order requires the Participant's spouse, former Spouse or another individual to cover the Dependent, and the Dependent actually becomes covered under the Plan of the Spouse, former Spouse or other individual.
- (d) *Medicare and Medicaid.* Notwithstanding subsection (a), if a Participant, Spouse or other Dependent who is enrolled in a benefit under the Medical Plan becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act program for distribution of pediatric vaccines), the Participant may prospectively reduce or cancel the health or accident coverage of the person becoming entitled to coverage. Furthermore, if the Participant, Spouse, or other Dependent entitled to Medicare or Medicaid loses eligibility for such coverage, then the Participant may prospectively elect to

commence or increase the health or accident coverage.

- (e) *Change in Cost.* A Participant shall not be permitted to change an election to the Health Care Flexible Spending Account as a result of a change under this subsection:
- (i) *Automatic Decrease or Increase.* If the Participant's share of the premium decreases during a Plan Year or insignificantly increases, then the Salary Reduction Contributions under each affected Participant's election shall be retrospectively adjusted to reflect such change. The Administrator will decide, in accordance with prevailing IRS guidance, whether increases in costs are "insignificant" based upon all surrounding facts and circumstance (including, but not limited to, the dollar amount or percentage of the cost change).
 - (ii) *Significant Cost Increase.* If the Participant's cost of a benefit package option increases significantly, attributable to action by the Employee or the Employer, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their election and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage. If the increase is deemed to be significant and no other similar coverage is available, the Participant may drop coverage. The Administrator will decide, in accordance with prevailing IRS guidance, which defines similar coverage to be coverage for the same category of benefits for the same individual, whether a substitute Benefit package constitutes "similar coverage" based upon all surrounding facts and circumstances.
 - (iii) *Significant Cost Decrease.* If the Participant's cost of a benefit package option decreases significantly during a Plan Year, Employees who had not previously enrolled may enroll and Participants who elected another option providing similar coverage may revoke their current coverage election and elect the option that has decreased in cost since the coverage period commenced if permitted under each respective insured Benefit.
 - (iv) *Dependent Care Plan Change in Cost Limitation.* A "change in cost" provision applies to the Dependent Care Flexible Spending Account only if the cost change is imposed by a service provider who is not a "relative" of the Participant by blood or marriage, as defined in Proposed Treasury Regulation Section 1.125-4(f)(2)(iii).
- (f) *Change in Coverage.* A Participant shall not be permitted to change an election to the Health Care Flexible Spending Account as a result of a change under this subsection:

- (i) *Significant Curtailment or Cessation of Coverage.* If the coverage under a Benefit is deemed by the Administrator to be significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on prospective basis coverage under another plan with similar coverage. Accident and health plan coverage is deemed "significantly curtailed" only if there is an overall reduction in coverage, which reduces coverage to all Participants in general. If a significant curtailment does not result in a loss of coverage, alternate coverage can be elected, but coverage cannot be dropped. If the curtailment results in a loss of coverage, the election can be dropped, but only if no other benefit option for similar coverage is available.

The Administrator will decide, in accordance with prevailing IRS guidance which states that a significant curtailment of coverage includes a significant increase in deductible; significant increase in co-payments; and a significant increase in the out-of-pocket cost sharing amounts under the Plan, whether curtailment is "significant" and whether a substitute benefit option constitutes "similar coverage" based upon all surrounding facts and circumstances. The Administrator will also decide, in accordance with prevailing IRS guidance, what constitutes a "loss of coverage" based on final regulations stating plan sponsors may consider the following events: a substantial decrease in the medical providers available under the option; a reduction in benefits for a specific type of medical condition for which treatment is being received; and any similar fundamental loss of coverage.

- (ii) *Addition or Elimination of Benefit Package Option Providing Similar Coverage.* If, during the Plan Year the Plan adds or eliminates a benefit package option or other coverage option, then affected Participants may elect the newly-added option (or elect another option if an option has been eliminated) prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. If the Plan significantly improves a Benefit, Participants who elected other Benefit options and Employee who are not enrolled, may elect the Benefit if allowed on each respective insured or self-funded plan. The Administrator will decide, in accordance with prevailing IRS guidance, whether other benefit options constitute "similar coverage" based upon all surrounding facts and circumstances.
- (iii) *Change in Coverage of Spouse or Other Dependent under another Employer's Plan.* A Participant may make a prospective election change that corresponds with changes made under any employer's cafeteria or qualified benefits plan, so long as (a) the Spouse's or other

Dependent's plan permits the change and the change is permitted under Code Section 125 or (b) the Spouse or other Dependent makes the change during an annual enrollment period that occurs in the middle of the Participant's Plan Year. The Administrator will decide, in accordance with prevailing IRS guidance, whether a requested change is on account of and corresponds with a change made under the plan of the Spouse's or other Dependent's employer.

- (iv) *Loss of Coverage under a Plan Maintained by a Governmental or Educational institution.* A Participant may add coverage for a Participant, Spouse or other Dependent, if the same Participant, Spouse, or other Dependent loses coverage under any group health coverage plan sponsored by a governmental or Educational Institution.

A Participant may change his election under the Health Savings Account at least once every month for any reason.

ARTICLE VI

HEALTH CARE FLEXIBLE SPENDING ACCOUNT

6.01 ESTABLISHMENT OF PLAN

The Plan shall provide a Health Care Flexible Spending Account. This Health Care Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section 105 and the Treasury regulations thereunder. Participants who elect to participate in this Health Care Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed under this Health Care Flexible Spending Account shall be periodically paid from amounts allocated to the Health Care Flexible Spending Fund. Periodic payments reimbursing Participants from the Health Care Flexible Spending Fund shall in no event occur less frequently than monthly with no minimum amount required.

6.02 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

- (a) "Health Care Flexible Spending Fund" means the fund established for a Participant pursuant to this Plan from which all allowable Medical Expenses may be reimbursed.
- (b) "Health Care Flexible Spending Account" means the benefits contained in this Article, which provides for the reimbursement of eligible Medical Expenses

incurred by a Participant or his Dependents.

- (c) "Highly Compensated Participant" means, for the purposes of this Article and determining discrimination under Code Section 105 (h), a participant who is:
 - (i) one of the 5 highest paid officers;
 - (ii) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
 - (iii) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- (d) "Medical Expenses" means any expense for medical care within the meaning of the term "medical care" or "medical expense" as defined in Code Sections 105 and 213, and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. However, a Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or other Dependents. Furthermore, a Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).
- (e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Care Flexible Spending Account.
- (f) Effective January 1, 2011, the term, "Medical Expenses," shall not include any reimbursements for over-the-counter medicines or drugs, as provided under Revenue Ruling 2003-102, unless such medicines or drugs are prescribed by a doctor.

Formatted: Font: Bold
Formatted: Font: Bold
Formatted: Font: 12 pt, Bold
Formatted: Font: Bold

6.03 FORFEITURES

The amount in the Health Care Flexible Spending Fund as of the end of any Plan Year and after the processing of all claims for such Plan Year pursuant to Section 6.07 hereof) shall be forfeited and used to defray reasonable administrative expenses for the Plan. In such event, the Participant shall have no further claim to such amount for any reason subject to Section 8.02.

6.04 LIMITATION ON ALLOCATIONS

The maximum annual Benefit amount that a Participant may elect to receive under the Health Care Flexible Spending Account in any Plan Year shall not exceed five thousand dollars (\$5,000) and with a \$60 minimum amount.

6.05 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of this Health Care Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.
- (b) If the Administrator deems it necessary to avoid discrimination under this Health Care Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Care Reimbursement Fund by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Sections 105 who has elected the second highest contribution to the Health Care Flexible Spending Fund for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

6.06 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Care Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

6.07 HEALTH CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

- (a) All Medical Expenses incurred by a Participant, Spouse, or other Dependents shall be reimbursed during the Plan Year and the Grace Period, subject to Section 2.06, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that

Formatted: Font: Bold

the Medical Expenses were incurred during the applicable Plan Year and the Grace Period, (but prior to the date coverage ceases, except as otherwise provided in Section 2.05, 2.06 and 2.07). Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

Formatted: Font: Bold

(b) The Administrator shall direct reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Care Reimbursement Fund for the Plan Year and the Grace Period. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Salary Reduction Contributions which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan sponsored by the Employer, a governmental agency or any other plan covering a Participant and/or his Spouse or other Dependents.

Formatted: Font: Bold

(c) Claims for the reimbursement of Medical Expenses incurred in any Plan Year or Grace Period shall be paid as soon after a claim has been filed as is administratively practicable; provided, however, that if a Participant fails to submit a claim within three months immediately following the end of the Plan Year or the Grace Period, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Font: Bold

(d) Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under other health plan coverage and, if reimbursed from the Health Care Reimbursement Fund, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(f) If a Participant fails to accept or cash a claim reimbursement within 210 days after a reimbursement has been issued, the Administrator has made reasonable attempt to reimburse the Participant, the funds shall be considered unclaimed and will be treated as plan forfeitures under Section 6.03 provided that, if a Participant should later renew his or her written request for reimbursement of said amount, the Employer shall reimburse such amount to Participant within 90 days of the renewed reimbursement request.

- (g) In any calendar month that a Participant is eligible to make contributions to a Health Savings Account under Article VII below, the Participant shall only be eligible to be reimbursed from his Health Care Flexible Spending Account for those Medical Expenses that constitute dental, vision and preventive care expenses and any other Medical Expense reimbursed after the deductible under the Medical Benefit has been satisfied for the Plan Year.

6.08 COMPLIANCE WITH MANDATES

With respect to any benefit under this Section, the Plan will provide benefits in accordance with the requirements of all applicable laws, such as COBRA, HIPAA, MHPA, NMHPA, USERRA, Michelle's Law, GINA, MHPAEA and WHCRA.

6.09 SPECIAL RULES FOR CLAIMS INCURRED DURING A GRACE PERIOD

Notwithstanding any contrary provision in this Plan and subject to the conditions of this Article VI, an individual may be reimbursed for Medical Expenses incurred during a Grace Period from amounts remaining in his Health Care Reimbursement Fund, at the end of the Plan Year to which that Grace Period relates ("Prior Plan Year Medical Expense Reimbursement Amounts") if he or she is a Participant with Health Care Flexible Spending Account coverage that is in effect on the last day of that Plan Year.

- (a) Prior Plan Year Medical Care Expense Reimbursement Amounts may not be cashed out or converted to any other taxable or non-taxable benefit. For example, Prior Medical Expense Reimbursement Amounts may not be used to reimburse Employment-Related Dependent Care Expenses.
- (b) Medical Care Expenses incurred during a Grace Period and approved for reimbursement in accordance with Section 6.07 will be reimbursed first from any available Prior Plan Year Medical Expense Reimbursement Amounts and then from any amounts that are available to reimburse expenses that are incurred during the current Plan Year, except that if the Medical Expense Reimbursement Account is accessible by an electronic payment card (e.g., debit card, credit card, or similar arrangement), Medical Care Expenses incurred during the Grace Period may need to be submitted manually in order to be reimbursed from Prior Plan Year Medical Expense Reimbursement Amounts if the card is unavailable for such reimbursement. An individual's Prior Plan Year Medical Expense Reimbursement Amounts will be debited for any reimbursement of Medical Care Expenses incurred during the Grace Period that is made from such Prior Plan Year Medical Expense Reimbursement Amounts.

Formatted: Font: Bold

Formatted: Indent: Left: 0", Hanging: 0.69"

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Indent: Left: 0.63", Hanging: 0.37"

(c) Claims for reimbursement of Medical Care Expenses incurred during a Grace Period must be submitted no later than end of the third month following the close of the Grace Period in order to be reimbursed from Prior Plan Year Medical Expense Reimbursement Amounts. Any Prior Plan Year Medical Expense Reimbursement Amounts that remain after all reimbursements have been made for the Plan Year and its related Grace Period shall not be carried over to reimburse the Participant for expenses incurred in any subsequent period. The Participant will forfeit all rights with respect to these amounts, which will be subject to the Plan's provisions regarding forfeitures in Section 6.03.

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Indent: Left: 0", Hanging: 0.69"

ARTICLE VII HEALTH SAVINGS ACCOUNT

7.01 ESTABLISHMENT OF THE ACCOUNT

The Plan shall provide a Health Savings Account and it is intended to qualify as a health savings account under Code Section 223 and shall be interpreted in a manner consistent with such Code Section 223 and any Treasury regulations thereunder. Only those Participants who are eligible individuals under Code Section 223(c)(1) and who elect to participate in this Health Savings Account will have contributions invested in a separate trust or custodial account maintained by an eligible trustee or custodian selected by the Employer. A Participant may submit claims for the reimbursement of expenses to the Trustee or Custodian maintaining the Health Savings Account. All amounts reimbursed under this Health Savings Account shall be periodically paid according to the terms of the trust or custodial agreement.

7.02 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

- (a) "Trustee" or "Custodian" means a qualified trustee or custodian as defined in Code Section 223(d)(1)(B).
- (b) "Health Savings Account" means the benefits contained in this Article, which provides for the reimbursement of eligible Medical Expenses and other expenses incurred by a Participant or his Dependents.
- (c) "Medical Expenses" means any expense for medical care within the meaning of the term "medical care" or "medical expense" as defined in

Code Sections 105 and 213, and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. However, a Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or other Dependents, except as provided in Code Section 223(d)(2)(C).

- (d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Savings Account.

7.03 EMPLOYER CONTRIBUTIONS

The Employer shall make contributions to Participant's Health Savings Account each Plan Year at its discretion. Such employer contributions shall be subject to the nondiscrimination requirements of Code Section 125.

7.04 FORFEITURES

The amount in the Health Savings Account shall be not forfeited by the Employer at any time.

7.05 LIMITATION ON ALLOCATIONS

The maximum annual Benefit amount that a Participant may elect to receive under the Health Savings Account in any calendar year may not exceed the amount specified in Code Section 223(b).

7.06 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan who are eligible individuals under Code Section 223(c)(1) shall be eligible to receive Benefits under this Health Savings Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Savings Account. In addition, other matters concerning contributions, elections and the like shall not be governed by the general provisions of the Cafeteria Plan, but by the provisions of this Article VIII.

In any calendar month in which the Participant is eligible to make contributions under the Health Savings Account, the Participant's eligibility to be make Salary Reduction Contributions under the Health Care Flexible Spending Account and to receive reimbursement shall be limited to those Medical Expenses that constitute dental, vision and preventive care expense before the deductible under the Medical benefit is satisfied and any Medical expense after the deductible under the medical Benefit is satisfied.

7.07 DISTRIBUTIONS

- (a) All Medical Expenses incurred by a Participant, Spouse, or other Dependents shall be reimbursed by the Trustee or Custodian, even though the submission of such a claim occurs after his participation hereunder ceases.
- (b) The Trustee or Custodian shall direct reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the account balance contained in the Participant's Health Savings Account,

ARTICLE VIII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

8.01 ESTABLISHMENT OF PROGRAM

The Plan shall provide a Dependent Care Flexible Spending Account and the Employer intends it to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed under this Dependent Care Flexible Spending Account shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

8.02 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below shall have the following meaning:

- (a) "Dependent Care Flexible Spending Account" means the account established for a Participant pursuant to this Article and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed.
- (b) "Earned Income" means earned income as defined under Code Section 129(e)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.
- (d) "Employment-Related Dependent Care Expenses" means the amounts paid for expenses of a Participant for those services, which if paid by the Participant, would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services or for

the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

- (i) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 8.02(e)(i) (or deemed to be, as described in Section 8.02(e)(i) pursuant to Section 8.02(e)(iii)), or for a Qualifying Dependent as defined in Section 8.02(e)(ii) (or deemed to be, as described in Section 8.02(e)(ii) pursuant to Section 8.02(e)(iii)) who regularly spends at least 8 hours per day in the Participant's household;
 - (ii) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and
 - (iii) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a dependent of such Participant or such Participant's Spouse.
- (e) "Qualifying Dependent" means, for Dependent Care Flexible Spending Account purposes:
- (i) A Dependent of a Participant who is under the age of 13, with respect to whom the Participant is entitled to an exemption under Code Section 152(c);
 - (ii) A Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself; or
 - (iii) A child that is deemed to be a Qualifying Dependent described in paragraph (i) or (ii) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

- (f) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

8.03 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Salary Reduction Contributions to Dependent Care Flexible Spending Account Benefits.

8.04 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Salary Reduction Contributions that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

8.05 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 8.12 hereof.

8.06 ALLOWABLE DEPENDENT CARE FLEXIBLE SPENDING REIMBURSEMENT

Subject to limitations contained in Section 8.09 of this program and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year and the Grace Period or portion thereof during which he is a Participant.

Formatted: Font: Bold

Formatted: Font: Bold

8.07 ANNUAL STATEMENT OF BENEFITS

On or before four weeks after the end of the Plan Year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 8.06 during the prior Plan Year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year.

8.08 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year, (and after the processing of all claims for such Plan Year,

pursuant to Section 8.12 hereof) shall be forfeited by the Participant and used to defray reasonable administrative expenses for the Plan. In such event, the Participant shall have no further claim to such amount for any reason.

8.09 LIMITATION ON PAYMENTS

Notwithstanding any provision contained in this Article to the contrary or negotiated union contracts to the contrary, the amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000 (\$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e). For any Plan Year, there shall be no minimum amount that a Participant may elect.

8.10 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Sections 129(d).
- (b) It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or other Dependents), each of whom (on any day of the Plan Year) owns more than five (5%) percent of the stock or of the capital or profits interest in the Employer.
- (c) If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the

nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

8.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account Program. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account Program. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

8.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care Flexible Spending Accounts claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit to the Administrator a statement, which may contain some or all of the following information:

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant;
- (c) The cost of which the Participant wishes reimbursement;
- (d) The relationship, if any, of the person performing the services to the Participant;
- (e) If the services are being performed by a child of the Participant, the age of the child;
- (f) A statement as to where the services were performed;
- (g) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (h) If the services were being performed in a day care center, a statement:

- (i) that the day care center complies with all applicable laws and regulations of the state of residence;
 - (ii) that the day care center provides care for more than 6 individuals (other than individuals residing at the center); and
 - (iii) the amount of fee paid to the center.
- (i) If the Participant is married, a statement containing the following:
- (i) the Spouse's salary or wages if he or she is employed; or
 - (ii) if the Participant's Spouse is not employed, a statement that:
 - (A) he is incapacitated, or
 - (B) he is a full-time student attending an educational institution and the months during the year which he or she attended such institution.
- (j) If a Participant fails to submit a claim within three months immediately following the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.
- (j) If a Participant fails to accept or cash a claim reimbursement within 210 days after a reimbursement has been issued and the Administrator has made a reasonable attempt to reimburse the Participant, the funds shall be considered unclaimed and will be treated as plan forfeitures under Section 8.08 provided that, if a Participant should later renew his or her written request for reimbursement of said amount, the Employer shall reimburse such amount to Participant within 90 days after the renewed reimbursement request.

8.13 SPECIAL RULES FOR CLAIMS INCURRED DURING A GRACE PERIOD

Notwithstanding any contrary provision in this Plan and subject to the conditions of this Article VIII, an individual may be reimbursed for Employment Related Dependent Care Expenses incurred during a Grace Period from amounts remaining in his Dependent Care Flexible Spending Account, at the end of the Plan Year to which that Grace Period relates ("Prior Plan Year Dependent Care Flexible Spending Amounts") if he or she is a Participant with Dependent Care Flexible Spending Account coverage that is in effect on the last day of that Plan Year.

Formatted: Font: Bold

- (a) Prior Plan Year Dependent Care Flexible Spending Amounts may not be cashed out or converted to any other taxable or non-taxable benefit. For example, Prior Dependent Care Flexible Spending Amounts may not be used to reimburse Medical Care Expenses.
- (b) Employment Related Dependent Care Expenses incurred during a Grace Period and approved for reimbursement in accordance with Section 7.12 will be reimbursed first from any available Prior Plan Year Dependent Expense Flexible Spending Amounts and then from any amounts that are available to reimburse expenses that are incurred during the current Plan Year, except that if the Dependent Care Flexible Spending Account is accessible by an electronic payment card (e.g., debit card, credit card, or similar arrangement), Employment Related Dependent Care Expenses incurred during the Grace Period may need to be submitted manually in order to be reimbursed from Prior Plan Year Dependent Care Flexible Spending Amounts if the card is unavailable for such reimbursement. An individual's Prior Plan Year Dependent Care Spending Amounts will be debited for any reimbursement of Employment Related Dependent Care Expenses incurred during the Grace Period that is made from such Prior Plan Year Dependent Care Expense Flexible Spending Amounts.
- (c) Claims for reimbursement of Employment Related Dependent Care Expenses incurred during a Grace Period must be submitted no later than the end of the third following the close of the Grace Period in order to be reimbursed from Prior Plan Year Dependent Care Flexible Spending Amounts. Any Prior Plan Year Dependent Care Flexible Spending Amounts that remain after all reimbursements have been made for the Plan Year and its related Grace Period shall not be carried over to reimburse the Participant for expenses incurred in any subsequent period. The Participant will forfeit all rights with respect to these amounts, which will be subject to the Plan's provisions regarding forfeitures in Section 8.08.

Formatted: Font: Bold

Formatted: Left

ARTICLE IX

BENEFITS AND RIGHTS

9.01 CLAIM FOR BENEFITS

- (a) Any claim for Benefits underwritten by an Insurance Contract or self-

funded agreement shall be made in accordance with that specific Benefit plan. If the Benefit is denied, the Participant or beneficiary shall allow the claims review procedures for that insured or self-funded Benefit. A "Claim for Benefits" under the Health Care Flexible Spending Account or Dependent Care Flexible Spending Account is deemed to have been made when a signed claim request is received by the Administrator or authorized representative from the Participant, beneficiary or authorized representative using a pre-approved form and attaching third-party documentation substantiating health care expenses per Section 6.07 or dependent care expenses per Section 8.12, and such other information as is reasonably necessary to determine the validity of the claim.

- (b) A "Claim for Benefits" under a Health Saving Account shall be made pursuant to Section 7.07
- (b) For claims under the under the Health Care Flexible Spending Account or Dependent Care Flexible Spending Account, the Administrator shall make a benefit determination within a reasonable time period not longer than 30 days after receipt, unless for matters beyond the control of the Administrator a 15-day extension is required, in which case, the claimant will be notified. A claim for benefits will be deemed incomplete if information necessary to render a full and fair claim determination under the Plan is missing; a notice detailing information necessary to perfect the claim or make it whole shall be issued to the claimant. The Participant has 45 days after receipt of the incomplete notice to provide such information to the Administrator. The Administrator's time period for making a benefit determination is tolled from the date an incomplete notice is issued to the date the claimant responds.
- (d) If an adverse determination is made regarding a claim for benefits under the Health Care Flexible Spending Account or Dependent Care Flexible Spending Account, the claimant shall, in a manner calculated to be understood by the claimant, be notified of:
 - (i) the specific reason(s) for the adverse determination;
 - (ii) specific plan provisions on which the determination is based;
 - (iii) description of additional materials or information necessary from the claimant to complete the claim; and
 - (iv) the plan's review or appeal procedures, including time limits and a statement of the claimant's rights to bring civil action under 502(a) of ERISA following the appeal.

A Participant shall have 180 days from receipt of an adverse determination to submit written comments, documents or information to support the claim for benefits under Code provisions and Cafeteria Plan and request a review of the determination. If no action is taken, the

Participant's ERISA rights of appeal for the claim expire.

- (e) If a Participant makes a written request for an adverse decision appeal in a timely manner for claims under the Health Care Flexible Spending Account or Dependent Care Flexible Spending Account, an authorized representative of the Administrator other than the representative or subordinate of the representative making the initial adverse determination shall independently review the claim for benefits and as well as all subsequently submitted materials. The Participant shall be notified of a decision within 60 days. The written decision shall be made in accordance with governing plan documents, and where appropriate, Plan provisions that have been applied consistently with respect to similarly situated claimants. If an adverse determination is made, the Administrator shall set forth:
 - (i) the specific reasons for the adverse decision;
 - (ii) reference to Plan provision(s) on which the decision is based;
 - (iii) a description of claimant's review or appeal procedures, including time limits, and if applicable, any internal rules, protocol or similar criterion used in making the decision; and
 - (iv) a statement of the claimant's right to bring suit under ERISA after the appeal.
- (f) Any balance remaining in a Participant's Health Care Flexible Spending Account or Dependent Care Flexible Spending Account at the end of each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer, whichever is appropriate, pursuant to Section 6.03 or Section 8.08, whichever is applicable, unless the Participant had made a written claim for such Plan Year, which has been denied and is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

9.02 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year, **except for the Grace Period**; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be applied to defray

Formatted: Font: Bold

reasonable administration expenses for the Plan.

9.03 SUBROGATION OF BENEFITS

The purpose of the Plan is to provide the Participant and his covered Dependents with Benefits that are not the responsibility of any third party. If a Participant incurs a claim for Benefits as a result of injuries caused by someone else's negligence, wrongful act or omission, the Plan is not responsible to pay these expenses. If this happens, the Administrator will contact the Participant and ask him to sign a subrogation agreement. This means that the Employer or the Insurer can take steps to recover what it paid to cover any Benefit from the third party that caused injury or illness. If the Participant does not sign a subrogation agreement, his or her claims for Benefits related to the injury or illness may be denied.

If the Plan pays the Participant's and/or covered Dependent's claims for Benefits, and a third party or entity should pay the claim, the Participant of the Plan, agrees to the following conditions:

- (a) The Plan shall be subrogated to all of the Participant's and covered Dependent's rights of recovery arising out of any claim or cause of action which may result or be attributable to a third party's negligent or wrongful acts or omission to the extent of amounts paid.
- (b) The Participant also agrees to reimburse the Plan for any Benefits paid to the eligible Employee if he or she recovers any amounts from a third party for the injury or illness.
- (c) The Plan's subrogation and reimbursement rights shall apply to any recoveries by the Participant, the covered Dependent's or the Participant's estate, because the Participant suffered an injury or illness that could be attributed to a third party's negligence, wrongful act or omission. The Plan shall have first priority rights and such rights shall extend, but not be limited to, the following recoveries by the Participant:
 - (i) any payment made by or on behalf of a third party, Benefits, such as a settlement, judgment, or arbitration award, or otherwise;
 - (ii) any payment as a result of a settlement, judgment, arbitration award or otherwise made by an Insurer for uninsured or underinsured motorist coverage (It does not matter whose insurance coverage it is – the Eligible Employee's or the other person's.);
 - (iii) any payment from any source that is intended to compensate the Participant and/or the covered Dependent for the injury resulting from the negligence or alleged negligence of a third party;

- (iv) any payment under Workers' Compensation;
 - (v) any payment under no-fault or other state required motor vehicle insurance; or
 - (vi) any payment made through the Participant's automobile, school or homeowner's insurance policy to cover the Participant for the injury.
- (d) The Participant will fully cooperate and do his part to ensure the Plan's right of recovery and subrogation are secured. If necessary, the Participant will grant a lien on any money that he or she may receive, equal to the value of any amounts paid by the Plan. The Participant will not take any action or be a party to an agreement that does not recognize the rights of the Plan to recover expenses. The Participant shall grant a lien on any amounts recovered from a third party and assign it to the Plan for any expenses paid. Similarly, the Participant may not assign rights to any third party to recover money, including your minor children, without the written consent of the Administrator.
- (e) The Plan has a prior lien against all amounts that the Participant may recover, even those amounts designated exclusively for non-Benefit damages. The Participant or the covered Dependents shall not defeat or reduce the Plan's recovery rights by the use of the "Made-Whole Doctrine", "Rimes Doctrine" or any doctrine that is intended to take away the Plan's rights to recover its expenses.
- (f) The Participant and/or the covered Dependents may not incur any expenses on behalf of the Plan to pursue a payment. The Participant may not deduct court costs or attorney's fees from any amount reimbursed to the Plan, without written consent from the Plan Administrator. The Participant cannot use the "Fund Doctrine", "Common Fund Doctrine" or "Attorney's Fund Doctrine" to use the Plan's funds for these purposes. The benefits under the Plan are secondary to any coverage under no-fault or similar insurance.
- (g) If the Participant and/or covered Dependents fails or refuses to honor the Plan's recovery and subrogation rights, the Plan may recover any costs to enforce its rights. This includes, but is not limited to, attorney's fees, litigation, court costs and other expenses.

ARTICLE X
ADMINISTRATION

10.01 PLAN ADMINISTRATION

The operation of the Plan shall be under the supervision of the Administrator. It

shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to, the following authority, in addition to all other powers provided by this Plan:

- a) To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- b) To interpret the Plan in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan;
- f) To approve reimbursement requests and to authorize the payment of benefits; and
- g) To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder. Benefits under this Plan will be paid only if the Administrator decides in its discretion that the Participant is entitled to them.

10.02 EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

10.03 PAYMENT OF EXPENSES

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any trust fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

10.04 INSURANCE CONTROL CLAUSE

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

10.05 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is carried out in good faith.

**ARTICLE XI
AMENDMENT OR TERMINATION OF PLAN**

11.01 AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant but subject to collective bargaining. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

11.02 TERMINATION

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time, subject to

collective bargaining. In the event the Plan is terminated, no further contributions shall be made. Benefits under any employee benefit plan shall be paid in accordance with the terms of such Insurance Contract or plan.

No further additions shall be made to the Health Care Reimbursement Fund, or Dependent Care Flexible Spending Account, but all payments from such Fund shall continue to be made according to the elections in effect until the end of the Plan Year in which the Plan termination occurs (and for a reasonable period of time thereafter, if required for the filing of claims). Any amounts remaining in any such account as of the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

ARTICLE XII

PROTECTED HEALTH INFORMATION

12.01 PERMITTED DISCLOSURE OF ENROLLMENT/DISENROLLMENT INFORMATION

The Plan may disclose to the Employer information on whether the individual is participating in the Plan, or is enrolled in or has disenrolled. For purposes of this article, Protected Health Information or "PHI" shall mean information designated in 45 CFR Section 164.501, as amended from time to time. Generally, PHI means individually identifiable health information that is transmitted by, or maintained in, electronic media or any other form or medium. This information must relate to (a) the past, present or future physical or mental health, or condition of an individual; (b) provision of health care to an individual; or c) payment of the provision of health care to an individual. If the information identifies or provided a reasonable basis to believe it can be used to identify an individual, it is considered individually identifiable health information. Electronic Protected Health Information or Electronic PHI means PHI that is transmitted by or maintained in electronic media.

12.02 PERMITTED USES AND DISCLOSURE OF SUMMARY HEALTH INFORMATION

The Plan may disclose Summary Health Information to the Employer, provided the Employer requests the Summary Health Information for the purpose of (a) obtaining premium bids from health plans for providing health insurance coverage under the Plan; or (b) modifying, amending, or terminating the Plan.

“Summary Health Information” means information that (a) summarizes the claims history, claims expenses or type of claims experienced by individuals for whom the Employer had provided medical benefits under the Plan; and (b) from which the information described at 42 CFR Section 164.514(b)(2)(i) has been deleted, except that the geographic information described in 42 CFR Section 164.514(b)(2)(i)(B) need only be aggregated to the level of a five-digit zip code.

12.03 PERMITTED AND REQUIRED USES AND DISCLOSURE OF PROTECTED HEALTH INFORMATION FOR PLAN ADMINISTRATIVE PURPOSES

Unless otherwise permitted by law, and subject to the conditions of disclosure described in Section 11.04 and obtaining written certification pursuant to Section 11.06, the Plan (or an Insurer on behalf of the Plan) may disclose PHI or Electronic PHI to the Employer, provided the Employer uses or discloses such PHI and Electronic PHI only for Plan administration purposes. “Plan administration purposes” means administration functions performed by the Employer on behalf of the Plan, such as quality assurance, claims processing, auditing, and monitoring. Plan administration functions do not include functions performed by the Employer in connection with any other benefit or benefit plan of the Employer, and they do not include any employment-related actions or functions.

Enrollment and disenrollment functions performed by the Employer are performed on behalf of Participants and beneficiaries, and are not Plan administration functions. Enrollment and disenrollment information held by the Employer is held in its capacity as the plan sponsor and is not PHI.

Notwithstanding the provisions of this Plan to the contrary, in no event shall the Employer be permitted to use or disclose PHI or Electronic PHI in a manner that is inconsistent with 45 CFR Section 164.504(f).

12.04 CONDITIONS OF DISCLOSURE FOR PLAN ADMINISTRATION PURPOSES

The Employer agrees that with respect to any PHI (other than Enrollment/Disenrollment information and Summary Health Information and information disclosed pursuant to a signed authorization that complies with the requirements of 45 CFR Section 164.508, which are not subject to these restrictions) disclosed to it by the Plan (or an insurance company on behalf of the Plan), Employer shall:

- (a) not use or further disclose the PHI other than as permitted or required by the Plan or as required by law;
- (b) ensure that any agent, including a subcontractor, to whom it provides PHI received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to PHI;

- (c) not use or disclose the PHI for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
- (d) report to the Plan any use or disclosure of PHI of which it becomes aware that is inconsistent with the uses or disclosures provided for;
- (e) make available PHI to comply with HIPAA's right to access in accordance with 45 CFR Section 164.524;
- (f) make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- (g) make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- (h) Make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services for purposes of determining compliance by the Plan with HIPAA's privacy requirements;
- (i) if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and
- (j) ensure that the adequate separation between Plan and Employer (i.e. the "firewall"), required in 45 CFR Section 504(f)(2)(iii), is established.

The Employer further agrees that it creates, receives, maintains or transmits any Electronic PHI (other than enrollment/disenrollment information and Summary health Information and information disclosed pursuant to a signed authorization that complies with the requirements of 45 CFR Section 164.508, which are not subject to these restrictions) on behalf of the Plan, it will:

- (a) implement administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the Electronic PHI that it creates, receives maintains or transmits on behalf of the Plan;
- (b) ensure that the adequate separation between the Plan and the Employer (i.e., the firewall), required by 45 CFR Section 504(f)(2)(iii) is supported by reasonable and appropriate security measures;
- (c) ensure that any agent, including a subcontractor, to whom it provides Electronic PHI agrees to implement reasonable and appropriate security measures to protect the information; and

- (d) report to the Plan any security incident of which it becomes aware, as follows: the Employer will report to the Plan, with such frequency and at such times as agreed, the aggregate number of unsuccessful, unauthorized attempts to access, use, disclose, modify, or destroy Electronic PHI or to interfere with systems operations in an information system containing Electronic PHI; in addition the Employer will report to the Plan as soon as feasible any successful unauthorized access, use disclosure, modification or destruction of Electronic PHI or interference with systems operations in an information system containing Electronic PHI.

12.05 ADEQUATE SEPARATION BETWEEN PLAN AND THE EMPLOYER

The Employer shall allow those classes of employees or other persons in the Employer's control designated by the Employer to be given access to PHI. No other persons shall have access to PHI. These specified employees (or classes of employees) shall only have access to and use PHI to the extent necessary to perform the plan administration functions that the Employer performs for the Plan. In the event that any of these specified employees do not comply with the provisions of this Section, that employee shall be subject to disciplinary action by the Employer for non-compliance pursuant to the Employer's employee discipline and termination procedures.

The Employer shall ensure that the provisions of this section are supported by reasonable and appropriate security measures to the extent that the persons designated above create, receive, maintain, or transmit Electronic PHI on behalf of the Plan.

12.06 CERTIFICATION OF THE EMPLOYER

The Plan shall disclose PHI to the Employer only upon the receipt of a certification by the Employer that the Plan has been amended to incorporate the provisions of 45 CFR Section 504(f)(2)(ii), and that the Employer agrees to the conditions of disclosure set forth in Article XII.

ARTICLE XIII MISCELLANEOUS

13.01 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed, except as provided in Section 13.11.

13.02 GENDER AND NUMBER

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

13.03 WRITTEN DOCUMENT

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury Regulations thereunder relating to cafeteria plans.

13.04 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

13.05 PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

13.06 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

13.07 NO GUARANTEE OF TAX CONSEQUENCES

The Administrator or the Employer may not make any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other Federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for Federal and state income tax purposes, and to notify the Employer, if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of

Participants under this Plan shall be legally enforceable.

13.08 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer, whichever is appropriate, for any liability it may incur for failure to withhold Federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional Federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

13.09 FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer, whichever is applicable. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made,

13.10 GOVERNING LAW

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the State of Illinois.

13.11 SEVERABILITY

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13.12 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

13.13 CONTINUATION OF COVERAGE

Notwithstanding anything in the Plan to the contrary, in the event any welfare benefit under this Plan, subject to the continuation coverage requirements of Code Section 4980B becomes unavailable, the Participant may be entitled to continuation coverage as prescribed in Code Section 4980B.

13.14 FAMILY AND MEDICAL LEAVE ACT

Notwithstanding any provision in the Plan to the contrary, if a Participant goes on a qualifying leave under the Family and Medical Leave Act of 1993 (FMLA) and elects to continue coverage(s) while on leave, then to the extent required by the FMLA, the Employer will continue to maintain the Participant's insured and uninsured group health benefits on the same terms and conditions as if the Participant were still active.

If the Participant elects to continue coverage while on leave, he shall enter into a payment agreement with the Employer prior to leave based on the Participant's share of the premium due for the current Plan Year. One or more of the following payment methods may be used:

- (a) Payment with after-tax dollars, by sending monthly payment to the Employer;
- (b) Payment with pre-tax salary reduction contributions by pre-paying all or a portion of the coverage contributions during the leave for that Plan Year;
or
- (c) Payment with pre-tax salary reduction contributions by catching-up on all or a portion of the coverage contributions during the leave for that Plan Year. Salary Reduction Contributions must be from the same Plan Year as the leave.

If a Participant's coverage" ceases while on FMLA leave, the Participant, will be permitted to re-enter the Plan upon return from such leave on the same basis he participated in the Plan prior to the leave, or as otherwise required by the FMLA.

13.15 OTHER APPROVED LEAVES OF ABSENCES

If a Participant qualifies for a leave of absence under the Employer's leave of absence policy, Benefits shall be continued.

13.16 UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder.

13.17 ELECTRONIC COMMUNICATIONS

Whenever a Participant or beneficiary is required to provide information or perform a written process, the Administrator may, in its discretion, permit or require that electronic means be used. In addition, meetings of the Plan Administrator may be held in person or through electronic or telephonic means or a combination thereof and written actions of the Plan Administrator may be taken using electronic or conventional means. In the use of electronic communication, the Plan Administrator shall follow all guidelines published by the Department of Labor and the Internal Revenue Service.

**COMMUNITY CONSOLIDATED SCHOOL
DISTRICT #64 FLEXIBLE BENEFITS PLAN
DECLARATION OF ADOPTION**

Community Consolidated School District #64 hereby amends and restates the Community Consolidated School District #64 Flexible Benefits Plan, effective January 1, 20~~11~~⁰⁸.

IN WITNESS WHEREOF, the Employer has caused this instrument to be executed by its authorized representative on _____ 20~~10~~⁰⁸.

EMPLOYER:

**COMMUNITY CONSOLIDATED SCHOOL
DISTRICT #64**

By: _____

Title: _____

ADOPTION OF RESOLUTION #1057 TRANSFERRING INTEREST FROM THE STUDENT ACTIVITY ACCOUNT TO THE EDUCATION FUND

The Board of Education of Community Consolidated School District #64 calls for a transfer of interest earned in the Student Activity Account, to the Educational Fund, as is permissible under the School Code of Illinois. Resolution #1057 should be adopted to accomplish this.

ACTION ITEM 10-09-4

I move the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt Resolution #1057, authorizing the transfer of interest earned through August 31, 2010 in the amount of \$19,274.90 from the Student Activity Account to the Education Fund on or before September 30, 2010.

Moved By: _____ Seconded By: _____

AYES:

NAYS:

ABSENT:

9/27/10

**RESOLUTION #1057 TO TRANSFER INTEREST FROM THE
STUDENT ACTIVITY ACCOUNT TO THE EDUCATION FUND**

Whereas, the Board of Education (Board) of Community Consolidated School District No. 64, Cook County, Illinois (District), has determined that is necessary and in the best interests of the District that certain interest moneys earned be transferred to the Education Fund; and

Whereas, Student activity funds are governed by Part 100.80 of the Illinois State Board of Education (ISBE) regulations, the Board may distribute interest income earned in the student activity account to Board fund most in need of such income; and

Whereas, the Board has further determined that the Education Fund is the fund most in need of the interest earned which is proposed to be transferred to that fund; and

Whereas, interest has been earned in the student activity fund through August 31, 2010 is \$19,274.90.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, that:

- Section 1.** All of the recitals contained in the above preambles to this Resolution are incorporated herein by reference.
- Section 2.** The Business Manager of this District is hereby directed to transfer interest earned in the Student Activity Fund in the amount of \$19,274.90 on or before September 30, 2010, to the Educational Fund of the District as the fund most in need of said interest moneys earned.
- Section 3.** This Resolution shall be in full force and effect forthwith upon its passage.

President
Board of Education
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 64
Cook County, Illinois

Secretary

Adopted this 27th day of September, 2010

#1057

ADOPTION OF RESOLUTION #1058 TRANSFERRING ACCUMULATED FUNDS IN THE MIDDLE SCHOOL AFTER SCHOOL ACTIVITY FUND TO THE EDUCATION FUND

The Board of Education of Community Consolidated School District #64 calls for a transfer of accumulated funds in the Middle School After School Activity Fund as of June 30, 2010, to the Educational Fund, as is permissible under the School Code of Illinois. Resolution #1058 should be adopted to accomplish this.

ACTION ITEM 10-09-5

I move the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt Resolution #1058, authorizing the transfer of accumulated funds in the Middle School After School Activity Fund as of June 30, 2010 in the amount of \$138,554.30 to the Education Fund on or before September 30, 2010.

Moved By: _____ Seconded By: _____

AYES:

NAYS:

ABSENT:

9/27/10

**RESOLUTION #1058 TO TRANSFER ACCUMULATED FUNDS IN THE
MIDDLE SCHOOL AFTER SCHOOL ACTIVITY FUND
TO THE EDUCATION FUND**

Whereas, the Board of Education (Board) of Community Consolidated School District No. 64, Cook County, Illinois (District), has determined that is necessary and in the best interests of the District that certain dormant moneys within the Student Activity Fund be transferred to the Education Fund; and

Whereas, Student activity funds are governed by Part 100.80 of the Illinois State Board of Education (ISBE) regulations, the Board may determine that funds no longer necessary to be held in the student activity account to Board fund most in need of such income; and

Whereas, the Board has further determined that the Education Fund is the fund most in need of the of the funds which are proposed to be transferred to that fund; and

Whereas, accumulated funds designated as Middle School After School moneys as of June 30, 2010, are \$138,554.30.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, that:

- Section 1.** All of the recitals contained in the above preambles to this Resolution are incorporated herein by reference.
- Section 2.** The Business Manager of this District is hereby directed to transfer the accumulated funds designated as Middle School After School in the amount of \$138,554.30 on or before September 30, 2010, to the Educational Fund of the District as the fund most in need of said moneys.
- Section 3.** This Resolution shall be in full force and effect forthwith upon its passage.

President
Board of Education
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 64
Cook County, Illinois

Secretary

Adopted this 27th day of September, 2010

#1058

DATE: September 27, 2010

TO: Board of Education
Dr. Phillip Bender

FROM: Diane Betts, Assistant Superintendent for Student Learning

RE: Update on Educational Ends

RELATION OF REPORT TO:

State/Federal Mandates:	Illinois Learning Standards
Board Goal:	Improving Achievement of the Whole Child
Board Policy:	None
Board Procedure:	None
Budget Implications:	Ongoing

OVERVIEW

The purpose of this report is to provide background information on the District 64 Educational Ends and review the results from the 2009-2010 District Score Card.

BACKGROUND INFORMATION

Educational Ends - Educating the Whole Child: The District 64 Educational Ends were developed approximately ten years ago and define in broad terms the goals the District has established for learning in each area of a child's development. The Ends focus on more than just academic skills and reflect the value District 64 places on learning higher order thinking and problem solving skills, social and emotional development, physical development, exposure to a wide range of experiences in the arts, and development of a positive attitude toward learning. Collectively, they reflect our commitment to educating the whole child and establish the broad range of desired outcomes we want our students to gain as a result of their school experience in District 64.

The Ends are not intended to replace the more specific Illinois Learning Standards or District 64's Scope and Sequence of objectives that are developed in each curricular area. Rather, the Ends serve as the broad target toward which the learning standards, benchmarks and specific grade level scope and sequences must lead. A complete listing of all District 64 Educational Ends statements can be found in the Student Learning section of the District website.

Assessing the Ends: The assessment of the Ends was purposefully designed to provide assessment data that could be used to formatively guide our instructional decision making as well as summatively measure where we stand in relation to our desired outcomes. We carefully deliberated the most effective way to measure the wide range of skills and attitudes embedded in the Ends statements. The Ends are measured by both standardized tests such as the ISAT and MAP as well as locally developed assessments, performance activities, report card data and information from student surveys. Assessments are not given at each grade level for each End statement. Instead, benchmark assessments at select grade levels are used to help teachers gain a deeper understanding of their students' learning and to help the District monitor student learning over time.

In the four years we have been collecting Educational Ends Assessment data, we have added, deleted or modified some assessments to more accurately measure student learning and support District initiatives such as RtI. An example of this can be seen in the Language Arts area where we decided to only administer the MAP Language assessment at two benchmark grades (4th and 7th) once per year instead of administering the assessment two times per year at each grade 3rd-8th. We therefore changed the Scorecard to reflect data from only these two benchmark grade levels. Last year, we also piloted some new math benchmark assessments and individualized reading assessments and therefore decided not to administer some of the other Educational Ends assessments in order to not overload students with too many assessments.

District Score Card:

Once we had several years of data, District Score Cards were developed in order to communicate summative data regarding achievement of the Educational Ends. The scorecards are intended to provide a quick visual overview of the following information:

- The end statements for each area of learning
- The assessment tool(s) that are used to measure each end statement
- When each assessment is given
- What the desired (target) level of performance is on the assessment
- What the baseline (beginning) level of performance on this assessment was
- The actual performance data on this assessment over time
- The current status of achievement on this assessment – i.e., whether we are meeting our target level of performance (green), within 10% of our targeted level of performance (yellow) or more than 10% from our targeted level of performance (red).

For example, on the Score Card for Language Arts (see Attachment 1) one of the ways we measure whether students are proficient readers (End Statement 1) is to measure their oral reading fluency using the DIBELS assessment. We established a targeted level of performance stating that 80% of our 5th grade students would be able to read 124 words or more correctly per minute. In 2009-10, 83% of our students met this goal. The scorecard is colored green to indicate that we are currently achieving our targeted goal on this measure.

The attached scorecards reflect performance over a four-year period. The last column entitled Current Status provides data results for all four years but is color coded to only reflect the level of performance from the most recent year (2009 - 2010). Current scorecards for each curricular area can be located in the Student Learning section of our District website.

CURRENT ACHIEVEMENT ON SCORE CARD

Based on 108 assessments administered in the 2009-2010 school year:

- 78% of these assessments are in the green scoring range (at or above the target)
- 17% of these assessments are in the yellow scoring range, (i.e., within 10% of the goal target).
- 5% of these assessments are in the red scoring range, (i.e., not within 10% of the goal target). This is the scoring range that requires the greatest need for focused improvement.

Philosophically one could argue that all assessment results should be at the green scoring level (i.e., the targeted percent of students are meeting the established benchmark standard). However, we know that it can be difficult to increase performance in multiple curricular areas at the same time. Instructional improvement efforts in one area could offset the instructional emphasis placed on other areas resulting in lower overall scores. It is important to remember that there are only so many goal areas that a system can focus on at one given time to bring about successful change and improvement. We need to be careful to direct the energy within our system on specific areas of improvement that we believe will result in the greatest level of overall benefit to our students. And we need to recognize that change and improvement does not happen over night but is a process that takes place over time and requires consistent support for results to be evidenced.

It is also important to remember that while we value all of the Educational Ends assessments, we know that these are "snapshots" of student performance at a given point in time. Performance between cohort groups of students can vary from year to year based on the specific makeup of the group of students. Examining multiple years of data provides a more accurate picture of overall student performance.

An analysis of our performance on the scorecards over the past four years shows that we are maintaining strong performance in all curricular areas and experiencing growth in performance on some assessments.

- Overall, the percentage of assessments in the "on target" green level has increased from 56% in 2006-2007 to 78% in 2009-2010.
- Achievement on the DIBELS reading fluency measure has increased in both 3rd and 5th grade.
- Achievement on the ISAT Writing assessment in 5th and 8th grades has shown improvement.
- Performance on the 8th grade ISAT Math Extended Response has improved over time.
- The percentage of 8th grade students taking Algebra in 8th grade has increased over time.
- Fifth grade performance on a FLES Listening and Speaking assessment has improved.

STRATEGIES USED FOR ACHIEVING IMPROVEMENT ON THE DISTRICT EDUCATIONAL ENDS ASSESSMENTS

- Curriculum specialists and department chairs examine their own data and set specific goals and priorities for improvement within their own curricular area. Action plans and strategies for reaching these improvement goals are developed as part of each curriculum specialist's and department chair's job responsibilities.
- Curriculum specialists and department chairs share the Ends data with department members and discuss how teachers can use the data to make improvements in instruction.
- Principals continue to have discussions with teachers about how to teach to the Ends, how to use the Ends assessment data and how to meet the needs of all students.

- The District focus on EIS/RtI is designed to lead to improved student learning. As part of this initiative, universal screening assessments are administered multiple times each year to identify students in need of intervention or differentiation. Throughout the year, teachers met on a regular basis to examine this data as well as other data on student learning and develop specific plans for intervention and differentiated instruction. Student learning is also monitored for some students on a frequent basis (1-2 times per month) to determine if the interventions are making a difference.
- Collaborative grade level or team level problem solving time is also used to discuss best practices in instruction, particularly in the area of reading.
- Staff are involved in a large variety of staff development offerings that are all geared toward understanding RtI, effective instructional reading practices, intervention practices and programs, and ideas for differentiation.
- Teachers are instructed on the use of MAP assessment data to determine which students are meeting their individual growth targets and have begun to develop individual growth goals with some students.

We believe that an increased emphasis on the value and use of assessment data and the resulting instructional improvement efforts has enabled us to realize improved student learning as measured by our Ends assessments and meet the Board goal for continuous improvement.

NEXT STEPS

As part of the Student Learning Strategy of the Strategic Plan, we will be identifying power standards in each core and encore subject areas for each grade level. As part of this work, we will carefully examine the Educational Ends statements as well as State Learning Standards and our current grade level learner objectives. The completed power standards will in effect serve as grade level end statements for each grade level.

Following identification of the grade level power standards, the committees will develop new assessments or modify existing assessments to accurately measure student learning in relation to the specific grade level power standards. The existing Educational Ends assessments will be carefully examined to determine if they provide effective and efficient data regarding specific learning targets. Some Educational Ends assessments may be abandoned while others are modified or kept as is.

The concept of the Educational Ends as it relates to defining what we want students to learn, measuring achievement and growth toward these ends, and using the data to improve educational opportunities has been and will remain an essential element of our ongoing work.

Questions concerning this report may be addressed to Diane Betts, Assistant Superintendent for Student Learning.

DB:km

Educational Ends
Score Card Language Arts Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
LA - 1: Students will be proficient readers.	DIBELS	Scores on Reading Fluency Measures	80% of third grade students will be able to read 110 words/minute or more on the final recorded fluency test of the school year.	Spring	67%	80%	67% (2006/2007) 69% (2007/2008) 73% (2008/2009) 74% (2009/2010)
	DIBELS	Scores on Reading Fluency Measures	80% of fifth grade students will be able to read 124 words/minute or more on the final recorded fluency test of the school year.	Spring	72%	80%	72% (2006/2007) 74% (2007/2008) 85% (2008/2009) 83% (2009/2010)
	MAP	Scores on the "Total Reading" Test	75% of fifth grade students will score at or above the National Mean RIT Score. Grade Five National Spring RIT = 210.	Spring	83% (Spring 2007)	75%	83% (2006/2007) 76% (2007/2008) 84% (2008/2009) 84% (2009/2010)
	MAP	Scores on the "Total Reading" Test	75% of eighth grade students will score at or above the National Mean RIT Score. Grade Eight National Spring RIT = 221.	Spring	81% (Spring 2007)	75%	81% (2006/2007) 81% (2007/2008) 84% (2008/2009) Not Tested in Spring 2010
	MAP	Scores on the "Total Reading" Test	75% of eighth grade students will score at or above the National Mean RIT Score. Grade Eight National Fall RIT = 219.	Fall	79% (Fall 2009)	75%	79% (2009/2010)
	ISAT	Scores on the "Total Reading" Test	90% of third-eighth grade students will score in the meets or exceeds state standards category in "Total Reading" on the ISAT.	Spring	90% (Spring 2007)	90%	90% (2006/2007) 92% (2007/2008) 91% (2008/2009) 92% (2009/2010)
LA - 2: Students will read for both information and pleasure.	Reading Attitude Survey	Student Reading Attitude Survey	75% of sixth grade students surveyed will read for pleasure every day or a few times a week.	Fall	65% (Fall 2006) Survey revised Fall 2009	75%	65% (2006/2007) 70% (2007/2008) 62% (2008/2009) 96% (2009/2010)
	Reading Attitude Survey	Student Reading Attitude Survey	75% of sixth grade students surveyed will read for information every day or a few times a week.	Fall	Survey revised Fall 2009		86% (2009/2010)

Educational Ends
Score Card Language Arts Through 2009/2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
LA - 3: Students will be able to effectively communicate in writing for a variety of purposes and audiences.	ISAT	Scores on the "Total Writing" Test	75% of fifth grade students tested will score in the meets or exceeds state standards category in "Total Writing" on the ISAT.	Spring	65% (Spring 2007)	75%	65% (2006/2007)
							85% (2007/2008)
	ISAT	Scores on the "Total Writing" Test	75% of eighth grade students tested will score in the meets or exceeds state standards category in "Total Writing" on the ISAT.	Spring	79% (Spring 2007)	75%	79% (2006/2007) 81% (2007/2008) 78% (2008/2009) 89% (2009/2010)
	District Level Writing Assessment in Development						TBD for 2010/2011
	MAP	Scores on the "Total Language Usage" Test	75% of fourth grade students will score at or above the National Mean RIT Score. Grade Four National Spring RIT = 207.	Spring	79% (Spring 2010)		79% (2009/2010)
	MAP	Scores on the "Total Language Usage" Test	75% of fifth grade students will score at or above the National Mean RIT Score. Grade Five National Spring RIT = 212.	Spring	79% (Spring 2007)	75%	79% (2006/2007) 70% (2007/2008) 76% (2008/2009) Not Tested (2009/2010)
	MAP	Scores on the "Total Language Usage" Test	75% of seventh grade students will score at or above the National Mean RIT Score. Grade Seven National Spring RIT = 218.	Spring	88% (Spring 2010)		88% (2009/2010)
	MAP	Scores on the "Total Language Usage" Test	75% of eighth grade students will score at or above the National Mean RIT Score. Grade Eight National Spring RIT = 220.	Spring	82% (Spring 2007)	75%	82% (2006/2007) 83% (2007/2008) 83% (2008/2009) Not Tested (2009/2010)
LA - 4: Students will be able to speak effectively and listen with understanding.	SPFY Rubric	Scores on District Rubric for Speaking/Listening	Seventh and eighth grade SPFY (Speak For Yourself) students will increase their score over a six week period by 10% or better as measured on the communication skill rubric.	Year Long	12% (2007/2008)	10%	12% (2007/2008)
							13% (2008/2009)
							14% (2009/2010)

Educational Ends
Score Card Math Through 2009/2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
MA - 1: Students will demonstrate an understanding of mathematical concepts.	Performance Assessment	Grade Two Performance Assessment: Data Organization	80% will score at the Meets or Exceeds level on a District rubric.	Spring	62% (Spring 2007)	80%	62% (Spring 2007) 77% (Spring 2008) 60% (2008/2009) Assessment not administered in 2009/2010
	MAP	Scores on the "Total Math" Test	75% of fourth grade students will score at or above the National Mean RIT Score. Grade Four National Spring RIT = 210.	Spring	76% (Spring 2007)	75%	76% (2006/2007) 77% (2007/2008) 77% (2008/2009) 77% (2009/2010)
	MAP	Scores on the "Total Math" Test	75% of seventh grade students will score at or above the National Mean RIT Score. Grade Seven National Spring RIT = 228.	Spring	77% (Spring 2007)	75%	77% (2006/2007) 78% (2007/2008) 82% (2008/2009) 80% (2009/2010)
	ISAT	Grade Three through Eight ISAT combined mathematics scale score.	80% of scores will be in the "meets or exceeds" category.	Spring	93% (Spring 2007)	80%	93% (2006/2007) 94% (2007/2008) 94% (2008/2009) 94% (2009/2010)
MA - 2: Students will demonstrate computational fluency using mental math, paper & pencil, and when appropriate utilize calculators.	ISAT	Grade Three through Eight ISAT combined mathematics scale score.	80% of scores will be in the "meets or exceeds" category.	Spring	93% (Spring 2007)	80%	93% (2006/2007) 94% (2007/2008) 94% (2008/2009) 94% (2009/2010)
	MAP	Scores on the "Total Math" Test	75% of fourth grade students will score at or above the National Mean RIT Score. Grade Four National Spring RIT = 210.	Spring	76% (Spring 2007)	75%	76% (2006/2007) 77% (2007/2008) 77% (2008/2009) 77% (2009/2010)
	MAP	Scores on the "Total Math" Test	75% of seventh grade students will score at or above the National Mean RIT Score. Grade Seven National Spring RIT = 228.	Spring	77% (Spring 2007)	75%	77% (2006/2007) 78% (2007/2008) 82% (2008/2009) 80% (2009/2010)

Educational Ends
Score Card Math Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
MA - 3: Students will apply appropriate strategies for solving complex and real world problems.	Performance Assessment	Grade Two Performance Assessment: Data Organization	80% will score at the Meets or Exceeds level on a District rubric.	Spring	62% (Spring 2007)	80%	62% (2006/2007) 77% (2007/2008) 60% (2008/2009) Assessment not administered in 2009/2010
	Performance Assessment	Grade Four Performance Assessment: Algebraic Relationships	80% will score at the Meets or Exceeds level on a District rubric.	Winter	59% (Winter 2006/2007)	80%	59% (2006/2007) 59% (2007/2008) 66% (2008/2009) Assessment not administered in 2009/2010
	Performance Assessment	Grade Six Performance Assessment: Fractions	80% will score at the Meets or Exceeds level on a District rubric.	Winter	69% (2007/2008)	80%	69% (2007/2008) 71% (2008/2009) Assessment not administered in 2009/2010
MA - 4: Students will communicate how and why mathematics is used to solve complex problems in "real world" situations.	ISAT	Scores on Extended Response Items on the ISAT Math	80% of fifth grade students will score 3 or 4 for Explanation on ISAT extended response statements.	Spring	44% (Spring 2007)	80%	44% (2006/2007) 60% (2007/2008) 52% (2008/2009) 59% (2009/2010)
	ISAT	Scores on Extended Response Items on the ISAT Math	80% of eighth grade students will score 3 or 4 for Explanation on ISAT extended response statements.	Spring	76% (Spring 2007)	80%	76% (2006/2007) 76% (2007/2008) 82% (2008/2009) 89% (2009/2010)
MA - 5: Students will acquire sufficient knowledge and appreciation of mathematics to provide the basis for success in higher level mathematics and science classes.	Placement into Algebra I or II in Grade Eight	Percent of Total Enrollment of Students in Algebra in 8th grade	45% of students will place in Algebra I at eighth grade.	Fall	46% (Fall 2006)	45%	46% (2006/2007) 48% (2007/2008) 50% (2008/2009) 52% (2009/2010)
		Placement in (or selection of) Classes in High School Math	90% of Algebra I students will place into Algebra II.	Spring	97% (Spring)	90%	97% (2006/2007) 89% (2007/2008) 90% (2008/2009) 88% (2009/2010) Revised test with higher criteria used in 09/10

Educational Ends
Score Card FLES Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
FL - 1: Students will develop listening and speaking skills in French or Spanish. Updated August 2008: Students will develop listening and speaking skills in Spanish.	Listening/Speaking Oral/Written Questionnaire	Students will be able to respond to various questions in French or Spanish.	80% of third grade students will score a 4 out of a possible 5 points on the responses from the various questions.	Spring	87% (Spring 2009) NEW for Grade Three	80%	87% (2008/2009) 84% (2009/2010)
	Listening/Speaking Oral/Written Questionnaire	Students will be able to respond to various questions in French or Spanish.	80% of fifth grade students will score a 7 out of a possible 10 points on the responses from the various questions.	Spring	73% (Spring 2007)	80%	73% (Spring 2007) 78% (Spring 2008) 96% (2008/2009) 89% (2009/2010)
FL - 2: Students will develop an appreciation for the culture of French or Spanish speaking countries and an appreciation for the value of learning another language.	Cultural Written Questionnaire	Students will be able to demonstrate their understanding of similarities and differences between the U.S. and one Spanish or French speaking country.	80% of third grade French students will score a 4 out of 5 on a District developed test. (French removed per BOE as of 2008/2009 school year.)	Spring	85% (Spring 2007)	80%	85% (Spring 2007)
	Cultural Written Questionnaire	Students will be able to demonstrate their understanding of similarities and differences between the U.S. and one Spanish or French speaking country.	80% of fifth grade French students will score a 4 out of 5 on a District developed test. (French removed per BOE as of 2008/2009 school year.)	Spring	93% (Spring 2007)	80%	93% (Spring 2007)
	Cultural Written Questionnaire	Students will be able to demonstrate their understanding of similarities and differences between the U.S. and one Spanish or French speaking country.	80% of third grade Spanish students will score a 5 out of 6 on a District developed test.	Spring	58% (Spring 2007)	80%	58% (Spring 2007) 77% (Spring 2008) 84% (2008/2009) Not assessed with new program in 2009/2010

Educational Ends
Score Card FLES Through 2009 / 2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
	Cultural Written Questionnaire	Students will be able to demonstrate their understanding of similarities and differences between the U.S. and one Spanish or French speaking country.	80% of fifth grade Spanish students will score an 8 out of 10 on a District developed test.	Spring	84% (Spring 2007)	80%	84% (Spring 2007) 82% (Spring 2008) 96% (2008/2009)* Not assessed with new program 2009/2010
	Cultural Written Questionnaire	Students will be measured by a district/department based assessment on culture.	80% of eighth students will earn a score of 3 out of 4 or higher on the department-based rubric assessment.	Spring	98% (Spring 2007)	80%	98% (Spring 2007) 98% (Spring 2008) 97% (2008/2009) 96% (2009/2010)
FL - 3: Students will make connections between foreign language study and other curricular areas.	Listening Comprehension District Assessment	Student performance scores on paper-pencil assessment task.	80% of third grade students will earn a score of 75% or higher on the District assessment.	Fall	77% (Spring 2009)	80%	77% (2008/2009)* Not assessed with new program 2009/2010
	Listening Comprehension District Assessment	Student performance scores on paper-pencil assessment task.	80% of fifth grade students will earn a score of 75% or higher on the District assessment.	Fall	82% (Spring 2007)	80%	82% (Spring 2007) 77% (Spring 2008) 96% (2008/2009) Not assessed with new program 2009/2010
FL - 4: Students who elect to take foreign language in middle school will further develop reading, writing, speaking and listening skills in either French or Spanish and enhance their knowledge of the culture, history and current events of the French or Spanish speaking world.	High School Foreign Language Placement	Final grade on Report Card	80% of ninth grade students will earn a grade of 70% or better in French and Spanish II during the first semester.	Spring	94% (Spring 2007)	80%	94% (Spring 2007) 96% (2008/2009) 96% (2009/2010)

* Assessments reflect data from Field, Franklin and Roosevelt. Carpenter and Washington are piloting new FLES materials.

Educational Ends
Score Card Instrumental Music Through 2009 / 2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
IM - 1: Students who choose to participate in band or orchestra will have the knowledge and skills necessary to perform and experience a variety of musical works.	District 64 Instrumental Music Assessment Program	District Assessments	85% of students enrolled in band & orchestra will Meet or Exceed expectations on District Performance Assessments.	Spring	70% (Spring 2007)	85%	70% (2007/2008) 63% (2007/2008) 78% (2008/2009) 93% (2009/2010)
IM - 2: Students who choose to participate in band or orchestra will appreciate the value of music in their lives, as well as the value of music throughout history and across cultures.	Eighth Grade Student Exit Surveys	Survey questions regarding participation in band & orchestra. (Example: Band/orchestra gives me an opportunity to express myself musically. I enjoy participating in band or orchestra.)	85% of survey responses are positive.	Spring Exit Survey to be Administered Spring 2008	94% (2007/2008)	85%	94% (2007/2008) 100% (2008/2009) 100% (2009/2010)
IM - 3: Students who choose to participate in band or orchestra will have opportunities to perform musical works in a band or orchestra setting.	Student Concert Performances	Concert Performances	All band & orchestra students will have opportunities to perform in concerts. Beginning groups - 2 performances per year Cadet Band, Concert Band, String Ensemble - 3 performances per year Ensemble - 3-5 performances per year	Year Long	100% (Year Long)	100%	100% (2006/2007) 100% (2007/2008) 100% (2008/2009) 100% (2009/2010)

Educational Ends
Score Card General Music Through 2009 / 2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
GM - 1: Students will know and apply the skills necessary to experience, perform, and produce a variety of musical works.	Singing Performance Assessment	Students will perform in class and public performances.	75% of fourth grade students will score 3 out of 4 on the District assessment.	Spring	80% (2007 / 2008)	75%	80% (2007 / 2008) 88% (2008 / 2009) 85% (2009 / 2010)
	Rhythm Performance Assessment	Students will perform in class and public performances.	75% of fourth grade students will score 3 out of 4 on the District assessment.	Spring	79% (2007 / 2008)	75%	79% (2007 / 2008) 84% (2008 / 2009) 83% (2009 / 2010)
	Listening Assessment	Students will perform in class performances and take a listening assessment.	75% of fourth grade students will score 3 out of 4 on the District assessment.	Spring	92% (2007 / 2008)	75%	92% (2007 / 2008) 78% (2008 / 2009) 82% (2009 / 2010)
	Written Assessment	Students will demonstrate appropriate knowledge and skills when creating and performing music, demonstrated on a written assessment.	75% of sixth grade students will score 80% or better on the District assessment.	Every Trimester	79% (2007 / 2008)	75%	79% (2007 / 2008) 79% (2008 / 2009) 73% (2009 / 2010)
GM - 2: Students will have opportunities to create and perform musical works in music classes and other settings.	Observation of Music Performances	Students perform in any of the following venues: class performances, original compositions, performance on field trips, school performances, etc.	100% of students in kindergarten through sixth grade will participate in at least one performance on an annual basis.	Throughout The Year	100% (2007 / 2008)	100%	100% (2007 / 2008) 100% (2008 / 2009) 100% (2009 / 2010)
GM - 3: Students will appreciate the value of music in their lives, as well as the value of music throughout history and across cultures.	Middle School Enrollment Data for Music Electives	Continuing interest and involvement in music classes and programs	70% of seventh and eighth grade students will take music electives.	Yearly	68% (2007 / 2008)	70%	68% (2007 / 2008) 64% (2008 / 2009) 82% (2009 / 2010)
GM - 4: Students will have opportunities to perform musical works in a choral setting.	Student Concert Performances	Choral Performances	All choral students in the 4th through 8th grades will have opportunities to perform in concerts. Students in chorus will participate in at least 2 performances per year.	Throughout The Year	TBD (2008 / 2009)	100%	TBD 100% (2008 / 2009) 100% (2009 / 2010)

Educational Ends
Score Card Physical Education Through 2009/2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
PE - 1: Understand and apply the practices of physical fitness, health, and safety.	Fitness Tests	Personal Fitness Test Scores	75% of fifth grade students will maintain or improve in 4 of 7 District Fitness Test Components.	Fall, Spring	80% (2006 / 2007)	75%	80% (2006 / 2007) 61% (2007 / 2008) 89% (2008 / 2009) 90% (2009 / 2010)
	Fitness Tests		75% of eighth grade students will maintain or improve in 4 of 7 District Fitness Test Components.	Fall, Spring	67% (2006 / 2007)	75%	67% (2006 / 2007) 77% (2007 / 2008) 75% (2008 / 2009) 77% (2009 / 2010)
	Final Written Test	Score on Fitness Assessment Test	75% of eighth grade students will score in the Meets or Exceeds category on the final written fitness test.	Spring	56% (2006 / 2007)	75%	56% (2006 / 2007) 58% (2007 / 2008) 75% (2008 / 2009) 76% (2009 / 2010)
	Warm-up Checklist	Demonstrate Proper Warm-Ups	85% of fifth grade students will score in the Meets or Exceeds category of warm-up assessment.	Year Long	91% (2006 / 2007)	85%	91% (2006 / 2007) 98% (2007 / 2008) 92% (2008 / 2009) 100% (2009 / 2010)
PE - 2: Understand the concepts and strategies of individual and team games.	Written Sports Test	Score on Sports Test -- Volleyball, Basketball, Badminton	85% of eighth grade students will score in the Meets or Exceeds category on District assessments.	Year Long	93% (2006 / 2007)	85%	93% (2006 / 2007) 79% (2007 / 2008) 87% (2008 / 2009) 84% (2009 / 2010)
PE - 3: Develop in each student the attitudes necessary to maintain a physically fit and healthy body.	Student Survey	Interest and participation in physical activities outside of Physical Education class	85% of fifth grade students surveyed will participate in organized or non-organized sports at least 1 time a week or more.	Spring	94% (2006 / 2007)	85%	94% (2006 / 2007) 94% (2007 / 2008) 94% (2008 / 2009) 99% (2009 / 2010)
	Student Survey		85% of eighth grade students surveyed will participate in organized or non-organized sports at least 1 time a week or more.	Spring	96% (2006 / 2007)	85%	96% (2006 / 2007) TBD (2007 / 2008) 91% (2008 / 2009) 97% (2009 / 2010)

Educational Ends
Score Card Physical Education Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
	Student Survey	Fitness for Life: Build Positive Attitudes Scale	75% of students in seventh grade will score in the high or very high range on this scale.	Spring	82%(2006/2007)	75%	82% (2006/2007) 78% (2007/2008) 81% (2008/2009) 81% (2009/2010)
PE - 4: Develop in each student consideration, cooperation and respect for themselves and others in a physically active environment.	To be measured through Social Emotional End Statements						
PE - 5: Demonstrate physical competency in skills necessary to participate in lifelong physical activity.	District Skills Assessments	Score on District Skills Assessments	75% of fifth grade students will score in the Meets or Exceeds category on the Volleyball Bump Assessment.	Year Long	92%(2006/2007)	75%	92% (2006/2007) 93% (2007/2008) 97% (2008/2009) 93% (2009/2010)
			75% of eighth grade students will score in the Meets or Exceeds category on the Basketball Lay-up Assessment.	Year Long	82%(2006/2007)	75%	82% (2006/2007) 81% (2007/2008) 85% (2008/2009) 86% (2009/2010)
			75% of eighth grade students will score in the Meets or Exceeds category on the Volleyball Serve Assessment.	Year Long	72%(2006/2007)	75%	No Data (2007/2008) 79% (2008/2009) 66% (2009/2010)
	HIRM	Knowing Heart Rate Zone and how to pace oneself while running	75% of eighth grade students will score in the Meets or Exceeds category on the Spring Heart Rate Monitor Assessment.	Spring	86%(2006/2007)	75%	86% (2006/2007) 89% (2007/2008) 85% (2008/2009) 84% (2009/2010)
	Locomotor Checklist	Students will demonstrate control when performing locomotor skills	75% of second grade students will score in the Meets or Exceeds category on the Locomotor Skills Assessment.	Year Long	93%(2006/2007)	75%	93% (2006/2007) 90% (2007/2008) 90% (2008/2009) 83% (2009/2010)

Educational Ends
Score Card Science Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
SC - 1: Students will know and understand basic concepts and principles of life, physical, earth, and space sciences, as defined in the Illinois State Standards.	ISAT	Scores on Fourth Grade ISAT	85% of students will score in the meets or exceeds category.	Spring	93% (Spring 2007)	85%	93% (Spring 2007) 95% (Spring 2008) 92% (2008/2009) 93% (2009/2010)
	ISAT	Scores on Seventh Grade ISAT	85% of students will score in the meets or exceeds category.	Spring	91% (Spring 2007)	85%	91% (Spring 2007) 95% (Spring 2008) 92% (2008/2009) 93% (2009/2010)
SC - 2: Students will apply scientific knowledge and reasoning in creative and systematic ways to solve complex problems.	Critical Thinking District Assessment	Fourth Grade "Simple Machines" Assessment	75% of students will score 80% or above on a District administered assessment.	Year Long	72% (Year Long)	75%	72% (2006/2007) 78% (2007/2008) 81% (2008/2009) 78% (2009/2010)
	Critical Thinking District Assessment	Fifth Grade "Reading and Thinking About Weather Data" Assessment	80% of students will earn 50% or better on a critical thinking Science assessment.	Year Long	86% (Year Long 2006/2007)	80%	86% (2006/2007) 89% (2007/2008) 94% (2008/2009) 92% (2009/2010)
	Final Grade on Culminating IPS Lab	Eighth Grade IPS Final Activity (Sludge)	80% of eighth grade students will score 80% or higher on a teacher administered assessment.	Spring	74% (Spring 2008)	80%	74% (Spring 2008) 84% (2008/2009) 61% (2009/2010)

Educational Ends
Score Card Science Through 2009/2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
SC - 4: Students will develop an interest in and appreciation for the sciences.	Science Interest and Attitude Survey	Questions on a Science Interest and Attitude Survey	50% of seventh grade students will show a strong interest in Science. They will score a "3 or above level" on a 4 point scale.	Spring	48% (Fall 2007)	50%	48% (Fall 2007) 54% (2008 / 2009) 45% (2009 / 2010)
	Science Interest and Attitude Survey	Questions on a Science Interest and Attitude Survey	50% of eighth grade students will show a strong interest in Science. They will score a "3 or above level" on a 4 point scale.	Spring	48% (Fall 2007)	50%	48% (Fall 2007) 45% (Fall 2008) 48% (2009 / 2009) 52% (2009 / 2010)
			50% of fifth grade students will show a strong interest in Science. They will score a "3 or above level" on a 4 point scale.	Spring	44% (Spring 2008)	50%	44% (Spring 2008) 54% (2008 / 2009) Assessment not administered in 2009-2010
SC - 5: Students will demonstrate safe and appropriate laboratory skills.	Lab Safety Assessment	Lab Safety Assessment	75% of students will score at the 70% level or better on the <u>Beginning of the Year</u> lab safety assessment.	Fall	65% (Fall 2007)	75%	65% (Fall 2007) 78% (2008 / 2009) 93% (2009 / 2010)

Educational Ends
Score Card Social Studies Through 2009/2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
SS - 1: Students will attain a basic knowledge and understanding of the people, places and events that contributed to the experience of the American people both at home and abroad.	District Assessment *New District Assessment used for 2008/2009.	Third grade students will demonstrate knowledge of Native American Tribes.	80% of third grade students will score 75% (3 out of 4) or above on a teacher developed rubric.*	Year Long	TBD (2007/2008) 88% Pilot data	80%	88% (2007/2008) 65% (2008/2009)* 72% (2009/2010)
	District Rubric	Eighth grade students will present an interactive museum exhibit of 20th century social and political events.	75% of eighth grade students will score 80% or above on a teacher developed rubric.	Spring	70% (Spring 2006) Pilot	75%	70% (2006/2007) 72% (2007/2008) 78% (2008/2009) 82% (2009/2010)
SS - 2: Students will understand and appreciate the implications of a global society and economy.	District Rubric	Seventh grade students explain process by which a producer determines the market clearing price.	75% of seventh grade students will score 80% or above on a teacher developed economic assessment.	Winter	60% (Spring 2005) Pilot 83% (2006)	75%	83% (2006/2007) 71% (2008/2009) 73% (2009/2010)
SS - 3: Students will gain a knowledge and understanding of local, regional, national and world geography including the distribution of natural resources and environmental connectedness.	District Assessment *New District Assessment used for 2008/2009.	Third grade students will demonstrate knowledge of Native American Tribes.	80% of third grade students will score 75% (3 out of 4) or above on a teacher developed rubric.*	Year Long	TBD (2007/2008) 88% Pilot data	80%	88% (2007/2008) 65% (2008/2009)* 72% (2009/2010)
	Visual Representation	Seventh grade students will create a visual and written representation (flow chart) illustrating their knowledge and understanding of the influence physical, geographic, and natural resources play on economic development.	75% of seventh grade students will score a 3 out of 4 on a teacher created rubric.	Year Long	58% (Spring 2007) Pilot	75%	58% (2006/2007) 65% (2007/2008) 72% (2008/2009) 64% (2009/2010)

Educational Ends
Score Card Social Studies Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
SS - 4: Students will develop an understanding and appreciation for people of other cultures from around the world and diversity with the United States; respecting the uniqueness that each group possesses.	District Assessment *New District Assessment used for 2008/2009.	Third grade students will demonstrate knowledge of Native American Tribes.	80% of third grade students will score 75% (3 out of 4) or above on a teacher developed rubric.*	Year Long	TBD (2007/2008) 88% Pilot data	80%	88% (2007/2008) 65% (2008/2009)* 72% (2009/2010)
	Venn Diagram	Sixth grade students will show their knowledge and understanding of different groups found around the world by creating a Venn diagram.	75% of sixth grade students will score a 7 out of 8 on a teacher created rubric.	Winter	70% (Spring 2005) Pilot 73% (Spring 2007)	75%	73% (2006/2007) 70% (2007/2008) 69% (2008/2009) 70% (2009/2010)
SS - 5: Students will know and apply the elements of responsible citizenship including such ideas as the need for a rule of law in society, the various roles played by citizens in establishing that order, and respect for the rights entrusted to each individual.	End of year assessment	Completion of an end-of-the-year assessment on ancient civilizations.	75% of sixth grade students will score 80% on the end-of-the year assessment.	Spring	58% (Spring 2005) Pilot 70% (Spring 2007)	75%	70% (2006/2007) 68% (2007/2008) 68% (2008/2009) 71% (2009/2010)
SS - 6: Students will know and understand how a democratic state, like the U.S., is structured to meet the needs of the people and the impact that it has played on American history.	Constitution Test	District Constitution Test	85% of eighth grade students will earn 80% or better on the Constitution Test.	Fall	80%(Fall 2004) Pilot 86% (Fall 2007)	85%	86% (2006/2007) 86% (2007/2008) 89% (2008/2009) 84% (2009/2010)

Educational Ends
Score Card Health Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
HE - 1: Students will develop attitudes and obtain knowledge needed to promote personal health.	Rubric	End of Year Fifth Grade Test	70% of fifth grade students will score at the 75% level or better on the online "Great Body Shop End of the Year Test".	Spring	73% (Spring 2007)	70%	73% (Spring 2007) 70% (2008/2009) Assessment not administered in 2009/2010
	Rubric	District Healthy Attitudes/Behaviors Survey	70% of eighth grade students will meet the criteria for "healthy living" on a behavioral rubric designed to measure the acquisition of healthy habits.	Spring	55% (Spring 2008) 54% (Spring 2009)	70%	55% (Spring 2008) 54% (2008/2009) 54% (2009/2010)
HE - 2: Students will incorporate healthy habits into their lives, leading to social, mental, emotional and physical well-being.	Rubric	District Healthy Attitudes/Behaviors Survey	70% of eighth grade students will meet the criteria for "healthy living" on a behavioral rubric designed to measure the acquisition of healthy habits.	Spring	55% (Spring 2008) 54% (Spring 2009)	70%	55% (Spring 2008) 54% (2008/2009) 54% (2009/2010)
HE - 3: Students will avoid violent and destructive behavior and apply conflict resolution strategies when needed.	Middle School Behavior Referrals	Counselor Reports and Observations of Health Office and Assistant Principal	Less than 10% of all the discipline referrals will be for violent or destructive behavior.	Year Long	5% (2005/2006)	10%	5% (2005/2006) 9% (2007/2008) 5% (2008/2009) 2% (2009/2010)
HE - 4: Students will refrain from the use of tobacco, illegal drugs, and alcohol.	American Drug and Alcohol Survey	American Drug and Alcohol Survey	Less than 10% of eighth graders will report using alcohol in the last month.	Fall - Every 5 Years	16% (Fall 2005)	10%	16% (Fall 2005) To Be Assessed in 2010
		District Health, Attitudes & Behavior Survey	Responses will show a decrease in the number of eighth graders reporting they used alcohol in the past month.	Spring	21% (Fall 2006)	10%	21% (Nov. 2006) 17% (Nov. 2007) 13% (Nov. 2008) 12% (Nov. 2009)
		American Drug and Alcohol Survey	Responses will show a decrease in the number of eighth graders reporting they used marijuana in the last month.	Fall - Every 5 Years	1% (Fall 2005)	1%	1% (Fall 2005) To Be Assessed in 2010
	Middle School Behavior Referrals	Observations of Student, Teachers, and Parents	99% of students will have no referrals for behavior related to tobacco, illegal drugs, or alcohol.	Year Long	100% (2005/2006)	99%	100% (2005/2006) 100% (2007/2008) 100% (2008/2009) 100% (2009/2010)

Educational Ends
Score Card Visual Arts Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
VA - 1: Students will have the skills and knowledge to produce a variety of artistic works using a broad range of materials and tools.	Elementary - Teacher Observation Checklist	Art projects will be created and skills/processes will be observed by the Art teacher according to a common, District developed checklist. (Third Grade Weaving)	80% of third grade students will meet or exceed expectations in those portions of the District Visual Arts Curriculum that address performance skills on at least one project per year.	Yearly	92% (2006/2007)	80%	92% (2006/2007) 90% (2007/2008) 91% (2008/2009) 95% (2009/2010)
VA - 2: Students will understand and appreciate the value of the visual arts and its impact on personal, historic, and/or cultural expression.	Middle School - Student Self-Evaluation/ Teacher Evaluation	Art projects will be created and specific indicators evaluated to chart success of project goals using a common District rubric. (Seventh Grade Ceramics)	80% of students will meet or exceed expectations in those portions of the District Visual Arts Curriculum that address performance skills on at least one project per trimester.	Each Trimester	95% (2006/2007)	80%	95% (2006/2007) 97% (2007/2008) 97% (2008/2009) 97% (2009/2010)
VA - 2: Students will understand and appreciate the value of the visual arts and its impact on personal, historic, and/or cultural expression.	Elementary School - Student Self-Reflection	Students will study architecture as a thematic focus throughout 4th grade. In the spring all 4th grade students will respond to a series of images of architecture by answering multiple choice and short-answer questions. Responses will demonstrate an understanding and appreciation of various historical and cultural aspects of architecture. A common set of images and questions will be used.	80% of the students will meet or exceed expectations in those portions of District Visual Arts Curriculum that address the understanding and appreciation of historic periods and cultures on at least one assessment per year.	Yearly	77% (2008/2009) Pilot Data	80%	77% (2008/2009) 90% (2009/2010)
VA - 2: Students will understand and appreciate the value of the visual arts and its impact on personal, historic, and/or cultural expression.	Middle School - Student Self-Reflection	Art projects will be created that reflect an understanding and appreciation of historic periods and cultures. In a written self-reflection of the art work created, specific questions will be asked/evaluated to chart evidence of understanding and appreciation. A common set of questions will be used. (Seventh Grade Ceramics)	80% of the students will meet or exceed expectations in those portions of the District Visual Arts Curriculum that address the understanding and appreciation of historic periods and cultures on at least one project per trimester.	TBD	96% (2007/2008) Third Trimester Pilot Data	80%	96% (2007/2008) 96% (2008/2009) 95% (2009/2010)

Educational Ends
Score Card Visual Arts Through 2009/2010

Attachment 1

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
VA - 3: Students will use the visual arts as a means of communicating human thoughts, feelings and emotions.	Elementary - Teacher Observation Checklist	Art projects will be created and idea development (communication of thoughts, feelings, or emotions) will be observed by the Art teacher according to a common, District developed checklist. (Third Grade Weaving)	80% of the third grade students will meet or exceed expectations in those portions of the District Visual Arts Curriculum that address idea development (communication of thoughts, feelings or emotions) on one project per year.	Yearly	88% (2006/2007)	80%	88% (2006/2007) 98% (2007/2008) 95% (2008/2009) 97% (2009/2010)
	Middle School - Student Self-Evaluation/ Teacher Evaluation	Art projects will be created and evaluated based on specific indicators (idea development: communication of thoughts, feelings or emotions) to chart success of project goals using a common District rubric. (Seventh Grade Ceramics)	80% of the students will meet or exceed expectations in those portions of the District Visual Arts Curriculum that address idea development (communication of thoughts, feelings or emotions) on at least one project per trimester.	Each Trimester	99%(2006/2007)	80%	99% (2006/2007) 97% (2007/2008) 98% (2008/2009) 98% (2009/2010)

Educational Ends
Score Card Critical Thinking / Problem Solving Through 2009 / 2010

ENDS STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
CP - 1: Students will develop the research and technological skills needed to access, evaluate and use information to support their learning.	Middle School Elective Class	Research project completed using technology skills	90% of students will receive a passing grade in the WWW:LA elective in grade 7 or 8.	Year long	91% (2007 / 2008) Pilot Data	90%	91% (2007 / 2008) 95% (2008 / 2009) 99% (2009 / 2010)
CP - 2: Students will apply the skills of analysis, synthesis and evaluation.	ISAT	Scored on Extended Response section on ISAT Reading	80% of students in fifth grade will score a "2 or above" on the Extended Response ISAT Reading response.	Spring	92% (2007 / 2008)	80%	92% (2007 / 2008) 93% (2008 / 2009) 93% (2009 / 2010)
	ISAT	Scored on Extended Response section on ISAT Reading	80% of students in eighth grade will score a "2 or above" on the Extended Response ISAT Reading response.	Spring	91% (2007 / 2008)	80%	92% (2007 / 2008) 93% (2008 / 2009) 96% (2009 / 2010)
CP - 3: Students will view problems and situations from a variety of perspectives.	Report Card Rating Scale- CB.4	Report Card Data	85% of students in seventh grade will be rated "secure" on the Trimester 3 report cards in Using Effective Problem Solving Strategies".	Spring	99% (2007-2008)	85%	99% (2007 / 2008) 96% (2008 / 2009) 98% (2009 / 2010)
CP - 4: Students will take intellectual risks considering logical consequences.	Report Card Rating Scale- CB.3.1	Report Card Data	85% of students in third grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	90% (2007-2008)	85%	90% (2007 / 2008) 97% (2008 / 2009) 94% (2009 / 2010)
	Report Card Rating Scale- CB.1	Report Card Data	85% of students in seventh grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	99% (2007-2008)	85%	99% (2007 / 2008) 97% (2008 / 2009) 99% (2009 / 2010)
CP - 5: Students will apply classroom learning to "real life" situations.	ISAT	Scored on Extended Response section on ISAT Math-Math Knowledge	80% of students in fifth grade will score a "2 or above" on the Extended Response ISAT Math response.	Spring	92% (2007-2008)	80%	92% (2007 / 2008) 69% (2008 / 2009) 95% (2009 / 2010)
	ISAT	Scored on Extended Response section on ISAT Math-Math Knowledge	80% of students in eighth grade will score a "2 or above" on the Extended Response ISAT Math response.	Spring	93% (2007-2008)	80%	93% (2007 / 2008) 96% (2008 / 2009) 94% (2009 / 2010)

Educational Ends
Score Card Critical Thinking / Problem Solving Through 2009 / 2010

Attachment 1

	Critical Thinking District Assessment	Fourth Grade "Simple Machines" Assessment Fifth Grade "Reading and Thinking About Weather Data" Assessment	75% of students will score 80% or above on a District administered assessment.	Year Long	72% (Year Long)	75%	72% (2006 / 2007) 78% (2007 / 2008) 81% (2008 / 2009) 78% (2009 / 2010)
	Critical Thinking District Assessment	Fifth Grade "Reading and Thinking About Weather Data" Assessment	80% of students will earn 50% or better on a critical thinking Science assessment.	Year Long	86% (Year Long 2006 / 2007)	80%	86% (2006 / 2007) 89% (2007 / 2008) 93% (2008 / 2009) 92% (2009 / 2010)
	Final Grade on Culminating IPS Lab	Eighth Grade IPS Final Activity (Sludge)	80% of eighth grade students will score 80% or higher on a teacher administered assessment.	Spring	TBD (Spring 2008)	80%	74% (2007 / 2008) 84% (2008 / 2009) 61% (2009 / 2010)
CP - 6: Students will use a variety of techniques to learn.	Recommend To Remove						
CP - 7: Students will persevere in learning academically challenging material.	Report Card Rating Scale- CB.3.1	Report Card Data	85% of students in third grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	90% (2007-2008)	85%	90% (2007 / 2008) 97% (2008 / 2009) 94% (2009 / 2010)

Score Card Educational Ends
Social Emotional Through 2009/2010

Attachment 1

END STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
SE-1: Students will demonstrate emotional awareness & accurate self assessment while developing strategies for self improvement leading to increased self esteem.	Report Card Rating Scale- CB.3.1	Report Card Data	85% of students in third grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	90% (2007-2008)	85%	90% (2007/2008) 97% (2008/2009) 94% (2009/2010)
	Report Card Rating Scale- CB.1	Report Card Data	85% of students in seventh grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	99% (2007-2008)	85%	99% (2007/2008) 97% (2008/2009) 99% (2009/2010)
SE-2: Students will develop self-control, stress management and decision making skills while demonstrating responsibility and civil behavior.	Report Card Rating Scale- CB.3.2	Report Card Data	85% of students in third grade will be rated "secure" on the Trimester 3 report cards in uses self control and assumes responsible behavior.	Spring	76% (2007-2008)	85%	76% (2007/2008) 81% (2008/2009) 80% (2009/2010)
	Report Card Rating Scale- CB.2	Report Card Data	85% of students in seventh grade will be rated "secure" on the Trimester 3 report cards in uses self control and assumes responsible behavior.	Spring	97% (2007-2008)	85%	97% (2007/2008) 95% (2008/2009) 97% (2009/2010)
	Middle School PowerSchool Discipline Referral Tracking System - Codes: DC, FFLP, FFHRoom, H, IBS, IA, TR	Discipline Data	90% of middle school students will not receive any discipline referrals for disruptive behavior.	Year Long	95% (2007-2008)	90%	95% (2007/2008) 93% (2008/2009) 85% (2009/2010)
SE-3: Students will understand the difference between intrinsic and extrinsic motivation while demonstrating goal setting skills, persistence, and initiative.	Report Card Rating Scale- CB.3.1	Report Card Data	85% of students in third grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	90% (2007-2008)	85%	90% (2007/2008) 97% (2008/2009) 94% (2009/2010)
	Report Card Rating Scale- CB.1	Report Card Data	85% of students in seventh grade will be rated "secure" on the Trimester 3 report cards in demonstrating a positive attitude.	Spring	99% (2007-2008)	85%	99% (2007/2008) 97% (2008/2009) 99% (2009/2010)

Score Card Educational Ends
Social Emotional Through 2009/2010

Attachment 1

END STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
SE-4: Students will understand and respect others while demonstrating tolerance and public service.	Report Card Rating Scale- CB.3.3	Report Card Data	85% of students in third grade will be rated "secure" on the Trimester 3 report cards for "Exhibiting Caring and Respectful Behavior".	Spring	90% (2007-2008)	85%	90% (2007/2008) 93% (2008/2009) 94% (2009/2010)
	Report Card Rating Scale- CB.3	Report Card Data	85% of students in seventh grade will be rated "secure" on the Trimester 3 report cards for "Exhibiting Caring and Respectful Behavior".	Spring	99% (2007-2008)	85%	99% (2007/2008) 98% (2008/2009) 99% (2009/2010)
	Report Card Rating Scale and Middle School PowerSchool Discipline referral Tracking system	Report Card Data Discipline Referral Data	90% of middle school students will not receive any discipline referrals for disrespectful and harassing behavior.	Spring	97% (2007-2008)	90%	97% (2007/2008) 93% (2008/2009) 95% (2009/2010)
	Climate Survey	Elementary School Climate Survey Data	75% of students responded that other students demonstrated empathetic behavior towards them.	Spring	88% (2007/2008)	75%	88% (2007/2008) 88% (2008/2009) 88% (2009/2010)
	Climate Survey	Middle School Climate Survey Data	75% of students responded that other students demonstrated empathetic behavior towards them.	Spring	70% (2007/2008)	75%	86% (2007/2008) 83% (2008/2009) 84% (2009/2010)
	Climate Survey	Elementary School Climate Survey Data	90% of student responded that other students demonstrated kindness.	Spring	97% (2007/2008)	90%	97% (2007/2008) 96% (2009/2010)
	Climate Survey	Middle School Climate Survey Data	90% of student responded that other students demonstrated kindness.	Spring	95% (2007/2008)	90%	91% (2007/2008) 89% (2008/2009) 92% (2009/2010)
SE-5: Students will manage conflicts and demonstrate leadership with effective communication while building bonds, working in teams, and collaborating with others.	Report Card Rating Scale- WH.3.3	Report Card Data	85% of students in grade three will be rated "secure" on the Trimester 3 report cards for "Working Collaboratively".	Spring	87% (2007-2008)	85%	87% (2007/2008) 91% (2008/2009) 89% (2009/2010)

Score Card Educational Ends
Social Emotional Through 2009/2010

Attachment 1

END STATEMENT	ASSESSMENT TOOL	EVIDENCE	TARGETED OUTCOME	WHEN	BASELINE	TARGET	CURRENT STATUS
	Report Card Rating Scale- CB.3.4	Report Card Data	85% of students in grade three will be rated "secure" on the Trimester 3 report cards for "Uses Effective Problem Solving Strategies"	Spring	79% (2007-2008)	85%	79% (2007/2008) 88% (2008/2009) 87% (2009/2010)
	Report Card Rating Scale- CB.4	Report Card Data	85% of students in grade seven will be rated "secure" on the Trimester 3 report cards for "Uses Effective Problem Solving Strategies".	Spring	99% (2007-2008)	85%	99% (2007/2008) 96% (2008/2009) 98% (2009/2010)
	Climate Survey	Elementary Climate Survey Data	70% of students in grade three through five responded that other students do not show aggressive behavior towards them.	Spring	59% (2007/2008)	70%	59% (2007/2008) 58% (2008/2009) 62% (2009/2010)
	Climate Survey	Middle School Climate Survey Data	70% of students in grade six through eight will respond that other students do not show aggressive behavior towards them.	Spring	62% (2007/2008)	70%	62% (2007/2008) 63% (2008/2009) 66% (2009/2010)

Meeting the Needs of the Whole Child - Educational Ends

Educational Area	06-07 Green		07-08 Green		08-09 Green		09-10 Green		06-07 Yellow		07-08 Yellow		08-09 Yellow		09-10 Yellow		06-07 Red		07-08 Red		08-09 Red		09-10 Red		06-07 TBD/ Not tested		07-08 TBD/ Not Tested		08-09 TBD/ Not Tested		09-10 TBD/ Not Tested	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent		
Language Arts	6		7		8		10		3		3		2		2		1		1		1		1		2		2		1		1	
Math	10		7		9		9		5		4		1		0		9		3		4		4		2		2		0		0	
FLES	6		5		7		4		1		3		1		0		1		0		0		0		0		0		0		0	
Instrumental Music	1		2		2		3		0		0		0		0		1		1		1		1		1		1		0		0	
General Music	1		5		6		6		1		1		1		1		0		0		0		0		5		1		1		0	
Physical Education	10		8		13		11		2		2		0		2		1		2		2		0		0		1		2		0	
Science	3		3		9		6		4		7		1		2		0		0		0		0		2		2		0		0	
Social Studies	2		5		2		1		3		4		4		7		1		0		3		1		3		3		0		0	
Health	4		4		4		2		4		4		2		1		0		2		2		2		2		0		1		1	
Visual Arts	5		5		5		6		0		0		1		0		0		0		0		0		2		2		1		0	
Critical Thinking	0		10		11		11		0		2		0		0		0		0		1		1		1		0		0		0	
Social Emotional	0		12		16		15		0		4		2		4		0		1		1		1		0		0		0		0	
# of Assessments	48		73		92		84		23		34		15		19		14		10		13		5		18		5		1		1	
Percent	56%		62%		77%		78%		27%		29%		13%		17%		16%		9%		11%		5%									

Total number of Assessments 2006/2007	85
Total Number of Assessments 2007/2008	117
Total Number of Assessments 2008/2009	120
Total Number of Assessments 2009/2010	108

Meeting of the Board of Education Park Ridge-Niles School District 64

Board of Education Agenda

**Tuesday, October 12, 2010
Educational Service Center
164 S. Prospect Avenue**

Please note that the starting times after the first session are estimates. If a session ends earlier than expected, the next session scheduled may convene immediately. In addition, on some occasions the order of business may be adjusted as the meeting progresses to accommodate Board members' schedules, the length of session, breaks and other needs.

Tuesday, October 12, 2010

TIME			APPENDIX
7:30 p.m.	<ul style="list-style-type: none"> Meeting of the Board Convenes • Roll Call • Introductions • Opening Remarks from President of the Board 		
7:30-7:35 p.m.	<ul style="list-style-type: none"> • Public Comments 		
7:35-7:50 p.m.	<ul style="list-style-type: none"> • Presentation of the Park Ridge Mural Restoration Project -- Park Ridge Library Board, Dr. Borrelli 		A-1
7:50-8:05 p.m.	<ul style="list-style-type: none"> • Superintendent's First Ninety Days -- Superintendent 		A-2
8:05-8:10 p.m.	<ul style="list-style-type: none"> • Approval of Revised Flexible Benefit Plan Document -- Business Manager 	Action Item 10-10-1	A-3
8:10-8:15 p.m.	<ul style="list-style-type: none"> • Consent Agenda - -- Board President <ul style="list-style-type: none"> • Personnel Report • Payroll and Bills • Destruction of Audio Closed Minutes 	Action Item 10-10-2	A-4
8:15-8:20 p.m.	<ul style="list-style-type: none"> • Approval of Minutes -- Board President <ul style="list-style-type: none"> • Open and Closed Minutes of September 27, 2010 	Action Item 10-10-3	A-5
8:20-8:25 p.m.	<ul style="list-style-type: none"> • Other Items of Information -- Superintendent <ul style="list-style-type: none"> • Upcoming Agenda • Strategic Plan Update • Minutes of Board Committee (None) • Memorandum of Information <ul style="list-style-type: none"> - Update on the Cook County Levy Process 		A-6

- Bidding of Transportation Services

8:25 p.m.

• **Adjournment**

Next Regular Meeting: Monday, October 25, 2010 – 7:30 p.m.
Washington Elementary School
1500 Stewart Avenue

October 25, 2010

- Tour of Washington School Facility
- Summer Interim Session 2010
- ISAT (Illinois Standard Achievement Test) & State Report Cards
- Strategic Plan Update

November 15, 2010

- Tour of Franklin School
- Update on Strategic Plan
- Direct Purchase of Electricity (memo of information)
- Present Amended 2010-11 Calendar
- Summer Interim Session 2011

December 13, 2010

- Public Hearing on the Levy & Adoption
- Audit Report
- Award Transportation Contract
- Acceptance of Audit FY10
- Strategic Plan Progress Report

Upcoming Agenda Items

- Tour of Field School Facility (1/24/11)
- Tour of Carpenter School Facility (2/28/22)
- Tour of Lincoln Middle School Facility (3/14/11) • Strategic Plan Progress Report (4/4/11)
- Strategic Plan Report on 2011-12 Action Plans and Budget (4/25/11)
- Strategic Plan Adoption 2011-12 Actions Plans and Budget (5/9/11)
- Tour of Roosevelt School Facility (5/9/11)
- Tour of Emerson Middle School Facility (5/23/11)
- Strategic Plan Progress Report (6/13/11)

TBD

- Update on April 2011 Election • COW Finance: Long Range Financial Model Assumptions
- 1st Reading of Policy Issue July 2010 – Issue 72 and Policy Issue August 2010 – Issue 73
- Committee of the Whole: Wellness • Results from Youth Survey and Drug Abuse
- Present Final Calendar for 2011-12 & Tentative Calendars for 2012-13 & 2013-14

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Buildings and Grounds at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

Date: 20 SEPT 10

TO: Name F.O.I.A. officer
Company Park Ridge CCSD Off
Fax # 1-847-318-4351

FROM: David C. Stachura
10130 Berteau Ave.
Schiller Park, IL 60176

PHONE: 847-671-1880

CELL: 847-828-7890

E-MAIL: dcstachura@aol.com

Number of pages (including this one): 1

If you do not receive legible copies please call.

Freedom of Information Act Request Form

Requestor Information:

Name DAVID C STACHURA Phone 847-671-1880
Address 10130 BERTEAU AVE City SCHILLER PK, 60176
Email: _____

Requested Records (include detailed description):

- ① A COPY OF THE CURRENT SUPERINTENDENTS EMPLOYMENT CONTRACT NOW IN EFFECT.
- ② WAS THE CURRENT SUPERINTENDENT HIRED FROM IN DISTRICT OR FROM OUT OF DISTRICT?
- ③ WHAT DEGREE WAS HELD BY CANDIDATE AT TIME OF HIKE AND FOR HOW LONG (NUMBER OF YEARS)

<u>Paper copy (50 pages or less) or electronic source</u>	No charge
Paper copy (after first 50 pages)	\$.15 per page
Copy of audio or video material	Cost of media

David C Stachura
Requestor's Signature


20 SEPT 10
Date

MEMORANDUM OF INFORMATION

#009

2010-11

To: Board of Education

From: Rebecca Allard 
Business Manager

Date: September 27, 2010

Subject: Administrative Compensation Reporting Act

P.A. 96-0434 signed by Governor Quinn in August 2009, requires a school district to post on its web page an itemized salary compensation report for school personnel holding a Type 75 Administrative certificate and serving in an administrative position. The posting must occur by October 1 of each year.

The attached worksheet will be posted on the Park Ridge-Niles Community Consolidated School District 64 web page by October 1.

Park Ridge - Niles School District 64

2010-11 Annual Administrative (Type 75) Salary Compensation Report
(As required by P.A. 96-0434)

Position	Employee Name	Base Salary*	Doctoral Stipend	Tax Shelter Annuities	Fringe Benefit Allowance	Board Paid TRS	**Total Reportable TRS Salary	Car / Travel Allowance	Communication Allowance	Board Paid Health Insurance Security Fund	Cost of Health Insurance	Cost of Dental Insurance	Cost of Disability Insurance	Cost of Life Insurance	Value of Vacation Buy-back Days (Optional 7-days)
Superintendent	Philip Bender	\$185,000	\$0	\$0	\$0	\$19,194	\$204,194	\$9,600	\$1,320	\$1,797	\$9,034	\$381	\$562	\$755	\$4,981
Assistant Superintendent - HR	Sandra Stringer	\$141,063	\$1,260	\$1,000	\$21,253	\$17,075	\$181,652	\$1,188	\$1,320	\$1,599	\$0	\$0	\$428	\$306	\$3,798
Assistant Superintendent - Curriculum	Diane Betts	\$141,063	\$0	\$1,000	\$21,253	\$16,945	\$180,261	\$1,188	\$1,320	\$1,586	\$0	\$0	\$428	\$306	\$3,798
Business Manager	Rebecca Allard	\$143,500	\$0	\$0	\$21,253	\$17,094	\$181,847	\$1,188	\$1,320	\$1,600	\$0	\$0	\$436	\$306	\$3,863
EIS/RTI*	Lynne Farmer	\$137,718	\$1,260	\$4,000	\$21,253	\$17,039	\$181,271	\$1,188	\$1,320	\$1,595	\$0	\$0	\$418	\$306	\$3,708
Director of Pupil Services*	Kathleen Neilson	\$142,762	\$1,260	\$1,000	\$21,253	\$17,252	\$183,527	\$1,188	\$1,320	\$1,615	\$0	\$0	\$433	\$306	\$3,844
Director of Technology	Terri Bresnahan	\$100,000	\$0	\$0	\$0	\$10,375	\$110,375	\$1,188	\$1,320	\$971	\$14,500	\$1,180	\$304	\$306	\$2,692
Field Principal*	Kathleen Creely	\$137,531	\$0	\$4,000	\$21,253	\$16,889	\$179,674	\$528	\$1,320	\$1,581	\$0	\$0	\$418	\$306	\$3,703
Roosevelt Principal	Kevin Dwyer	\$117,875	\$1,260	\$0	\$0	\$12,361	\$131,496	\$528	\$1,320	\$1,157	\$20,073	\$1,180	\$358	\$306	\$3,174
Carpenter Principal	Marcy Canel	\$117,500	\$1,260	\$0	\$0	\$12,322	\$131,082	\$528	\$1,320	\$1,154	\$7,228	\$381	\$357	\$306	\$3,163
Emerson Principal*	Vicki Mogil	\$141,020	\$1,260	\$7,000	\$21,253	\$17,693	\$188,227	\$528	\$1,320	\$1,656	\$0	\$0	\$428	\$306	\$3,797
Washington Principal	Kim Nasshan	\$128,599	\$0	\$1,000	\$21,253	\$15,651	\$166,504	\$528	\$1,320	\$1,465	\$0	\$0	\$390	\$306	\$3,462
Franklin Principal	Daniel Walsh	\$128,599	\$0	\$1,000	\$21,253	\$15,651	\$166,504	\$528	\$1,320	\$1,465	\$0	\$0	\$390	\$306	\$3,462
Lincoln Principal	Joel Martin	\$115,000	\$0	\$0	\$0	\$11,932	\$126,932	\$528	\$1,320	\$1,117	\$20,073	\$1,180	\$0	\$306	\$3,096
Emerson Asst Principal	Tim Benka	\$105,535	\$0	\$4,000	\$21,253	\$13,570	\$144,358	\$528	\$1,320	\$1,270	\$0	\$0	\$320	\$306	\$2,841
Lincoln Asst Principal	Tim Gleason	\$96,383	\$0	\$0	\$21,253	\$12,205	\$129,841	\$528	\$1,320	\$1,143	\$0	\$0	\$293	\$306	\$2,595
Field Asst Principal	Katherine Kelly	\$71,750	\$0	\$0	\$0	\$7,444	\$79,194	\$480	\$1,100	\$697	\$14,268	\$735	\$218	\$306	\$0
Washington Asst Principal	Daniel Ophus	\$71,750	\$0	\$0	\$0	\$7,444	\$79,194	\$480	\$1,100	\$697	\$20,073	\$1,180	\$218	\$306	\$0
Roosevelt Asst Principal	Kevin Petroline	\$81,161	\$0	\$0	\$0	\$8,421	\$89,582	\$480	\$1,100	\$788	\$20,073	\$1,180	\$246	\$306	\$0
Coordinator of Extended Day and Pre-School Services	Leslie Lapping	\$97,500	\$0	\$0	\$0	\$10,116	\$107,616	\$528	\$1,320	\$947	\$10,125	\$735	\$296	\$306	\$2,625

*Base Salary includes retirement incentive if applicable.

**Total reportable TRS Salary includes base salary, doctoral stipend, tax shelter annuities, fringe benefit allowance and board paid TRS.

ria 9/1/10