

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

Board of Education Agenda
Monday, October 25, 2010
Washington School - LRC
1500 Stewart 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.

Monday, October 25, 2010

TIME

APPENDIX

6:30 p.m.	Meeting of the Board Convenes <ul style="list-style-type: none"> • Roll Call • Introductions • Opening Remarks from President of the Board 	
6:30 p.m.	<ul style="list-style-type: none"> • Tour of Washington School Facility 	
7:30-7:35 p.m.	<ul style="list-style-type: none"> • Public Comments 	
7:35-7:40 p.m.	<ul style="list-style-type: none"> • Approve Architect Authority to Proceed with 2011 Summer Construction Projects 	A-1
	-- Business Manager	Action Item 10-10-3
7:40-7:45 p.m.	<ul style="list-style-type: none"> • Approval of Revised Flexible Benefit Plan Document 	A-2
	-- Business Manager	Action Item 10-10-4
7:45-7:50 p.m.	<ul style="list-style-type: none"> • Summer Interim Session 2010 	A-3
	-- Assistant Superintendent for Student Learning	
7:50-8:10 p.m.	<ul style="list-style-type: none"> • March 2010 ISAT (Illinois Standard Achievement Test) & State Report Cards 	A-4
	-- Assistant Superintendent for Student Learning	
8:10-8:20 p.m.	<ul style="list-style-type: none"> • Financial Update for the Period Ending September 30, 2010 	A-5
	-- Business Manager	
8:20-8:30 p.m.	<ul style="list-style-type: none"> • First Reading of: Policy Issue 72, July 2010 (omitting 6:130); Policy Issue 73, August 2010 and Policy 7:60 	A-6
	-- Superintendent	
8:30-8:35 p.m.	<ul style="list-style-type: none"> • Consent Agenda - 	A-7
	-- Board President	Action Item 10-10-5
	<ul style="list-style-type: none"> • Personnel Report • Bills • Destruction of Audio Closed Minutes 	

- | | | | |
|----------------|--|----------------------------|------------|
| 8:35-8:40 p.m. | <ul style="list-style-type: none"> • Approval of Minutes | Action Item 10-10-6 | A-8 |
| | <ul style="list-style-type: none"> -- Board President <ul style="list-style-type: none"> • Open Minutes of October 12, 2010 | | |
| 8:40-8:45 p.m. | <ul style="list-style-type: none"> • Other Items of Information | | A-9 |
| | <ul style="list-style-type: none"> -- Superintendent <ul style="list-style-type: none"> • Upcoming Agenda • Freedom of Information Request (FOIA) • Strategic Plan Update • Non-sponsored Educational Trips • Minutes of Board Committee - Community Finance Committee (CFC) minutes of October 14, 2010 • Memoranda of Information - Insurance Pool - Middle School Lunch Debit System • Other <ul style="list-style-type: none"> - Merger of Ahlbeck & Company with SS&G | | |
| 8:45 p.m. | <ul style="list-style-type: none"> • Board Convenes to Committee of the Whole: Finance | | |
| 9:45 p.m. | <ul style="list-style-type: none"> • Board Adjourned from Committee of the Whole: Finance | | |
| 9:45 p.m. | <ul style="list-style-type: none"> • Board Adjourned to Closed Session | | |

Next Regular Meeting: Monday, November 15, 2010 – 7:30 p.m.
 Franklin Elementary School - LRC
 2401 Manor Lane

November 15, 2010

- Tour of Franklin School Facility
- Resolution to Approve Tentative Levy
- Present Amended 2010-11 Calendar
- Appointment of Board Election Designees
- RFP - Electric
- Strategic Plan Update
- RFQ – Architectural Services (memo)
- Closed Session Meeting

December 13, 2010

- Public Hearing on the Levy & Adoption
- Presentation and Approval of Summer Interim Session 2011 Dates & Fees
- Audit Report
- Acceptance of Audit FY10
- Approval of Amended 2010-11 Calendar
- Transportation Bid Specifications
- Strategic Plan Progress Report

January 10, 2011

- Results from Illinois Youth Survey
- Update on EIS/RtI (memo)

Upcoming Agenda Items

- Tour of Field School Facility (1/24/11)
- Award Transportation Contract (1/24/11)
- Tour of Carpenter School Facility (2/28/22)
- Tour of Lincoln Middle School Facility (3/14/11)

Upcoming Agenda Items (continued)

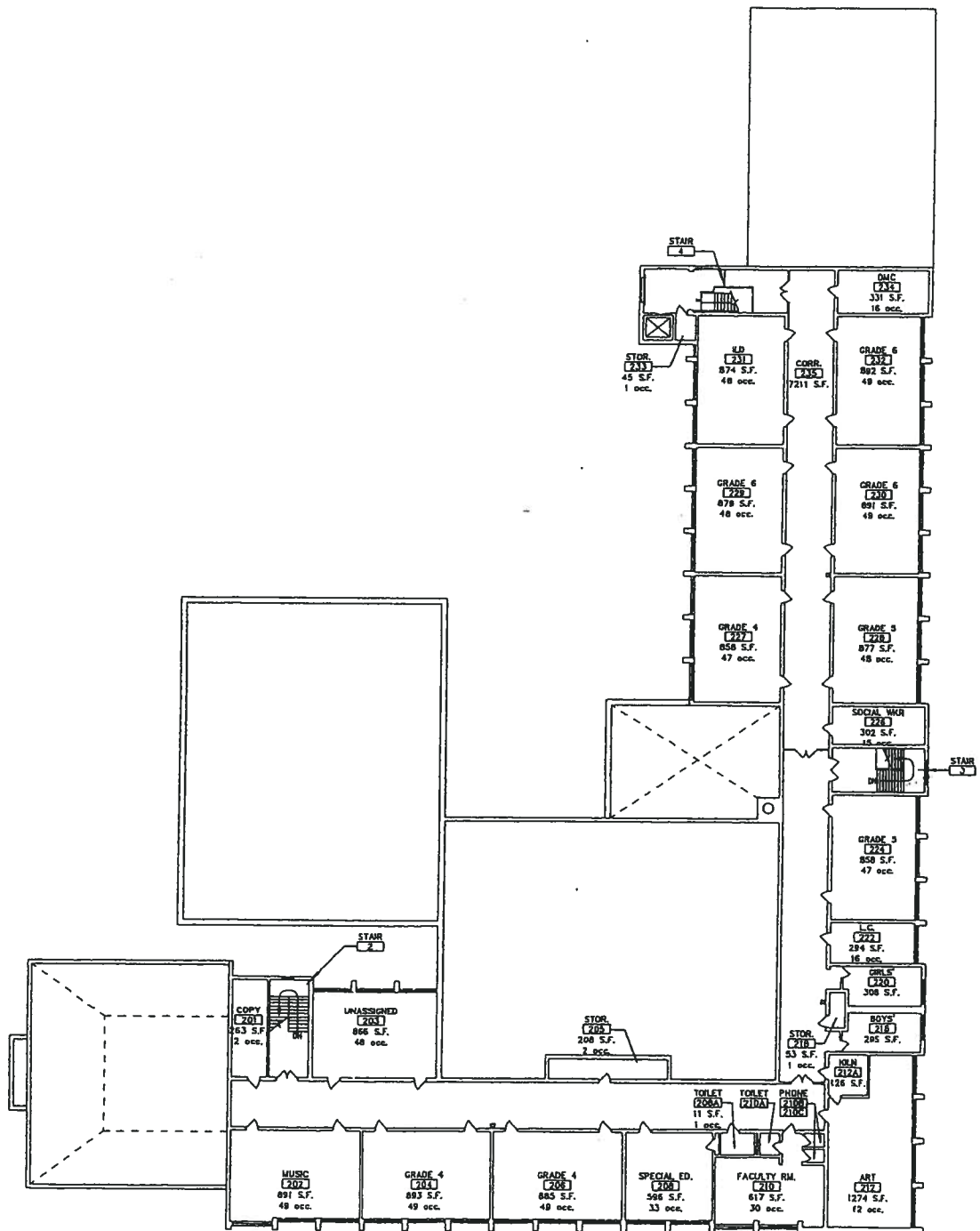
- Strategic Plan Progress Report (4/4/11)
- Strategic Plan Report on 2011-12 Action Plans and Budget (4/25/11)
- Strategic Plan Adoption 2011-12 Actions Plans and Budget (5/9/11)
- Tour of Roosevelt School Facility (5/9/11)
- Tour of Emerson Middle School Facility (5/23/11)
- Strategic Plan Progress Report (6/13/11)

TBD

- Update on April 2011 Election • Committee of the Whole: Wellness
- Approval of Policy Issue July 2010–Issue 72 and Policy Issue August 2010–Issue 73 and Policy 7:60
- 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.

TOUR OF WASHINGTON FACILITY



SECOND FLOOR PLAN

1/32"=1'-0"



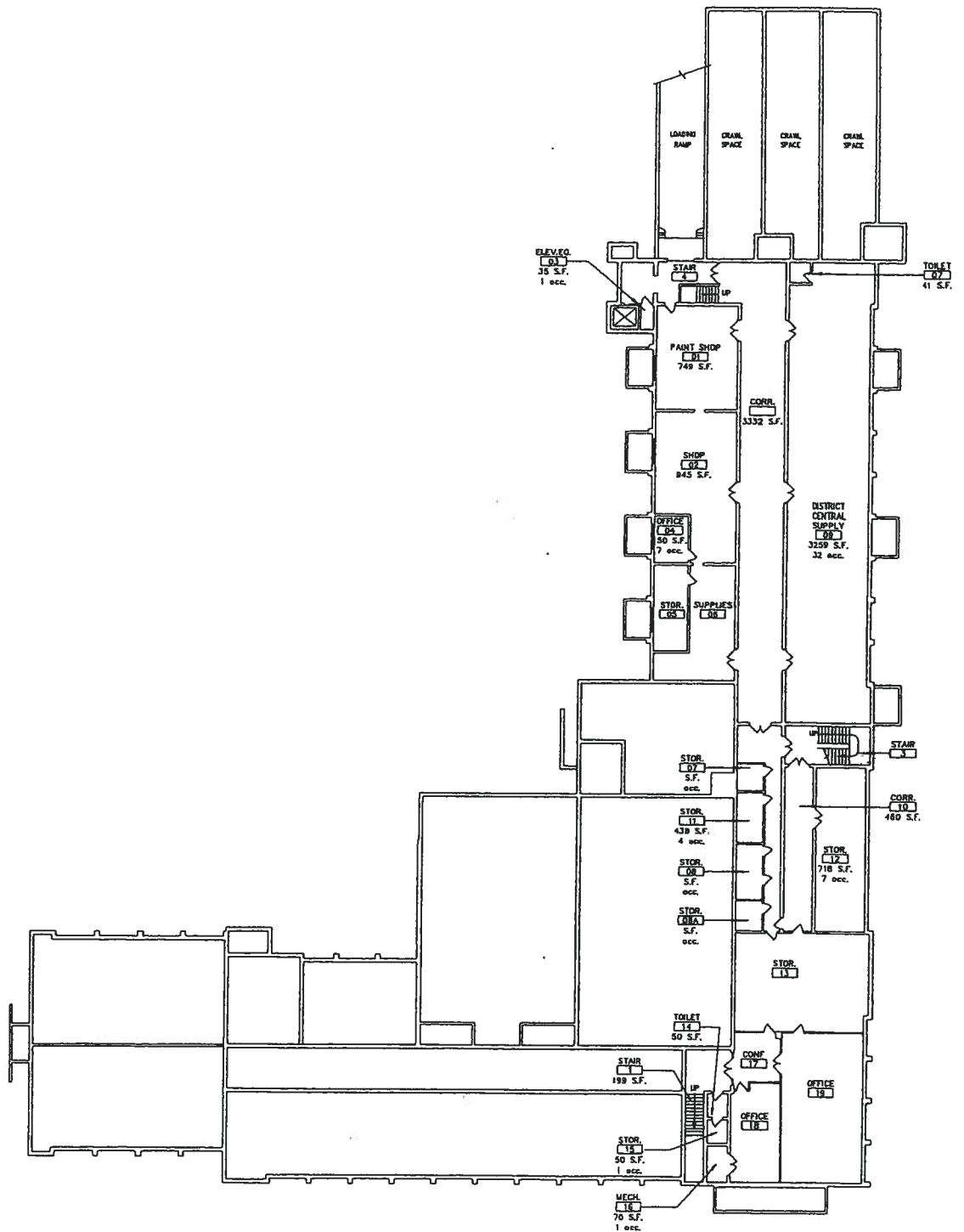
WASHINGTON SCHOOL

FLOOR PLAN

C.C.S.D. 64

PARK RIDGE, ILLINOIS

DATE	BY
08-21-00	W
1341-MISC	4



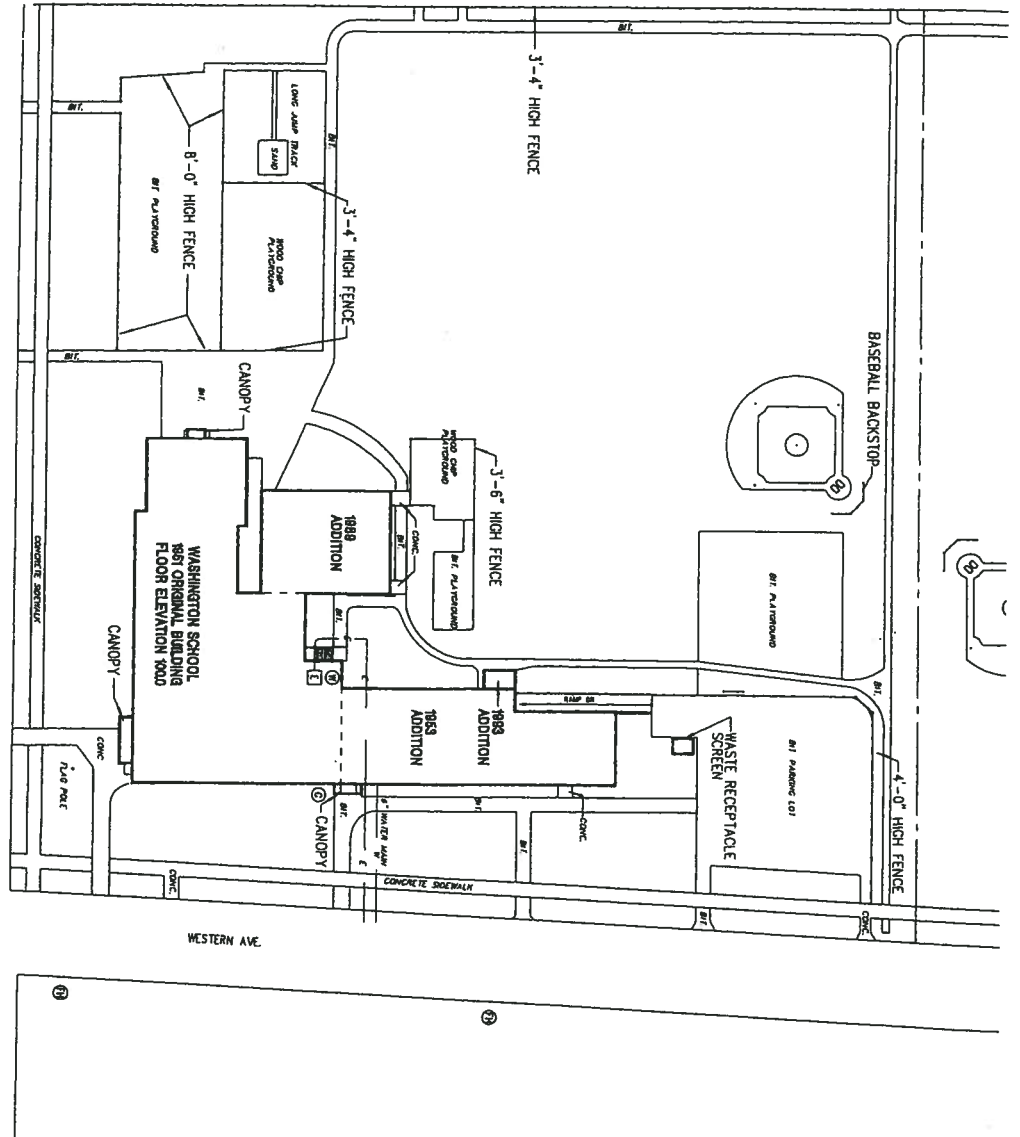
BASEMENT PLAN

1/32"=1'-0"



SITE PLAN

1"=90'



- LEGEND:
- ⊕ FIRE HYDRANT
 - ⊞ TRANSFORMER
 - ⊙ GAS METER
 - ⊗ WATER METER



GREEN ASSOCIATES

6708 Oak Leaf Lane, Suite 100
Green Associates Architects, Inc.
632 Oakleaf Ave.
Covington, LA 70022
Telephone 847-328-0852
Facsimile 847-328-0881

WASHINGTON SCHOOL

SITE PLAN

C.C.S.D. 64

PARK RIDGE, ILLINOIS

Drawn by	08-21-00
Scale	1341-MISC
Sheet	W 1

APPROVE ARCHITECT AUTHORITY TO PROCEED WITH 2011 SUMMER
CONSTRUCTION PROJECTS

Authorize architect to design, prepare bid specifications, and solicit bids for 2011 summer projects.

ACTION ITEM 10-10-3

I move the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, to approve Architect authority to proceed with 2011 Summer Construction Projects.

Moved By:_____ Seconded By:_____

AYES:

NAYS:

ABSENT:

10/25/10



COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64 PARK RIDGE-NILES

164 S. Prospect Avenue Park Ridge, IL 60068-4079 (847) 318-4300 FAX (847) 318-4351 www.d64.org

To: Board of Education
Philip Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: Board Information Follow-up – 2011 Summer Capital Improvement Projects

Date: October 25, 2010

The Board requested additional information at the October 12, 2010, Board meeting about prior year construction projects and other construction related issues the following information is response to those requests:

1. Genie Taddeo asked for information on the distribution of funds that remained from the referendum authorizing the construction of Emerson Middle School.

In the 2007-08 Tentative Budget document dated July 9, 2007, it was estimated that \$1,964,044 was available for capital improvement projects. The 2007-08 budget for capital improvements was \$751, 200 with the remainder, \$1,212,844, being allocated to the 2008-09 budget. The board authorized projects are summarized below:

Board Action	Project Description	Amount	Cumulative Amount
March 2007	Life Safety Work: Roofing and ceiling repairs	\$654,625	\$654,625
	Architect Fees	\$48,500	\$703,125
March 2008	Life Safety Work: Masonry, roofing, electrical and plumbing	\$1,605,953	\$2,309,078
	Architect Fees	\$160,595	\$2,469,673

2. Eric Uhlig asked for information on the ability to borrow funds for capital improvement projects. The attached spreadsheet, prepared by William Blair, demonstrates the District's ability to borrow \$6,000,000 with a pay back within 3.5 years. This is information only.
3. Sharon Lawson asked for information on facility master planning. Attached is a report, prepared for me by FGM Architects, on the facility master planning process. This is information only.

PROJECT MEMORANDUM

To: Mrs. Rebecca Allard
CCSD 64

Project: Exterior Improvements

Project Number: 1341-MISC

Date: 4 October 2010

Regarding: Summer 2011 Planning

Summary:

Budgeting Estimates for Summer 2011 Projects – Exterior Improvements

Emerson School – North side

Replacement of the bus lane asphalt paving, gravel base and selected subgrade.

Removal and replacement of surface course of parking lot.

Removal and replacement of surface course of asphalt sidewalks.

Preliminary estimate of probable construction cost \$325,000.

Jefferson School – North side

Replacement of the north side parking lot.

Add underground storm water piping and tie-in to Emerson lot system.

Preliminary estimate of probable construction cost \$220,000.

Franklin School – West side

Add underground storm water piping tie-in to city if available or onsite bioswale/retention.

Removal and replacement of surface course of parking lot and SW playground.

Preliminary estimate of probable construction cost \$470,000.

Subtotal exterior improvements at 3 schools \$1,015,000.

Carpenter School (Tentative) – West side

If an FAA/Chicago DOAE funded project is approved at Carpenter School, storm water improvements and bioswale/retention near the west playground could be included in the project scope.

Removal and replacement of surface course of playground.

Allowance of \$200,000 included for playground equipment.

Preliminary estimate of probable construction cost \$495,000.

Total exterior improvements at 4 schools \$1,510,000.

Enlightened Design
Practical Solutions

Note. Preliminary estimates are for budget purposes only. No engineering has been completed or reviewed by the City Engineering Dept.

Copied to:

Prepared by:

E-Mailed to:

Signed:



111 Deerlake Road, Suite 135
Deerfield, Illinois 60015-4998
telephone 847-317-0852
facsimile 847-317-0899
www.greenassociates.com

PARK RIDGE SCHOOL DISTRICT NUMBER 64

Summary of Outstanding Debt

Proposed \$6M Limited Tax Bonds, Series 2011

Tax Year	Equalized Assessed Valuation	% Change	Debt Service Extension Base (1994 Levy)	CPI % Increase in DSEB	Referendum		Proposed Non-Referendum		Remaining Debt Base Available	Proposed		Impact on \$400,000 Mkt Value Home(1)
					Outstanding Debt Service	Series 2010 Debt Service	Debt Service	Total Debt Service		Total Tax Rate	Tax Rate Increase	
2008	2,121,453,047	4%	1,759,745		2,568,938					2,568,938	0.12	
2009	2,121,453,047	0%	1,761,505	0.1%	2,562,400					2,562,400	0.12	
2010	2,333,598,352	10%	1,809,065	2.7%	2,848,600	1,805,092			3,974	4,653,692	0.20	0.08
2011	2,380,270,319	2%	1,828,965	1.1%	2,845,000	1,826,200			2,765	4,671,200	0.20	
2012	2,380,270,319	0%	1,856,400	1.5%	2,845,775	1,851,400			5,000	4,697,175	0.20	
2013	2,618,297,351	10%	1,884,246	1.5%	3,140,375	785,400			1,098,846	3,925,775	0.15	
2014	2,670,663,298	2%	1,912,509	1.5%	3,137,975				1,912,509	3,137,975	0.12	
2015	2,670,663,298	0%	1,941,197	1.5%	3,143,100				1,941,197	3,143,100	0.12	
2016	2,937,729,627	10%	1,970,315	1.5%					1,970,315	0	0.00	
2017	2,996,484,220	2%	1,999,870	1.5%					1,999,870	0	0.00	
2018	2,996,484,220	0%	2,029,868	1.5%					2,029,868	0	0.00	
2019	3,296,132,642	10%	2,060,316	1.5%					2,060,316	0	0.00	
2020	3,362,055,295	2%	2,091,220	1.5%					2,091,220	0	0.00	
2021	3,362,055,295	0%	2,122,589	1.5%					2,122,589	0	0.00	
2022	3,698,260,824	10%	2,154,427	1.5%					2,154,427	0	0.00	
2023	3,772,226,041	2%	2,186,744	1.5%					2,186,744	0	0.00	
2024	3,772,226,041	0%	2,219,545	1.5%					2,219,545	0	0.00	
2025	4,149,448,645	10%	2,252,838	1.5%					2,252,838	0	0.00	
2026	4,232,437,618	2%	2,286,631	1.5%					2,286,631	0	0.00	
2027	4,232,437,618	0%	2,320,930	1.5%					2,320,930	0	0.00	
2028	4,655,681,379	10%	2,355,744	1.5%					2,355,744	0	0.00	
2029	4,748,795,007	2%	2,391,080	1.5%					2,391,080	0	0.00	
Total					\$23,092,163	\$6,268,092				\$29,360,254		

(1) \$400,000 market value home is multiplied by residential assessment (10%) times the multiplier of 3.3 for FY2009 less 6,000 minimum homeowner deduction, times the rate increase per \$100 of equalized assessed valuation.



THE BENEFITS OF A MASTER PLAN

Ms. Rebecca Allard

Park Ridge - Niles School District 64

164 S. Prospect Avenue
Park Ridge, Illinois 60068
Phone: 847.318.4300
Fax: 847.318.4351

James G. Woods, AIA, LEED AP, REFP

Terry Owens, AIA
Augie Battaglia, FAIA
Jeff Huck, AIA

FGM Architects Inc.

1211 West 22nd Street
Oak Brook, Illinois 60523
Phone: 630.574.8300
Fax: 630.574.9292

'Alone we can do so little;
Together we can do so much'
Helen Keller

<i>Why Complete a Master Plan</i>	<i>1</i>
<i>Goals, Qualities & Benefits of Including Stakeholders.....</i>	<i>2</i>
<i>Master Plan Project Methodology</i>	<i>3</i>
<i>4 Steps to a Master Plan</i>	<i>11</i>

FGM exists to enhance communities by creating quality environments...

MASTER PLANNING PROCESS

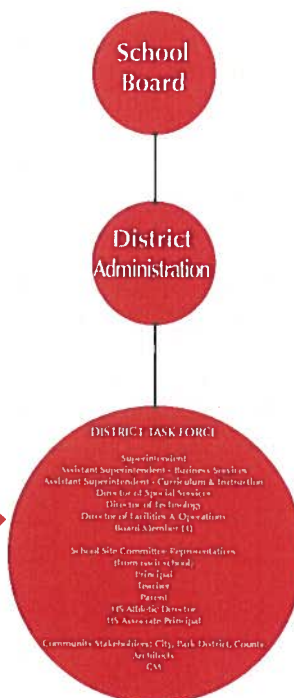
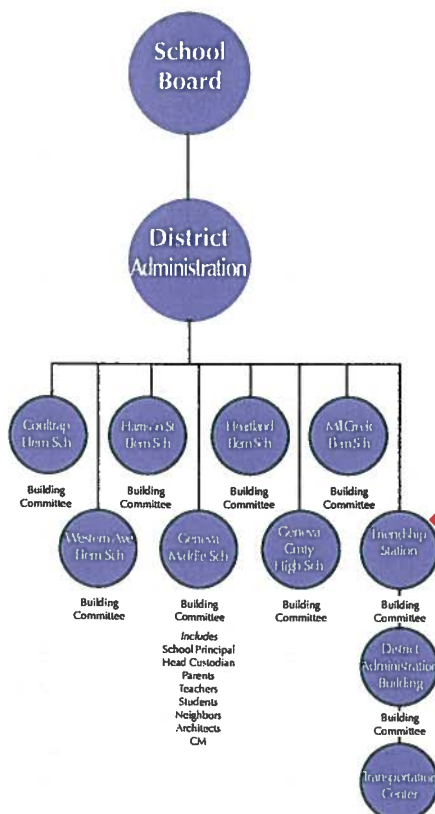
To provide you with a long-range planning framework, guidelines, standards and direction for your school. The Plan should be general enough to allow for change and flexibility, but specific enough to provide for sound direction and decision-making. A Master plan is the road map for the district.

The Master Plan researches the human side of the schools' expansion by gathering input from representatives of the school; communicating plans for capital development; verifying site and program per ISBE standards and comparing them to the existing school's size; and communicating the school's concerns, ideas and observations to the administration.

The Master Plan incorporates existing information regarding facilities issues and new information to be provided through surveys, interviews and a Community Forum Process. The Community Forum Process will specifically address the establishment of a vision for your facilities, deficiencies affecting the curriculum, prioritization of the needs, development of alternatives and selection of solutions. The Facility Master Plan Report will be completed for Board Action.

The Master Plan organizational overview chart is custom developed for each client. Below please find a sample, organizational overview chart created for Geneva Community Unit School District 304:

COMMUNITY GROUP MEETINGS



GOALS OF THE MASTER PLAN

- Bring facilities into alignment with the Vision, core values and curriculum plan of the client.
- Take into account all of the factors that potentially affect facilities: educational philosophy and curriculum, existing facilities conditions, community use, technology, ergonomics, site usage and circulation, neighborhood context and community values
- Involve all Stakeholders
- Determine Site and Building Capacities
- Evaluate Existing Buildings and Sites for Adequacy and Effectiveness
- Determine Areas and Spaces Required for Educational Programs
- Identify Physical Barriers and Constraints to the Learning Environment
- Develop Space, Site and Building Standards
- Develop Site and Building Utilization Options to Improve Campus Functions
- Recommend the Most Effective Direction for Campus Utilization, Growth, Development, Accessibility, Safety and Maintenance

QUALITIES OF A GOOD MASTER PLAN

A complete Master Plan gives you the information necessary for quality decisions:

- Based on Fact & Sound Professional Judgment
- Makes Most Effective Use of Existing Resources
- Keeps Open Options for Future Boards
- Specifies Most Suitable Grade Organization
- Educationally Effective
- Economical - Don't Undo - Build Once
- Flexible - Can Accommodate Change
- Takes into Account Sizes of Schools/Sites
- Relates to Financial Resources of the District
- Provides for Health, Safety, Welfare and Convenience
- Provides for New Facilities in Strategic Locations
- Involves all Members of the Community that have a Vested Interest in the Schools
- Prepare you to Take Advantage of New Funding Opportunities

BENEFITS OF INCLUDING STAKEHOLDERS IN THE MASTER PLAN

'None of us is as smart as all of us' - Japanese Proverb

- Creation of a Sense of Ownership in Schools/Community Pride
- More Thorough Review and Resolution of Issues
- More Systemic Recommendations Incorporating a Broad Range of Community's Physical, Cultural, Social, Economic, Organizational and Educational Assets
- Development of Cooperative Relationships
- Creation of a Persevering 'Can-do' Attitude
- Identification of Mutual Need Opportunities
- Creation and Promotion of Synergistic Benefits
- Financial Resourcefulness/Combining 'Other' Funding Options
- Improve Grant Priority
- Create Support for Necessary Funding to Provide Education and Facilities to Meet Needs of Students – Educational or Building Referenda

FGM ARCHITECTS

MASTER PLANNING PROCESS

PROJECT METHODOLOGY

**Scope of Project**

Park Ridge - Niles Community Consolidated School District 64 (CCSD) intends to develop a district-wide long range Master Facility Plan. Park Ridge - Niles CCSD 64 comprises (1) PK school, (5) Elementary Schools, and (2) Middle Schools enrolling approximately 4,400 PK-8 students, located in Park Ridge & Niles. The mission of Park Ridge - Niles CCSD 64 is to enable all students to achieve their fullest potential as they develop the skills, knowledge, and attitudes to live successful, socially responsible lives in a changing global society.

The Master Facility Plan will include a general overview of the school district and its planning elements and a detailed master plan accounting of cost estimates for the schools and any other facilities owned by the District. The report must summarize the programmatic uniqueness of the schools and reflect the overall mission and strategic plan of the District. The master planning process must address: expansion, remodeling, new schools and site acquisition needed to meet the projected student enrollment and the instructional goals of the educational program, a yearly schedule of projected maintenance needs and their associated costs, life cycle expiration replacement costs for all major infrastructure systems, and facilities that will no longer be efficient and need modification and/or replacement over the next ten year period.

Scope of Services

FGM shall provide professional comprehensive physical development planning services for the project consisting of a 4 phase process: data gathering, vision, program and concepts. The process, data, vision, program, and concepts including cost estimates will be documented in a final report.

FGM envisions providing these services within an overall community engagement approach consisting of two primary components: Site Committees at the building sites that make recommendations to a District Task Force that will make recommendations to the Board of Education. The Site Committee is comprised of the Principal of the school or lead administrator at the site, lead maintenance person at the facility, faculty representatives, parent representatives, student representatives and neighbor representatives. The purpose of this committee is to represent the School's (building's) needs, priorities and values, make recommendations regarding programs and plans for the school (building) and site, and communicate for and back to the individual school community. The District Task Force is made up of: senior District administrators representing curriculum and instruction, business, special services, technology and facilities and operations; Board representatives, School Site Committee Representative and community stakeholders (local municipal governments, county government, park district(s) and key community members. The purpose of the District Task Force is to represent the School District's needs, priorities and values, make recommendations regarding the District, and communicate for and back to the School Site Committee and the School District community.



MASTER PLANNING PROCESS

Although the process is depicted in linear fashion, it is anticipated that there will be a lot of feedback looping to completed phases, changes in data, and midcourse redirections in the process of developing a consensus driven Master Plan. It is our firm belief that the long-range success that Park Ridge - Niles CCSD 64 hopes to derive from the Master Facility Plan will be due as much to the **process** as to the **product**.

The overall planning effort has been structured starting with the notice to proceed and ending with the presentation of Final Master Plan Documents to Park Ridge - Niles CCSD 64.

The following is a list of tasks in chronological order with a brief description for each.

Master Facility Plan Kick-off/Refinement of the Proposed Master Facility Plan Process:
Immediately following the notice to proceed, FGM will meet with representatives of Park Ridge - Niles CCSD 64 to form the project team. The project team is defined as FGM and Park Ridge - Niles CCSD 64 representatives: administration, faculty staff and student representatives, as well as community representatives. The agenda will also include discussions of schedules, goals and issues, and preparation for a one-day orientation workshop at Park Ridge - Niles CCSD 64's offices.

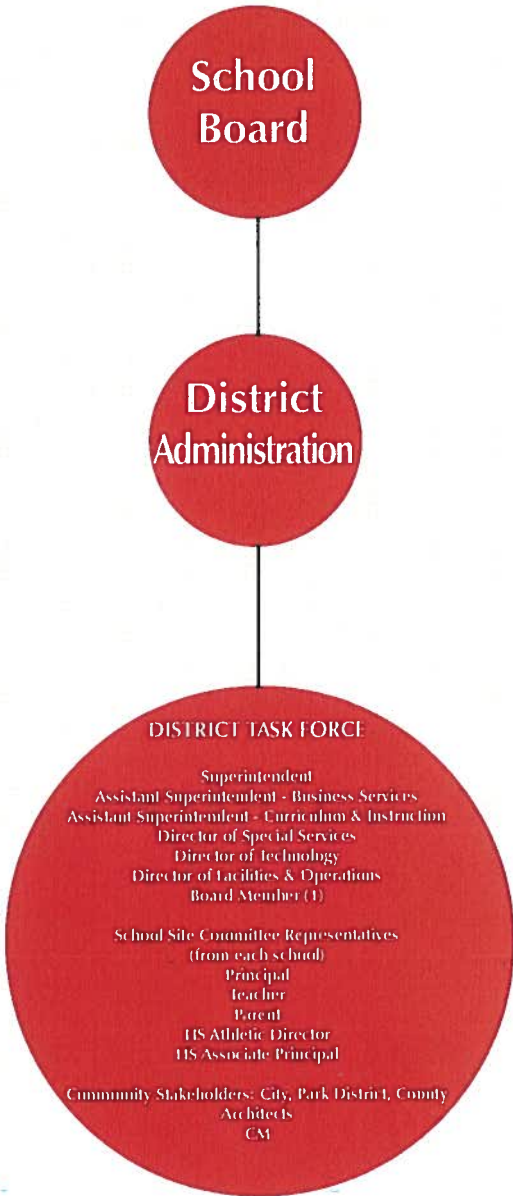
The organization workshop will include Park Ridge-Niles CCSD 64's Master Facility Plan project team. The goal of this workshop is to discuss the general range of development opportunities and expectations and to set a clear direction, strategy and work plan for the Master Planning process. Following the workshop, the project team will work to: 1. finalize the schedules, goals and issues; 2. determine the participant's roles and information needs and 3. develop a community engagement plan with the assistance of the community representatives.

1. Schedules, Goals and Issues - We envision this to be the establishment of overview goals which will provide direction through the course of the Master Facility Plan. At the same time there will be a review and establishment of Park Ridge - Niles CCSD 64's Master Facility Planning Principles to be utilized during the Master Facility Planning process. FGM will be responsible for the coordination of the decision-making process to ensure timely and appropriate decision making.
2. Determine Participants' Roles and Information Needs - This will be to determine the roles, relationships and responsibilities of Park Ridge - Niles CCSD 64, FGM and their consultants, during the Master Facility Plan process. Expectations in terms of scheduled deliverables by each party will be clarified to prevent conflicts and delays in the course of the project.
3. Community Engagement Plan - A plan will be developed to provide community engagement throughout the planning process. The project team will consider the community goals and community conflicts throughout the process of the Master Facility Plan.

I. Data Gathering:

The Data Gathering phase will consist of determining the existing physical and non-physical conditions of the Park Ridge - Niles CCSD 64's school campuses and other facility sites and the desired programmatic directions, as well as administrative, academic and community strategic goals for campus development.

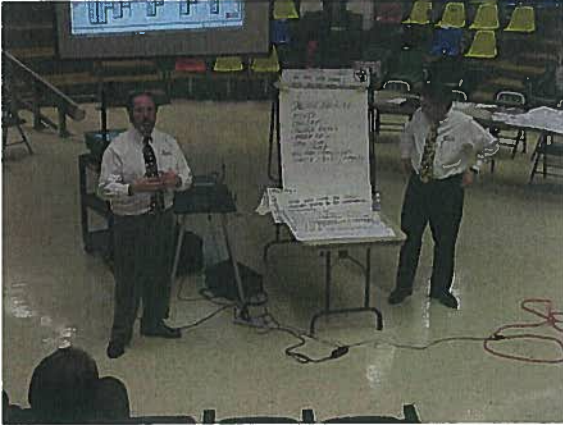
1. Physical Resources/Inventory – The physical resources inventory will consist of documentation of the existing physical conditions of the Park Ridge - Niles CCSD 64's facility and sites including the integration of information contained in the recently completed Facility Audit as well as the District's 10-Year Health/Life Safety Study. The District will provide all pertinent policies, space and education standards.



New Middle School Will County School District 192						
Space #	Space	LINE NO	ST	# LINES	NOT	Work Space
1.0.0 General Classrooms						
1.0.1	4th Grade	800		8	5,400	
1.0.2	5th Grade	900		8	5,400	
1.0.3	6th Grade	900		8	5,400	
TOTAL STAFF			0			
NET SQUARE FEET						16,200
TOTAL NET SQUARE FEET						16,200
2.0.0 Specialties						
2.1.0 Science						
2.1.1	Lab	1,400		3	4,200	
2.1.2	Classroom	900		6	5,400	
2.1.3	Storage	500		1	500	
TOTAL STAFF			0			
NET SQUARE FEET						4,700
2.2.0 Music						
2.2.1	Chorus Room	1,300		1	1,300	
2.2.2	Band Room	2,000		1	2,000	
2.2.3	Practice Room	800		3	2,400	
2.2.4	Practice Room	1,200		2	2,400	
2.2.5	Instrument Storage Room	300		1	300	
2.2.6	Music Library	500		1	500	
2.2.7	Instrument Storage	300		1	300	
2.2.8	Instrument Storage	500		1	500	
TOTAL STAFF			0			
NET SQUARE FEET						4,900
2.3.0 Art						
2.3.1	Art Room	1,400		1	1,400	
2.3.2	Art Room	1,200		1	1,200	
2.3.3	Storage Area	500		1	500	
TOTAL STAFF			0			
NET SQUARE FEET						1,700
2.4.0 Special Education						
2.4.1	Classroom	1,400		3	4,200	
2.4.2	Resource Room	900		3	2,700	
TOTAL STAFF			0			
NET SQUARE FEET						2,700
2.5.0 Computer						
2.5.1	Classroom/Lab	1,200		1	1,200	
2.5.2	Storage	1,000		1	1,000	
TOTAL STAFF			0			
NET SQUARE FEET						1,300
2.6.0 Foreign Language						
2.6.1	Lab	900		1	900	
2.6.2	Storage	100		1	100	
TOTAL STAFF			0			
NET SQUARE FEET						900

The project team will hold a one day physical resources workshop, in conjunction with representatives of related organizations, to review the list of information required, confirm its availability and secure its delivery to the team. The team will then collect available information in the form of base maps, aerial photographs, engineering information and controls, planning reports and projection and past architectural studies. The team will also meet informally with appropriate governmental agencies and officials in regard to current land use controls, land use and transportation planning, in the general vicinity of the sites. As information is collected and analyzed, full documentation of existing conditions at the campuses or sites will be developed through site visitations and Site Committee meetings including:

- **Property Inventory** - The gathering of accurate documentation of the properties presently owned by the District. The study will include the legal description of the sites including any legal restrictions, i.e., easements, etc., which influence their development.
- **Detailed Site Mapping** - The detail documentation of the campuses with respect to structures, open areas, ground cover, and utilities.
- **Adjacent Public & Private Plans** - The documentation of current and future public or private projects which, by their proximity to the schools, have immediate impact on the growth and development of the campuses.
- **Land Acquisition Potential** - The documentation of potential property acquisitions by the school to provide for long term campuses expansion.
- **Site Conditions** - Documentation of Park Ridge - Niles CCSD 64's campuses in terms of their environmental characteristics. This study will address the natural features of the sites, including topography, vistas, climate, and condition of the built campuses and neighboring properties.
- **Utilities** - Documentation of existing utilities for both public and campus systems. This study will identify existing sources and major distribution within each school's campus. The systems studies will include electrical, water, gas, sanitary/storm drainage and communication systems.
- **Circulation Systems** - Documentation of existing vehicular, bicycle and pedestrian patterns of circulation on the campus and the adjacent public streets and highways.
- **Open Space** - The documentation of the existing campuses open space, both active and passive areas.
- **Existing Building Condition & Utilization Inventory** - The documentation of the existing buildings in terms of physical condition (size, including structural condition, infrastructure analysis and life cycle expiration) and utilization.
- **Capacity Analysis** - Analyze the capacity of the schools including the capacity of core facilities.
- **Deferred Maintenance** - The documentation of the location of those site or building items that present require maintenance.
- **Operational Costs** - Analyze the operating costs of the campuses or facilities for energy efficiency, operational efficiency and other potential savings.
- **Development of cost estimates** for exterior needs and interior needs at the campuses or sites including life cycle expiration replacement costs.
- **Identification of the highest priority needs** at the campuses or sites.



2. Demographic Study – A complete demographic study for the District including current and future boundary information.
3. Existing Strategic Plans & Updates - The documentation of previously prepared strategic plans and updates and current strategic thinking.
4. Local Context - A determination of the exterior influences upon Park Ridge - Niles CCSD 64's schools and other sites and their development. This will be with respect to population, culture, economics, policies of local and state governing agencies, etc.

II. Vision:

The Vision Phase will consist of the development of an overall vision for Park Ridge - Niles CCSD 64's facilities including specific goals, concepts and affinities.

1. Goals, Concepts and Affinities - The project team will hold a one-day Vision workshop with the Task Force to develop specific goals, concepts and affinities. This workshop is envisioned as a semi-public event in which views of the community, administration, faculty, staff and students can be heard. The workshop will review Park Ridge - Niles CCSD 64's Strategic Plan - Review the strategic plan in order to develop and elaborate those goals and principles established in Phase 1. FGM will utilize information from Data Gathering to further clarify objectives of the Master Facility Plan.

III. Program:

The Program phase will consist of the development of: 1. An educational program overview including special education programs; 2. specific functional program needs and 3. documentation of the functional program. This will be done in a series of workshops with the District Task Force and meetings to ensure the participation of the entire District community in the process.

1. Educational Program Overview – Develop, utilizing existing Park Ridge - Niles' curriculum information, through a series of meetings with curriculum specialists an education program overview including special education programs.
2. Identification of Specific Functional Program Needs - There will be frequent project team meetings during this phase, with sessions broken into the following tasks.

Individual Grade Level or Curriculum Strand Programs - Develop, utilizing the buildings space inventory, existing programs for the grade levels or curriculum strands. Then, based on current and future staff and student counts, develop programs for current space deficit and future space needs for the campuses or sites.

Identify Park Ridge - Niles CCSD 64's New Curriculum Initiatives - Identify those programs, academic or non-academic, which presently do not exist but which are being developed or will be developed by Park Ridge - Niles CCSD 64. Prepare a functional program for each of the initiatives with a schedule of implementation for the campuses or sites.

Non-Academic or Service Programs - Utilizing the building space inventory, develop existing space programs for those non-academic functions. Then, based on the growth identified by the previous two programs, curriculum based and new initiatives, develop current space deficit and future space needs programs for the campuses or sites.

3. Documentation of the Functional Program - This phase will follow the approval of the functional program needs and will be completed for distribution.



IV. Concepts:

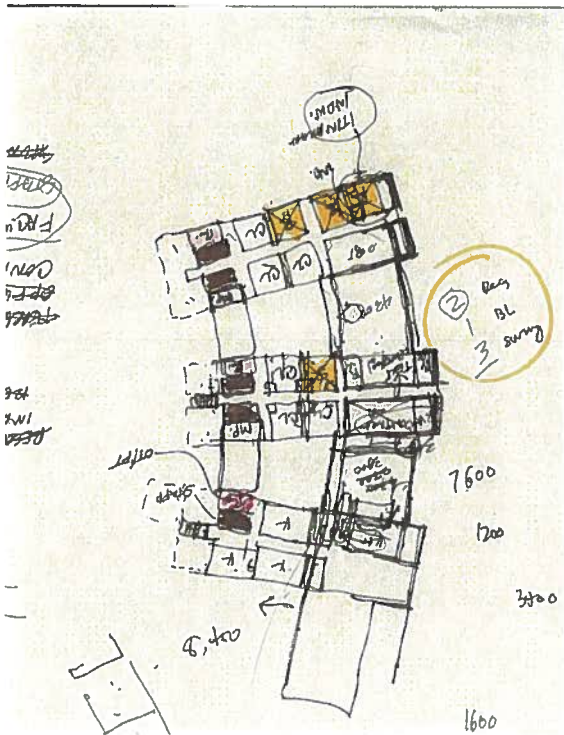
The Concepts phase will consist of three parts: 1. the analysis of the material and information assembled during the Data Gathering, Vision and Program phases; 2. Conceptual Planning and 3. development of the Master Facility Plan.

1. The project team will analyze the material and information assembled during Data Gathering. This includes:
 - The effect of local population, culture, economics and policies of local and state governing agencies on Park Ridge - Niles CCSD 64's campuses and facilities.
 - The effect of current and future transportation facilities, public facilities, policies and zoning of local and state governing agencies on Park Ridge - Niles CCSD 64's campuses and facilities.
 - Analysis of current and future public or private projects in proximity to the campuses or sites, for their effect on the growth and development.
 - Analysis of land acquisition opportunities for potential use based on neighborhood context and specific adjacencies to the campuses and sites.
 - Analysis of the effect of environmental characteristics of the campuses or sites on its growth and development.
 - Analysis of Campus or Site Infrastructure - Accounting for the growth projected from the three previous segments of the functional program, analyze the impact with respect to the campuses and site infrastructure. Specifically look at those support elements of the campuses and sites, including site utilities, circulation and open space, which are affected by the proposed expansion. Develop a program for these elements to support that growth at the campuses and sites.
 - Analysis of Potential Extension - Expansion of patterns of circulation systems, including vehicular, bicycle and pedestrian, and their impact on adjacent public streets and highways at the campuses or sites.
 - An analysis on campus open space will encompass the distribution, utilization and condition of various sites on the campuses or sites.
 - An analysis of the documented condition of existing buildings and their utilization that will address their ability to house their current and potential future functions and the work necessary to meet code, be properly maintained and function appropriate to the use at the campuses or sites.

2. Conceptual Planning:

The project team will hold a Concepts workshop at the campuses or sites with the Site Committee to explore viable Alternative Development Diagrams with an assessment of advantages/disadvantages so that a tentative physical development program in terms of categories and quantities of land use can be prepared. From the above, composite maps and diagrams shall be prepared to indicate the opportunities and limitations of each campus. At this stage, the interaction of the above campus characteristics with initial development programs and expectations for use of each campus will be identified. The workshop will also develop a series of Conceptual Master Plans leading to identification of up to three basic approaches to development. Documentation for each approach will include:

MASTER PLANNING PROCESS



- Proposed Overall Land Use Diagrams - An overview of each campus or site providing the proposed utilization by the zoning of the campus into separate general functions or activities.
- Structures - Existing & Planned - Identified existing and planned buildings within each concept at the campuses or sites. Indicates programmatic composition of the buildings and their functional relationships. Will provide gross square footages for existing buildings, remodeled buildings and new construction.
- Open space - Identifies existing and proposed open space for both active and passive areas throughout the campuses or sites.
- Circulation Systems - Documents the proposed vehicular, bicycle and pedestrian patterns of circulation for each concept at the campuses or sites.
- Utilities - Depicts the proposed utilization of both campus and public utilities and main distribution trunks at the campuses or sites. Consideration will be given to optimizing cost of service and energy utilization.
- Evening/Community Use - Identified those existing and/or proposed structures that will be utilized for evening and community use at the campuses or sites. Indicate vehicular access and parking relative to such facilities.
- Design Guidelines - For use by Park Ridge - Niles CCSD 64 in the development of each campus or site. These guidelines shall establish:
 - Building heights and bulk
 - Parking and loading requirements
 - Building alignments
 - Landscaping and open space requirements and improvements
 - Major architectural materials and treatments
 - Cornice lines
 - Window treatments
 - Ground level controls
 - Submittal requirements for design reviews

The three Conceptual Master Plan Diagrams for each campus or site will be further developed and refined with cost estimates. Once the three concepts are refined, a series of workshops with the Site Committees and District Task Force will be held to test the three concepts. Following these workshops, the project team will select one concept for development.

PAGE 8

**Final Master Report:**

After successful sign-off from Park Ridge - Niles CCSD 64 of the master plan concepts, the team will begin preparation of the Final Master Facility Plan Report. A story book will be prepared detailing the layout of each page of the report, which is envisioned as a bound text, diagrams and sketches in black and white, and the overall development plans in color including:

District Overview including history, capacity, enrollment, demographics, capital availability and educational programmatic needs

Executive Summary of Findings and Recommendations

Facility Analysis

Demographic Projections

Educational Program Overview

Space Program Needs

A Master Site Plan of Each Campus or Site

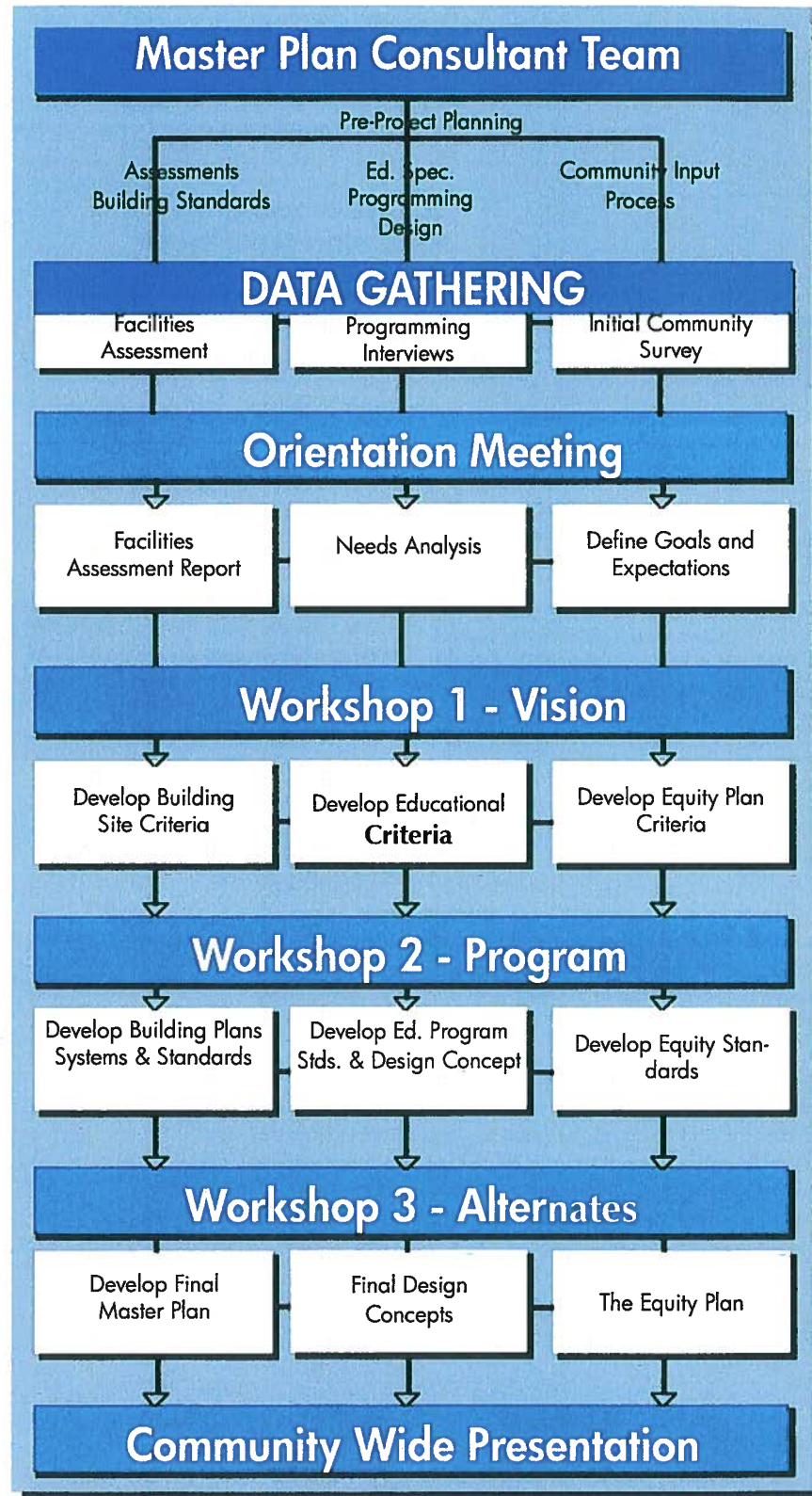
- A colored site plan indicating entrances, roads, pedestrian circulation and open spaces
- General location, size and phasing of buildings
- Design guidelines manual

Identification of improvements/renovations/replacements at each campus or site.

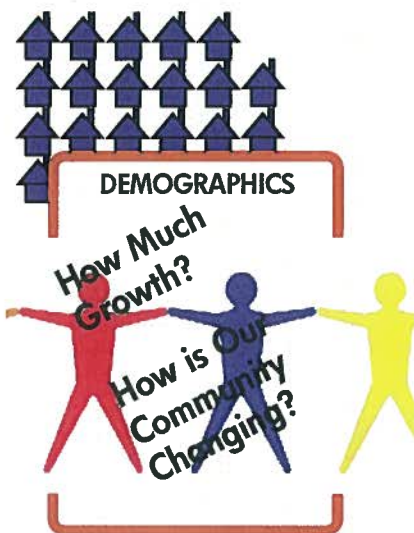
Summary of recommendations and impacts.

Cost Estimates for all recommendations (including the calculation of a total district-wide facility need cost impact).

MASTER PLANNING PROCESS



DATA GATHERING

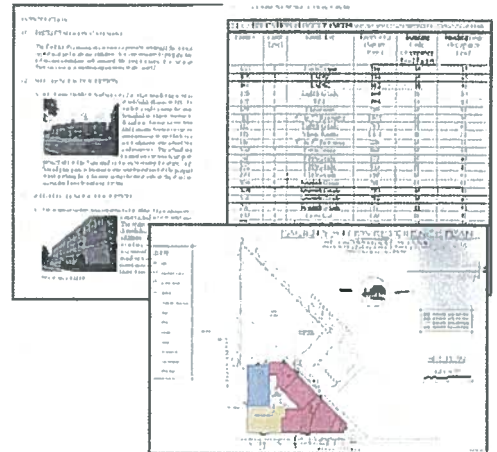


Community Background

- Traditions
- Values

Existing Facility Analysis

- Educational Adequacy
- Current Physical Condition
- Building Capacity/Room Utilization
- What is Ultimate Capacity of Existing School Sites



Demographics

- Enrollment Projections
- Socioeconomics

Educational Specifications

- Grade Level Configuration
- Curriculum
- School Calendar

Financial Resources

- Traditional Funding
- Grants - ISBE/CDB

New Middle School									
1991-1992 School Year									
Item	Amount	Source	Category	Sub-Category	Priority	Comments	Notes	Amount	Source
1. Building	1,000,000	Local	Capital	Construction	High	Building new middle school		1,000,000	Local
2. Land	50,000	Local	Capital	Acquisition	High	Acquiring land for new middle school		50,000	Local
3. Furniture	100,000	Local	Operating	Furniture	Medium	Furniture for new middle school		100,000	Local
4. Transportation	200,000	Local	Operating	Transportation	Medium	Transportation for new middle school		200,000	Local
5. Utilities	150,000	Local	Operating	Utilities	Medium	Utilities for new middle school		150,000	Local
6. Maintenance	100,000	Local	Operating	Maintenance	Medium	Maintenance for new middle school		100,000	Local
7. Security	50,000	Local	Operating	Security	Medium	Security for new middle school		50,000	Local
8. Other	100,000	Local	Operating	Other	Medium	Other for new middle school		100,000	Local
9. Total	2,600,000	Local						2,600,000	Local
10. Total	2,600,000	Local						2,600,000	Local

DATA GATHERING



Site Tours

Establish Vision & Goals

- The school program will reflect the values and ambitions of the community.
- Develop and maintain facilities which serve the school district's enrollment and also provide the necessary infrastructure to meet the needs of students of this century.
- Engage the administration and faculty in the development of an operational plan for a new facility that is consistent with the current program, philosophy, and facility.
- Provide a safe and secure school educational environment for students.
- The school district will improve its communications and interactions with the community to foster shared goals, values, trust and support.

10-Year Life Safety Survey

10 YEAR LIFE SAFETY SURVEY

A. LEGAL MINIMUM

- CONFIRM BUILDING DESIGN IS CODE COMPLIANT
- IDENTIFY AREAS OF IMMEDIATE ATTENTION
- IDENTIFY AND ADJUST FOR SPACES THAT HAVE CHANGED USE
- ACCOMMODATE CODE CHANGES
- IDENTIFY AREAS OF UPCOMING ATTENTION

B. MAXIMIZE LIFE SAFETY DOLLARS

- AGGRESSIVE CODE INTERPRETATION
- PROVE THE NEED/ COMPLETE DOCUMENTATION
- PREVENTIVE MAINTENANCE
- PHASED REPLACEMENT OF MECHANICAL/ELECTRICAL EQUIPMENT TO IMPROVE EFFICIENCY
- IMPROVE/REPLACE SURFACES AND FINISHES - LOW MAINTENANCE
- REMOVE ASBESTOS
- EXPANDED REPAIRS
- IMPROVE SECURITY
- REIMBURSE DISTRICT SUPPLIED LABOR

Facility Analysis

Plan the Work...
...Work the Plan

DATA GATHERING

COMMUNITY
FORUM #1CREATING A
VISION

1. What are your most important concerns about school?
2. What are the important themes for the new school?
3. What will classrooms be like in the 21st century?
4. How can we maximize parent involvement?

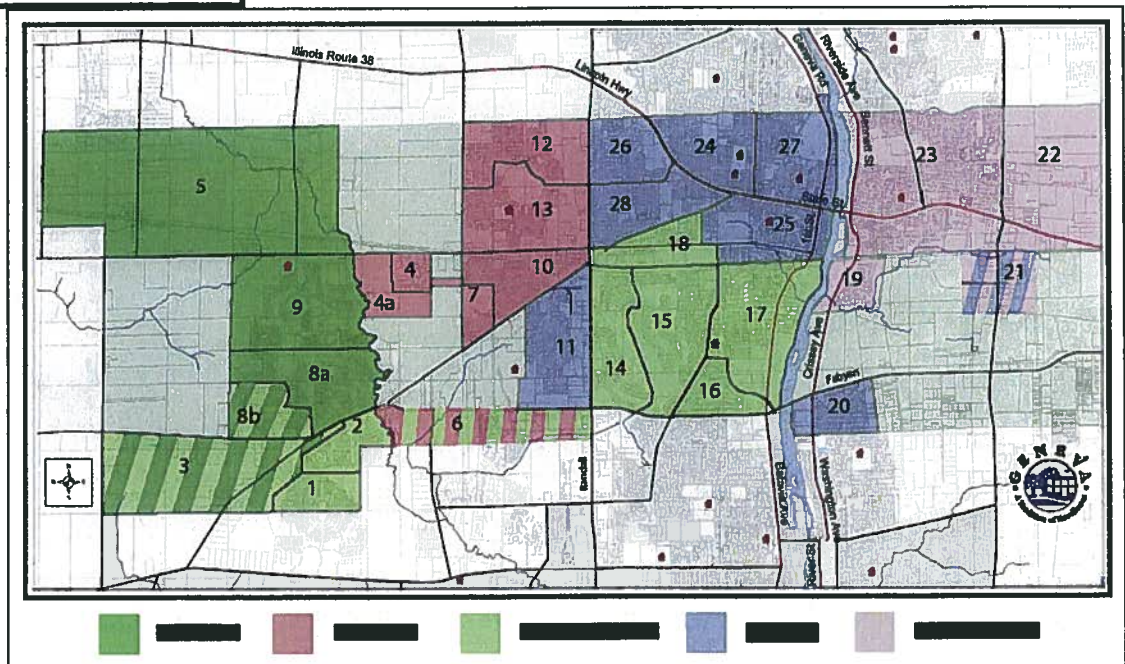
<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  	<p>Community Forum #1</p>  <p>"Creating a Vision"</p>	<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  	<p>Community Forum #1</p> 
<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  <p>Student Response</p> 	<p>What are your most important concerns about school?</p> <p>9th Grade</p> <ul style="list-style-type: none"> Getting to class on time Grades Social life Cost of an education Cost of a scholarship Safety What teachers I get <p>10th Grade</p> <ul style="list-style-type: none"> Missing Grades Getting all my homework done on time Safety Being a High School senior of the most horrible time of my life Getting to class on time Being in a place where I can learn That it prepares me for college The days I have to take 4 tests all in one day 	<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  <p>Student Response</p> 	<p>What will classrooms be like in the 21st Century?</p> <p>9th Grade</p> <ul style="list-style-type: none"> Bigger classrooms Better lighting Computer <p>10th Grade</p> <ul style="list-style-type: none"> Wider hallways Comfy or belts will move everyone and everything will float, space ship chairs, flying desks Upstairs, more equipment Computers and TV in every room with digital clocks, visual aid board Lockers in each class Books in class, not in lockers Wall of windows Every student will have a laptop, homework will be digital and downloaded Colorful patterns on floors and walls More interactive Center ones would be circular and rotate to make this room in as at one in the middle
<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  <p>Community Response</p> 	<p>What will Learning Spaces be like in the 21st Century?</p> <ul style="list-style-type: none"> • Larger spaces • Non-permanent walls • Warm feel, non-institutional design • One shared office for teaching staff + interaction • Flexible spaces - Adaptable to change • Supportive of technology • Quiet spaces that enable greater focus • Efficient • Safe • Ample parking • Student commons area • Access to movie conference rooms/small group areas • Unimodal extra-curricular • Production spaces for student projects • Increased storage for staff and students 	<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  <p>Community Response</p> 	<p>What uses could the school facilities provide for the Community?</p> <ul style="list-style-type: none"> • Adult education programs: Continuing education • Meeting place for families, students, teachers, clubs • Community theater and concerts • Fitness/Wellness center • Lectures and guest speakers • I.R.C. • Access to gym, play fields, tracks, and bike paths • Access to computer labs • Emergency shelter • Craft sales • Day care facility - Multi-generational center • Broadcast media center • College Expos - Career fairs • Swimming pool
<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  <p>Student Success</p> 	<p>Student Success in the 21st Century</p> <ul style="list-style-type: none"> • Basic Skills • Information Management • Critical Thinking • Problem-Solving Skills • Use of Technology • Creativity • Decision- Making Skills 	<p>Grayslake CHSD 117</p> <p>January 18, 2001</p>  	<p>Empowered Classroom</p> <ul style="list-style-type: none"> • Accommodates Many Learning Styles • Uses Cooperative Learning • Redefines Teacher as Facilitator • Based on Hands-On Projects • Individualizes Instruction • Uses Technology Wisely • Allows Planning Time • Provides Training

VISION

Mission,
Goals
and Actions
of
Community
Unit
School
District
304
2004-2005



Community Unit District 304 - A Tradition of Excellence















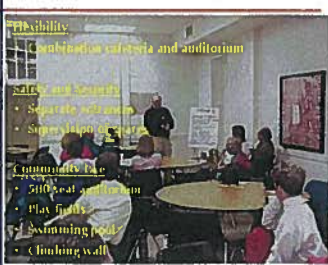

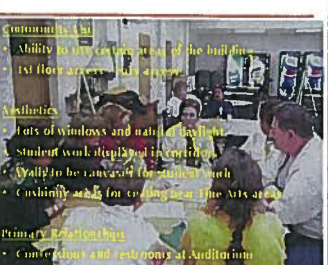
FGM ARCHITECTS

MASTER PLANNING PROCESS

PROGRAM

COMMUNITY
FORUM #2CREATING A
PROGRAM &
SELECTING
A SITE

1. Space relationships
2. Aesthetics of learning environment
3. What spaces will be of the greatest interest to the community?
4. How can this school be safer and more secure?
5. How can the school represent our spirit?

<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>Community Forum #2</p>  <p>"Creating a Program"</p>	<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>Community Forum #2</p> 
<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>High School Student Response</p> <p>FCM</p>	<p>What new subjects should be taught in the future?</p>  <ul style="list-style-type: none"> • Biology class • Career classes • Foreign classes • Art classes • Active waiting • Physical, self defense, and fitness • Dance class • Japanese, French, and Latin • Computer classes • Technology, and Robotics • Foreign language • Financial awareness • Career classes • Improved sewing classes • Student classes • Parenting class • Criminal Theory, Crime & Punishment, Business Law • Trade jobs, Shop classes, Automotive, Metal classes • Orchestra • Oceanography, Marine Biology 	<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>What is the first thing a visitor should see in the entry of the new school?</p>  <ul style="list-style-type: none"> • 2 entrances - Arrival and Performance area entries • Welcoming, led with controlled access • Art area entry • Student photos • Student lockers • School office • School store area • Interiors and security areas • All-terrain station • Daily school announcements • Performance area • Main event area • Trophy cases • School spirit - Room • Community and school
<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>What would you do to make the school more safe and secure?</p>  <ul style="list-style-type: none"> • Staff and Student for lunch library areas, and lockers • Building play inside school entry - control rooms • Building for lighting • After hours activities • Building under • Entry areas - photo security • Security cameras with recording time intervals • Traffic flow • Closed campus • Communication - Student and community • Controlled access 	<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>Mind</p>  <p>Community Use</p> <ul style="list-style-type: none"> • MCC details • 1st floor children • Computer lab • Library <p>Staff & Security</p> <ul style="list-style-type: none"> • Secure storage for teacher materials • Adequate storage space for school equipment
<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>Body</p>  <p>Feasibility</p> <ul style="list-style-type: none"> • Subtraction cafeteria and auditorium <p>Safety and Security</p> <ul style="list-style-type: none"> • Separate rest rooms • Super shape of stairs <p>Community Use</p> <ul style="list-style-type: none"> • 500 seat auditorium • Play facility • Swimming pool • Climbing wall 	<p>Harvard CUSD 30</p> <p>February 18, 2008</p>  <p>FCM</p>	<p>Spirit</p>  <p>Community Use</p> <ul style="list-style-type: none"> • Ability to use entire area of the building • 1st floor access - play area <p>Aesthetics</p> <ul style="list-style-type: none"> • Lots of windows and natural daylight • Student work displayed in corridors • Wall to be covered for student work • Cushioning walls for cooling near Fine Arts area <p>Primary Relationships</p> <ul style="list-style-type: none"> • Connections and relationships of Auditorium • Commons and Auditorium

PROGRAMMING

Establishing a game plan

programming/planning

Information gathering
determining
spatial & technical
requirements

Room	Area	Notes
101	100	Classroom
102	100	Classroom
103	100	Classroom
104	100	Classroom
105	100	Classroom
106	100	Classroom
107	100	Classroom
108	100	Classroom
109	100	Classroom
110	100	Classroom
111	100	Classroom
112	100	Classroom
113	100	Classroom
114	100	Classroom
115	100	Classroom
116	100	Classroom
117	100	Classroom
118	100	Classroom
119	100	Classroom
120	100	Classroom

Subject	Grade	Room	Area	Notes
Math	5th	Classroom	100	
Math	6th	Classroom	100	
Math	7th	Classroom	100	
Math	8th	Classroom	100	
Math	9th	Classroom	100	
Math	10th	Classroom	100	
Math	11th	Classroom	100	
Math	12th	Classroom	100	
Science	5th	Classroom	100	
Science	6th	Classroom	100	
Science	7th	Classroom	100	
Science	8th	Classroom	100	
Science	9th	Classroom	100	
Science	10th	Classroom	100	
Science	11th	Classroom	100	
Science	12th	Classroom	100	
Language Arts	5th	Classroom	100	
Language Arts	6th	Classroom	100	
Language Arts	7th	Classroom	100	
Language Arts	8th	Classroom	100	
Language Arts	9th	Classroom	100	
Language Arts	10th	Classroom	100	
Language Arts	11th	Classroom	100	
Language Arts	12th	Classroom	100	

... Curriculum
Driven Planning
and Design ...

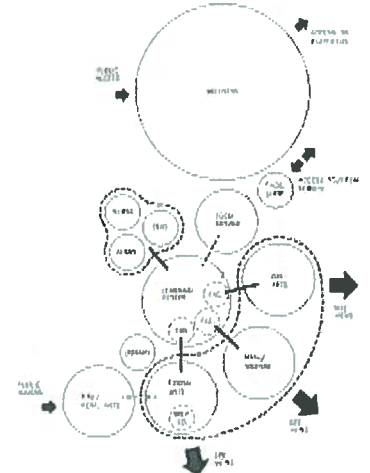
Project Goals and Objectives

Facilities List

- Types of spaces
- Quantities of spaces
- Sizes of spaces
- Circulation and other factors

Adjacency Diagrams

- What should be next to what at scale of building and within areas of the building



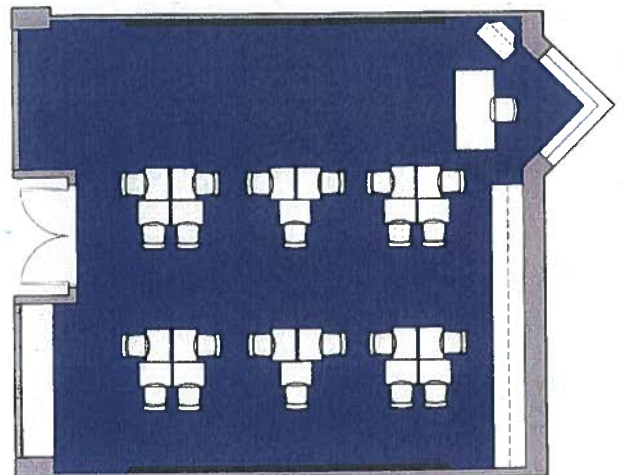
Room Data Sheets

- Building systems requirements
- Equipment
- Furniture

Room Layouts

- Does it all fit?
- Proper proportions of spaces

Cost Estimate



CONCEPTS

COMMUNITY
FORUM #3CREATING A
CONCEPT

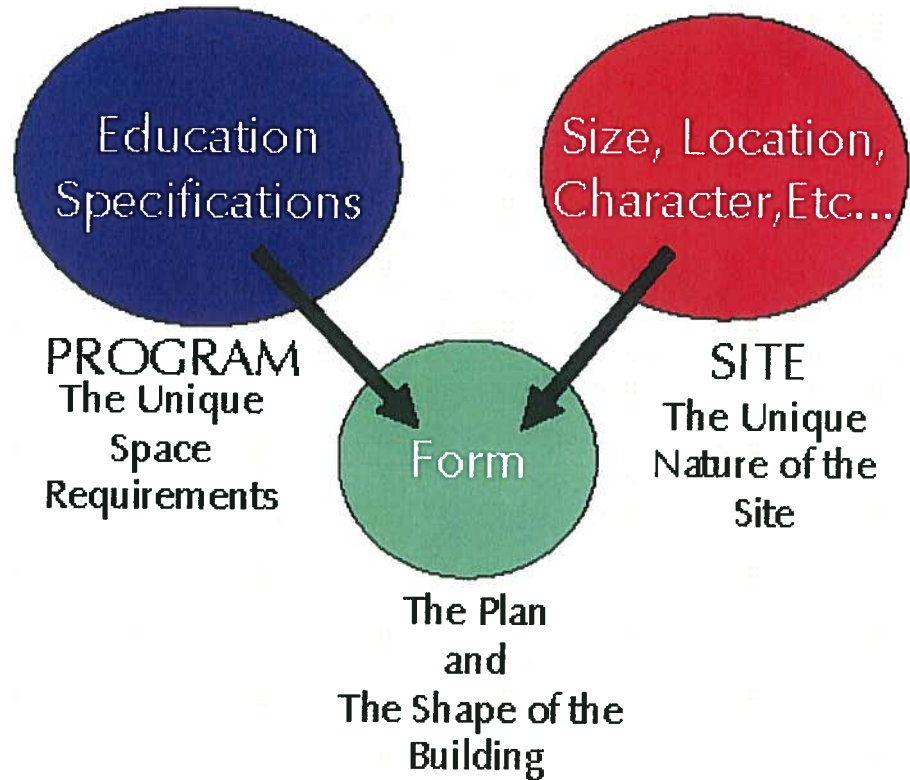
1. PROGRAM:
2. Unique space requirements, education specifications
3. SITE:
4. The unique nature of the site,
5. including size, location, character, etc.
6. FORM:
7. The plan and the shape of the building

<p>Will County School District 92</p>  <p>March 4, 1999</p> 	<p>Community Forum #3</p>  <p>"Creating a Concept"</p>	<p>Will County School District 92</p>  <p>March 4, 1999</p> 	<p>Community Forum #3</p>  <p>Be sure to Vote on April 13, 1999!</p>
<p>Will County School District 92</p>  <p>March 4, 1999</p> 	<p>Community Forum #3</p> 	<p>Will County School District 92</p>  <p>March 4, 1999</p> <p>Community Response</p> 	<p>How would you decorate the cafeteria in the new school?</p> <ul style="list-style-type: none"> • Windows (with pull down shades) • Juke box • Candy machine • Seasonal decorations • Plants that are low cost and low maintenance • Paint of soft colors • Large comfortable chairs with arm rests 
<p>Will County School District 92</p>  <p>March 4, 1999</p> <p>Community Response</p> 	<p>The new school property has a pond and woods, how would you like to see these used to enhance learning?</p> <p>Use of woods</p> <ul style="list-style-type: none"> • Study of plants / animals • Identification of trees, natural creek, insects, butterflies, birds • Use of woods in biological study • Use of woods in physical education 	<p>Will County School District 92</p>  <p>March 4, 1999</p> <p>Community Response</p> 	<p>What kind of things would you like preserved in a time capsule to be buried at the new school site?</p> <ul style="list-style-type: none"> • A picture of Mrs. Tully • A picture of the site before the school was built • A picture of every graduation class • The school's history 
<p>Will County School District 92</p>  <p>March 4, 1999</p> <p>Community Response</p> 	<p>Most important!! Is there anything you feel must be considered for the new school?</p> <ul style="list-style-type: none"> • Closets in the hallway • A desk for Mr. Vardon • Bigger lockers • Bigger student council room • Handmade wooden chairs • A room to sell the school's products • Temperature control • Large fish tank in entrance • Bigger band rooms 	<p>Will County School District 92</p>  <p>March 4, 1999</p> 	<p>Building Organization</p> <p>Primary Space Relationships</p> 

CONCEPTS

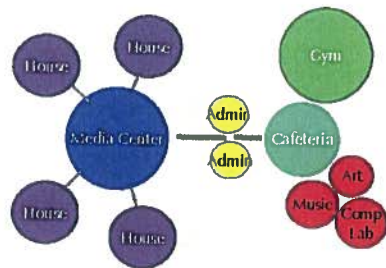
Schools Within a School

- Human Scale
 - Less Intimidating
 - Personalize the Students Experience
- Learning Environment
 - Improve and Foster Sense of Pride
- Promotes Ownership
- Faculty/Student Relationships
 - Promotes Student/Faculty Interaction
- Security
 - Centralized Point of Entry
- Community Use
 - Greater Opportunity for Use of Shared Facilities

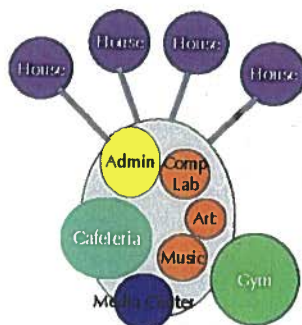


Flexibility

- Infrastructure
 - No Bearing Walls
 - Moveable/Removable Furniture/Fixtures
- Curriculum
 - Facility Conforms to New Teaching Methods
- Technology
 - Backbone of Information Technology Built into Structure
 - Ability to Adapt to Information Technology Advances



Four Houses Around Library Hub



Schools Within A School

GENEVA CUSD 304 - MILL CREEK - OPTIONS EVALUATION MATRIX

	CLASSROOM ADDITION			GYM / CAF ADDITION		
	OPTION #1	OPTION #2	OPTION #3	HYBRID OPTION #1	OPTION #2	OPTION #3
Adjacencies to Existing Space Use	4	2	3	4	3	3
Safety and Security	4	3	4	3	4	4
Community Use	2	2	2	3	3	4
Curriculum Appropriateness	3	4	3	3	3	4
Primary Relationships	2	4	3	3	2	3
Program Requirements	1	4	3	3	2	4
Flexibility	2	2	3	3	3	4
Efficient Use of Site	3	2	4	4	3	2
Circulation	3	2	4	2	3	3
Natural Light & Environment	1	4	4	4	3	3
Cost Effective	3	4	3	4	3	2
Buildability/Bovis	2	3	3	4	2	3
Total Score	30	36	39	40	34	39

APPROVAL OF REVISED FLEXIBLE BENEFIT PLAN DOCUMENT

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 benefit for paying for benefits with pre-tax income and employee's taxable income is lowered.

The Board received a draft copy of the revised Flexible Benefits Plan Document at the September 27, Board meeting. At the Board's direction the draft copy was forwarded to Hodges, Loizzi, Eisenhammer, Rodick & Kohn for review.

Hodges, Loizzi, Eisenhammer, Rodick & Kohn completed their review and a *strikethrough and underlined* copy of the plan document is attached.

Also attached is a *copy ready* document for Board approval at the October 25, 2010, Board of Education meeting.

The open enrollment period is scheduled from Monday, November 1 through Friday, November 25. Staff meetings will be conducted during the next two weeks to respond to questions and inquires about the program.

ACTION ITEM 10-10-4

I move the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the revised Flexible Benefit Plan 2011 Document.

Moved By:_____ Seconded By:_____

AYES:

NAYS:

ABSENT:

10/25/10

Copy Ready for Board Approval – October 25, 2010

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

AMENDED AND RESTATED EFFECTIVE:

JANUARY 1, 2011

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #64

FLEXIBLE BENEFITS PLAN

TABLE OF CONTENTS

		<u>PAGE</u>
<u>ARTICLE I</u>	<u>DEFINITIONS</u>	1
<u>ARTICLE II</u>	<u>PARTICIPATION</u>	5
2.01	ELIGIBILITY	5
2.02	EFFECTIVE DATE OF PARTICIPATION	5
2.03	APPLICATION TO PARTICIPATE	5
2.04	TERMINATION OF PARTICIPATION	6
2.05	CHANGE OF EMPLOYMENT STATUS	6
2.06	TERMINATION OF EMPLOYMENT	7
2.07	DEATH	7
<u>ARTICLE III</u>	<u>CONTRIBUTIONS TO THE PLAN</u>	8
3.01	SALARY REDUCTION CONTRIBUTIONS	8
3.02	APPLICATION OF CONTRIBUTIONS	8
<u>ARTICLE IV</u>	<u>BENEFITS</u>	9
4.01	BENEFIT OPTIONS	9
4.02	HEALTH CARE FLEXIBLE SPENDING ACCOUNT BENEFIT	9
4.03	HEALTH SAVINGS ACCOUNT	9
4.04	DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT	9
4.05	MEDICAL BENEFIT	10
4.06	DENTAL BENEFIT	10
4.07	CASH BENEFIT	10
4.08	NONDISCRIMINATION REQUIREMENTS	10
<u>ARTICLE V</u>	<u>PARTICIPANT ELECTIONS</u>	11
5.01	INITIAL ELECTIONS	11
5.02	SUBSEQUENT ANNUAL ELECTIONS	12
5.03	FAILURE TO ELECT	13
5.04	CHANGE OF ELECTION	13
<u>ARTICLE VI</u>	<u>HEALTH CARE FLEXIBLE SPENDING ACCOUNT</u>	19
6.01	ESTABLISHMENT OF PLAN	19
6.02	DEFINITIONS	19
6.03	FORFEITURES	20
6.04	LIMITATION ON ALLOCATIONS	20
6.05	NONDISCRIMINATION REQUIREMENTS	20
6.06	COORDINATION WITH CAFETERIA PLAN	21
6.07	HEALTH CARE FLEXIBLE SPENDING ACCOUNT CLAIMS	21

	PAGE
6.08 COMPLIANCE WITH MANDATES	23
6.09 SPECIAL RULES FOR CLAIMS INCURRED DURING A GRACE PERIOD	23
6.10 ANNUAL STATEMENT OF BENEFITS	24
<u>ARTICLE VII HEALTH SAVINGS ACCOUNT</u>	24
7.01 ESTABLISHMENT OF THE ACCOUNT	24
7.02 DEFINITIONS	24
7.03 EMPLOYER CONTRIBUTIONS	25
7.04 FORFEITURES	25
7.05 LIMITATIONS ON ALLOCATIONS	25
7.06 COORDINATION WITH CAFETERIA PLAN	25
7.07 DISTRIBUTIONS	26
7.08 MID-YEAR ELECTIONS	26
<u>ARTICLE VIII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT</u>	26
8.01 ESTABLISHMENT OF PROGRAM	26
8.02 DEFINITIONS	26
8.03 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	28
8.04 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	28
8.05 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	28
8.06 ALLOWABLE DEPENDENT CARE FLEXIBLE SPENDING REIMBURSEMENT	28
8.07 ANNUAL STATEMENT OF BENEFITS	28
8.08 FORFEITURES	29
8.09 LIMITATION ON PAYMENTS	29
8.10 NONDISCRIMINATION REQUIREMENTS	29
8.11 COORDINATION WITH CAFETERIA PLAN	30
8.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS	30
8.13 SPECIAL RULES FOR CLAIMS INCURRED DURING A GRACE PERIOD	32
<u>ARTICLE IX BENEFITS AND RIGHTS</u>	33
9.01 CLAIM FOR BENEFITS	33
9.02 APPLICATION OF BENEFIT PLAN SURPLUS	34
9.03 SUBROGATION OF BENEFITS	35
<u>ARTICLE X ADMINISTRATION</u>	36
10.01 PLAN ADMINISTRATION	36
10.02 EXAMINATION OF RECORDS	37

	<u>PAGE</u>
10.03	PAYMENT OF EXPENSES 37
10.04	INSURANCE CONTROL CLAUSE 37
10.05	INDEMNIFICATION OF ADMINISTRATOR 37
<u>ARTICLE XI</u>	<u>AMENDMENT OR TERMINATION OF PLAN</u> 38
11.01	AMENDMENT 38
11.02	TERMINATION 38
<u>ARTICLE XII</u>	<u>PROTECTED HEALTH INFORMATION</u> 39
12.01	PERMITTED DISCLOSURE OF ENROLLMENT/DISENROLLMENT INFORMATION 39
12.02	PERMITTED USES AND DISCLOSURES OF SUMMARY HEALTH INFORMATION 39
12.03	PERMITTED AND REQUIRED USES AND DISCLOSURES OF PROTECTED INFORMATION FOR PLAN ADMINISTRATIVE PURPOSES 40
12.04	CONDITIONS OF DISCLOSURE FOR PLAN ADMINISTRATION PURPOSES 40
12.05	ADEQUATE SEPARATION BETWEEN PLAN AND THE EMPLOYER 42
12.06	CERTIFICATION OF THE EMPLOYER 42
<u>ARTICLE XIII</u>	<u>MISCELLANEOUS</u> 42
13.01	PLAN INTERPRETATION 42
13.02	GENDER AND NUMBER 42
13.03	WRITTEN DOCUMENT 43
13.04	EXCLUSIVE BENEFIT 43
13.05	PARTICIPANT'S RIGHTS 43
13.06	ACTION BY THE EMPLOYER 43
13.07	NO GUARANTEE OF TAX CONSEQUENCES 43
13.08	INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS 44
13.09	FUNDING 44
13.10	GOVERNING LAW 44
13.11	SEVERABILITY 44
13.12	CAPTIONS 44
13.13	CONTINUATION OF COVERAGE 45
13.14	FAMILY AND MEDICAL LEAVE ACT 45
13.15	OTHER LEAVES OF ABSENCES 45
13.16	UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT ACT 45
13.17	ELECTRONIC COMMUNICATIONS 45

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, 2011.

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; (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 of 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 (1) 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 8.02(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 be excluded, whether or not the child qualifies as the Employee's Dependent under Code Section 105(b).

- 1.07** **“Effective Date”** means January 1, 2011, the effective date for this amendment and restatement.
- 1.08** **“Election Period”** means the period immediately preceding the beginning of each Plan Year established by the Administrator (which shall be approximately 3 weeks in length). 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.
- 1.14 **“Grace Period”** means the period that begins immediately following the close of a Plan Year and ends on the fifteenth day of the third month after the end of the Plan Year.
- 1.15 **“Highly Compensated Employee”** means, for the purposes of determining discrimination, an Employee described in Code Section 414(q) and the Treasury regulations thereunder.
- 1.16 **“HIPAA”** means the Health Insurance Portability and Accountability Act of 1996, as amended.
- 1.17 **“Insurance Contract”** means any contract issued by an Insurer underwriting a Benefit.
- 1.18 **“Insurer”** means any insurance company that underwrites a Benefit under this Plan or, with respect to any self-funded benefits, the Employer.
- 1.19 **“Key Employee”** means an employee defined in Code Section 416(i)(1) and the Treasury regulations thereunder.
- 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.
- 1.24 **“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.
- 1.25 **“Plan”** means this instrument, including all amendments thereto.

- 1.26 **"Plan Year"** means the calendar year, January 1 – December 31. 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.
- 1.27 **"Premium Expenses" or "Premiums"** mean the Participant's cost for the self-funded or insured Benefits described in Section 4.01.
- 1.28 **"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.
- 1.29 **"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.
- 1.30 **"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.
- 1.31 **"Spouse"** means the legally married husband or wife of a Participant, unless legally separated by court decree.
- 1.32 **"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.

ARTICLE II

PARTICIPATION

2.01 ELIGIBILITY

Once an Employee has met the Plan's eligibility requirements and a Salary Reduction Agreement has been submitted to the Administrator, the Employee's coverage will commence according to Section 2.02. Eligible Employees may participate in the Plan for all benefits as of the first date of hire.

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 5.01.

2.02 EFFECTIVE DATE OF PARTICIPATION

Subject to special enrollment rights under the *Health Insurance Portability and Accountability Act* ("HIPAA") and the *Children's Health Insurance Program Reauthorization Act of 2009* ("CHIPRA"), 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 eligibility requirements specified in Section 2.01 and his elections under the Plan shall become effective as of the first payroll period following the Administrator's receipt of such election. 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 may 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. With the exception of elections to contribute to the Health Savings Account (see Article VII), 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 or the special enrollment rights of HIPAA or CHIPRA.

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 (1) retirement; (2) termination of employment subject to provisions of Section 2.06; (3) reduction in hours subject to Section 2.05; (4) death subject to Section 2.07; or (5) 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 11.02.

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

A Participant in the Health Savings Account who becomes ineligible to make Health Savings Account contributions under this Plan may prospectively revoke his Salary Reduction elections to the Health Savings Account.

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 to which the Premium Expense Reimbursement Account applies and as provided under Article IV of this Plan, 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 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, the Participant's participation shall cease, subject to the Participant's right to continue coverage pursuant to COBRA. Notwithstanding the foregoing, upon termination the Participant shall be entitled to a refund of Salary Reduction Contributions, if any, 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.
- (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.

2.07 DEATH

- (a) If a Participant dies, his participation in the Premium Expense Reimbursement Account for insured or self-insured benefits, 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 designated 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 in accordance with the trust and other documents controlling the Health Savings Account. 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.

With the exception of the Health Savings Account, any Salary Reduction Contributions made to Benefits under the Plan 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 such 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 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. 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 all 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.

ARTICLE IV

BENEFITS

4.01 BENEFIT OPTIONS

Participants are permitted to make elections among permitted taxable benefits and qualified benefits provided herein. Subject to the provisions in an applicable collective bargaining agreement, if any, and the eligibility requirements set forth in this Plan, a Participant may choose to apply a portion of his/her compensation toward one or more of the following Benefits provided in Sections 4.02, 4.03, 4.04, 4.05, 4.06, and 4.07.:

4.02 HEALTH CARE FLEXIBLE SPENDING ACCOUNT

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

4.03 HEALTH SAVINGS ACCOUNT

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

4.04 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

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

4.05 MEDICAL BENEFIT (PREMIUM EXPENSE REIMBURSEMENT ACCOUNT)

- (a) Each Eligible Employee/Participant may elect to be covered under a Medical Benefit for himself, his Spouse, and his other Dependents. The Employer may select a 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 (PREMIUM EXPENSE REIMBURSEMENT ACCOUNT)

- (a) Each Eligible Employee/Participant may elect to be covered by the Employer's Dental Benefit for himself, his Spouse, and his other Dependents. The Employer may select a 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

To the extent Eligible Employee or Participant does not elect to Salary Reduce contributions for a Benefit under the Plan, the Participant shall be deemed to have elected the Cash Benefit.

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. Participation in the Plan shall not be effective until the first payroll period following the Administrator's 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 Expense Reimbursement Account, the Health Care Flexible Spending Account and the Dependent Care Reimbursement Account.

Except to the extent that the special enrollment rights of HIPAA or CHIPRA apply and except for election to salary reduce to the HSA, 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, HIPAA, of CHIPRA or the rules governing elections into an HSA, where applicable.

- (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 and the rules governing his HSA, where applicable for his HSA. 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 not to participate in the Plan in the prior Plan Year) shall be given the opportunity to make any election for different 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:

- (a) A Participant or Eligible Employee who failed to initially elect to participate in Plan Benefits may not elect any Benefits under the Plan (with the exception of the HSA for which the HSA rules apply) during any subsequent Plan Year unless he qualifies for special enrollment rights under HIPAA or CHIPRA during the subsequent Plan Year and election rights pursuant to the HSA;
- (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 or certain of its Benefits for the next Plan Year;
- (c) Subject to special enrollment rights of HIPAA and CHIPRA, 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

With the exception of Salary Reduction elections made into a Health Savings Account, which can be made monthly and without a qualifying event, any Participant (or Eligible Employee) 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 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

With the exception of Salary Reduction elections made into a Health Savings Account, which can be made monthly and without a qualifying event, elections made under the Plan (or deemed to be made) shall be irrevocable during the Plan Year for which they are made, except when the Participant has a change in status or experiences an event qualifying him for special enrollment rights under HIPAA, or experiences an event qualifying him for special enrollment rights under CHIPRA. Specifically, 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 pursuant to special enrollment rights under CHIPRA, 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.

- (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.

6.03 FORFEITURES

The amount in the Health Care Flexible Spending Fund as of the end of any Grace Period and after the processing of all claims for such Plan Year and Grace Period pursuant to Section 6.07 hereof) shall be forfeited and retained by Employer or used by the Employer to defray expenses for administering the Plan or used to reduce salary reduction contributions by allocating among Participants on a reasonable and uniform basis in accordance with rules and regulations set forth by the IRS or Department of the Treasury. In such event, the Participant shall have no further claim to such amount for any reason unless otherwise allowed by law subject to Section 9.02.

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 \$100 minimum amount. Notwithstanding anything to the contrary herein, for Plan Years starting after December 31, 2012, the maximum annual Benefit amount under this Benefit shall not exceed two thousand, five hundred dollars (\$2,500).

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 Flexible Spending Account 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 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.
- (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 Flexible Spending Account 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.

- (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 fifteen days immediately following the end of the Grace Period, those Medical Expense claims shall not be considered for reimbursement by the Administrator.
- (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 Flexible Spending Account, 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.

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.
- (c) Claims for reimbursement of Medical Care Expenses incurred during a Grace Period must be submitted no later than fifteen days 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.

6.10 STATEMENT OF BENEFITS

The Employer shall furnish a statement of benefits to each Participant on a regular basis as defined by the Administrator or applicable law

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 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.
- (e) If debit cards are used to reimburse Medical Care Expenses under this Plan, the rules set forth in the Proposed Treasury Regulations 1.125-6 and applicable guidance shall be followed.

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 Employee 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 solely 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 covered by a health plan (including insurance or health care flexible spending account) other than a High Deductible Health Plan as defined in Code Section 223, he shall be ineligible to make contributions to the Health Savings Account.

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.

7.08 MID-YEAR ELECTIONS.

A Participant in the Health Savings Account may prospectively change his Salary Reduction contribution elections to the Health Savings Account on a monthly basis, effective before salary becomes currently available. Further, a Participant who becomes ineligible to make Health Savings Account contributions may prospectively revoke his Salary Reduction election for Health Savings Account contributions.

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 is 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.

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 retained by Employer or used by the Employer to defray expenses for administering the Plan or used to reduce salary reduction contributions by allocating among Participants on a reasonable and uniform basis in accordance with rules and regulations set forth by the IRS or Department of the Treasury. 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 a minimum of \$100 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 or she is incapacitated, or
 - (B) he or she 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 fifteen days immediately following the end of the Grace Period, 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.

- (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 8.12 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 fifteen days 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.

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.

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.

- (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; and
 - (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.
- (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 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 Participant'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 benefits under the Plan are secondary to any coverage under no-fault or similar insurance where allowed by law.
- (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. The Administration of the Employer may amend any or all the provisions of the Plan without further authority from the Board of Education where such amendment is performed to comply with applicable law.

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 Flexible Spending Account, 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 unless otherwise provided herein.

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

Except for contributions to the HSA, and 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. Contributions to the HSA shall be made in accordance with the HSA governing documents and applicable law.

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; or
- (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;

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 in accordance with Board Policy and as otherwise required by law.

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, 2011.

IN WITNESS WHEREOF, the Employer has caused this instrument to be executed by its authorized representative on _____ 2010.

EMPLOYER:

**COMMUNITY CONSOLIDATED SCHOOL
DISTRICT #64**

By: _____

Title: _____

189402_2.DOC

TO: Board of Education

FROM: Diane Betts, Assistant Superintendent for Student Learning



RE: Summer Interim Session 2010

DATE: October 25, 2010

RELATION OF REPORT TO:

State/Federal Mandates: None

Board Goal: None

Board Policy: 6:180 Extended Instructional Programs

Board Procedures: 6:180-R3

Budget Implications: Goal of Program is to be Self-Sustaining

OVERVIEW

The following report contains information regarding the 2010 summer school program.

The report consists of two sections:

- A review of the 2010 Worlds of Wonder Summer Interim Session
- Financial analysis of the 2010 Worlds of Wonder Summer Interim Session

PART 1: WORLDS OF WONDER SUMMER PROGRAM

The 2010 Worlds of Wonder Summer Program ran for six weeks with two fourteen day sessions offered. The program was housed at two sites: Franklin for students completing K-3rd grades and Emerson for students completing 4th-7th grades.

A. Enrollment

The total number of students attending the 2010 summer interim session was down 35 students from our all time high of 853 students in 2009. The number of classes that students registered for also showed a decrease. As in past years, we continue to enroll more students in the first three-week program vs. the second three-week program.

<u>Total Students</u>	
2010	818
2009	853
2008	819
2007	756
2006	775
2005	829
2004	778
2003	832
2002	778

Total Class Registration

	Session 1	Session 2	
8:30 or 8:40	543	358	
10:05 or 10:15	<u>543</u>	<u>373</u>	
	1,086 +	731	= 1,817

Total District 64 Class Registrations = 1,817 (2009 = 1,881) (2008=1,781)

Total Class Registrations for Franklin = 971	(2009=986)	(2008=848)
Total Class Registrations for Emerson = 846	(2009=895)	(2008=933)

B. Course Offerings

The Worlds of Wonder program continues to provide a variety of course offerings including remedial as well as enrichment courses. Nineteen percent (19%) of Emerson's and fourteen percent (14%) of Franklin's enrollments for summer school were in remedial classes. Enrollment in remedial classes decreased at Franklin over the previous two years while Emerson showed an increase over the last two years. Only a few students took both language arts and math remedial classes; most took an enrichment class to balance activities with the remedial class. Enrollment remained relatively stable in enrichment classes with these types of classes continuing to be the biggest draw of our summer school program. Registrations decreased in computer classes and although band/orchestra classes were only offered in Session 1, enrollment numbers remained about the same as last year.

Basic Skills Enrollment

Session 1A	1B	Session 2A	2B	Total	
67	85	68	85	305	(16.8%)

2010: 14.2% of total Franklin enrollments; Average class size = 8.4 students

2010: 19.1% of total Emerson enrollments; Average class size = 12 students

2009: 21.8% of total Franklin enrollments; Average class size = 8.3 students

2009: 11.6% of total Emerson enrollments; Average class size = 10.4 students

2008: 20% of total Franklin enrollments; Average class size = 8.5 students

2008: 13.9% of total Emerson enrollments; Average class size = 13 students

Enrichment Classes

Session 1A	1B	Session 2A	2B	Total	
339	390	252	260	1,241	(68.3%)

Average class size = 11.6 students

2009: 67.5% of total enrollments; Average class size = 12 students

2008: 64.3% of total enrollments; Average class size = 11.3 students

Computer Classes

Session 1A	1B	Session 2A	2B	Total	
69	36	38	28	171	(9.4%)

Average class size = 11.4 students

2009: 10.3% of total enrollment; Average class size = 12.9 students

2008: 12.4% of total enrollment; Average class size = 12.2 students

Band and Orchestra

Session 1A	1B	Session 2A	2B	Total	
68	32	0	0	100	(5.5%)
					(11.8% of Emerson's Enrollment)

Average class size = 16.7 students

2009 = 5.3% of total enrollments; Average class size = 12.5 students

2008 = 6.5% of total enrollments; Average class size = 14.5 students

C. Program Evaluation

Information gained from parent, student and staff evaluations continues to indicate a high level of satisfaction with the summer school program. In the spirit of continuous improvement, we will use specific input from these evaluations to make necessary changes for the upcoming summer.

PART 2: FINANCIAL ANALYSIS

COMPARISONS						
	2005	2006	2007	2008	2009	2010
Enrollment	829	775	756	819	853	818
Registrations	1,706	1,627	1,636	1,781	1,881	1,817
Number of Teachers	41.25	41.75	39.50	41.25	43.25	42
Number of Assistants	13.50	11	11.25	11.75	15.25	15
Revenue	\$164,092	\$157,920	\$179,320	\$194,461	\$193,823	\$198,131
Expenses	\$164,511	\$163,025	\$171,586	\$180,719	\$184,648	\$195,029

Based on a review of the Budget to Actual Comparisons, the 2010 Worlds of Wonder Summer Interim Session exceeded its intended goal of being financially self-sustaining by about 3%. Revenues collected totaled \$198,131; expenses totaled \$195,029 resulting in a **positive balance of \$3,102**. A copy of the Budget to Actual Comparisons for Summer 2010 and comparative revenue/expense data for the previous year's program is attached as Attachment A.

An analysis of detailed revenue line items compared to expenses indicates the decrease in refund and supplies expenditures contribute to this positive variance.

NEXT STEPS


Now that we have completed an analysis of the 2010 summer school program, we will utilize the enrollment and financial statistics, evaluations from teachers and parents, and anecdotal observations gained from administration to further improve future summer school programs and plan for the 2011 summer program. Recommendations for the 2011 Worlds of Wonder program will be presented and approved at the December 13th Board of Education meeting. Following Board approval, we will finalize plans for the 2011 Worlds of Wonder program, recommend the hiring of principals and develop the summer school brochure.

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

DB:km

DATE: October 25, 2010

TO: District 64 Board of Education
Dr. Phillip Bender

FROM: Diane Betts, Assistant Superintendent for Student Learning 

RE: March 2010 ISAT (Illinois Standards Achievement Test) Report
and 2010 State Report Cards

RELATION OF REPORT TO:

State/Federal Mandates: NCLB

Board Goal: Assessment

Board Policy: 6:340

Board Procedure: 6:340-R3

Budget Implications: None

OVERVIEW

This report will provide information on student performance on the 2010 ISAT administered to third-eighth grade students in March 2010. Information contained in the each school's and the District's State Report Cards regarding Adequate Yearly Progress (AYP) will also be discussed.

This ISAT report includes the following information:

- I. ISAT and AYP Background Information.
- II. 2010 District 64 ISAT and AYP Results.
 - A. Comparison data between 2010 District 64 and state results. (Attachment 1)
 - B. District 64 Longitudinal ISAT data from 2006 to 2010 for Math, Reading, Science and Writing. (Attachment 2)
 - C. Grade Level Longitudinal data from 2006 to 2010 by subject. (Attachment 3)
 - D. Class of 2010 Cohort Group Comparison. (Attachment 4)
 - E. Adequate Yearly Progress and District Report Card. (Attachment 5)
- III. Instructional Opportunities.

I. 2010 ISAT AND AYP BACKGROUND

This was the fifth year that the Illinois State Board of Education (ISBE) administered the current ISAT assessment. The following chart shows the areas where students were tested.

2010 ISAT Grade and Subjects Tested				
	Reading	Math	Science	Writing
Grade 3	*	*		*
Grade 4	*	*	*	
Grade 5	*	*		*
Grade 6	*	*		*
Grade 7	*	*	*	
Grade 8	*	*		*
* Indicates that students are tested				

ISAT Scores and Performance Levels

A numerical score (scale score) is derived for each student's performance on the various subject tests (reading, math, science, writing). Based on expected grade level performance, scores are divided into four performance levels:

Exceeds Standards: Student work demonstrates advanced knowledge and skills in the subject. Students creatively apply knowledge and skills to solve problems and evaluate the results.

Meets Standards: Student work demonstrates proficient knowledge and skills in the subject. Students effectively apply knowledge and skills to solve problems.

Below Standards: Student work demonstrates basic knowledge and skills in the subject. However, because of gaps in learning, students apply knowledge and skills in limited ways.

Academic Warning: Student work demonstrates limited knowledge and skills in the subject. Because of major gaps in learning, students apply knowledge and skills ineffectively.

ISBE provides scoring information at the district, school and individual student levels. A report entitled *Individual Student Report* is sent home each fall to parents and provides individual student results in the form of scale scores, a corresponding performance level and national percentile ranks for the reading, math and science tests.

NCLB and AYP

In addition to providing information on individual student achievement, ISAT scores are used as the sole indicator to comply with the federal No Child Left Behind Act of 2001 that requires all students in third – eighth grades be tested annually in reading and math. The purpose behind this federal act is to ensure that the achievement of all students is being measured and that over time, the number of students who meet established standards increases so that **by the year 2014, 100% of students in every school would meet or exceed their state's learning standards.**

Schools are expected to make adequate yearly progress (AYP) toward the goal of 100% proficiency. Each state developed a timeline that specified the annual academic performance target that a school must make to be considered on track for

100% proficiency by 2014. Illinois developed a timeline that increases the percentage of students required to meet or exceed standards by 7.5% per year.

In addition to looking at student performance as one total aggregated group, NCLB also requires schools to disaggregate students into subgroups and determine the performance level of each subgroup. According to federal and state guidelines, a school must have **45 students in a subgroup to require reporting** of the performance for that subgroup. Therefore, each subgroup at each school is only measured for AYP achievement if they contain 45 students. Examples of subgroups include Economically Disadvantaged students, Limited English Proficient students, Students with Disabilities (IEPs), Hispanic, etc. Typically, the only subgroup that District 64 schools will qualify as having is a subgroup of *Students with Disabilities*.

Both individual schools and the district as a whole must demonstrate AYP. Three conditions are required for making AYP in a given year:

1. Academic Performance

The Illinois State Board Education (ISBE) uses ISAT Reading and Math scores as the sole academic performance indicator to determine if schools and districts are making adequate yearly progress (AYP). The ISBE does not use the results from Science or Writing to determine AYP. The combined percentage of students scoring at the "meets or exceeds" level is calculated and used to determine AYP.

This past year the ISBE set the goal that **77.5% of all students must score in the combined "meets or exceeds" category on both the Math and Reading ISAT to achieve AYP.**

Each subgroup must also have 77.5% or greater of the students in that subgroup score in the "meets or exceeds" level to meet AYP.

A Safe Harbor provision is allowed if subgroups do not meet the targeted level of performance. A 95% confidence interval can be applied based on that subgroup's results from previous years. If a school or district fails to make AYP solely because the Students with Disabilities (IEP) subgroup does not make the targeted percent of students meeting or exceeding standards, the state does provide a flexibility provision.

- In previous years, an additional 14 percentage points could be added to the school or district's IEP subgroup score.
- For the 2010 ISAT, a school or district's subgroup had to reduce the percent of students not meeting standards by 10% from the previous year in order to meet Safe Harbor provisions.

2. Student Participation in Testing

At least 95% of all students in every group must be tested in reading and mathematics to achieve AYP. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Schools that do not meet the 95% participation rate will not make AYP.

The Illinois State Board of Education (ISBE) only includes students for adequate yearly progress (AYP) who were enrolled in school on or before May 1 of the prior year. District 64 results provided in this report include the results of **all** students who took the ISAT.

3. Attendance

A minimum target for annual student attendance must be met. This past year, each school had to demonstrate that they had an attendance rate of 91% to qualify for AYP.

Schools are required to annually report achievement results and AYP status to parents and the community through a *State Report Card* that is developed for each school and the district each fall. In addition to data on student performance, this report also provides demographic and financial data.

II. DISTRICT 64 ISAT 2010 RESULTS

A. District vs. State Averages

Students in District 64 continue to perform well on the ISAT. This year, as in previous years, **a very high percentage of our students continue to meet or exceed the Illinois State Standards**. Attachment 1 shows our 2010 performance in reading, math, writing and science in comparison to the State average. As would be expected, our students exceed state averages in every subject at every grade level.

B. Combined District ISAT Scores

Attachment 2 shows our combined grade level District ISAT performance over time. Scores have remained stable in math and science, have improved slightly in reading and have been more variable over time in writing.

Combined grade level results for 2010 reveal the following:

- In the area of mathematics, 94.7% of students at all grade levels (3rd-8th) scored in the "meets or exceeds" category in 2010.
- In the area of reading, 92.8% of students at all grade levels (3rd-8th) scored in the "meets or exceeds" category in 2010.
- In the area of science, 93.6% of fourth and seventh graders scored in the "meets or exceeds" category in 2010.
- In the area of writing, 82.5% third, fifth, sixth and eighth graders scored in the "meets or exceeds" category in 2010, up from 78.5% last year.

C. ISAT Scores by Grade Level

One positive trend we see when we examine ISAT results over time by grade level, is at most grade levels an **increase in the percentage of students who score at the "exceeds" level** in reading and in math. Attachment 3 shows current District 64 2010 ISAT results for each grade level along with the results from the past five years. We believe that it is beneficial to examine grade level results over time to look for trends in student performance. We believe that this upward trend in "exceeds" scores in reading and math might be attributed to the District's emphasis on examining and using test data to plan more differentiated instruction and to be more aware of what level of performance is needed to score in the "exceeds" range.

D. Class of 2010 Cohort Data

When examining the data for the class of 2010 (Attachment 4), we see that these students continued to perform well in math. The percent of students who scored in the "exceeds" category increased from 24.0 % as fifth graders to 52.4% as eighth graders. In reading, the percent of students who scored in the "meets or exceeds" category increased from 86% as fifth graders to 95% as eighth graders. The percent of students who scored in the "exceeds" category decreased from 41% as fifth graders to 17.5% as eighth graders. This upward trend in "exceeds" scores in math and downward trend in "exceeds" scores in reading is also mirrored in state cohort data.

E. 2010 AYP Results

As previously stated, 77.5% of all students must score in the combined "meets or exceeds" category on *both* the Math and Reading ISAT to achieve AYP. In addition, each subgroup must also have 77.5% or greater of the students in that subgroup score in the "meets or exceeds" level to meet AYP.

While our overall District results were very strong in both math and reading, our District did not make AYP based on the Students with Disabilities (IEP) subgroup scores in math. In order to qualify for the new Safe Harbor provision, our IEP subgroup needed to decrease the percentage of students not meeting standards by 10% from the previous year.

- In 2009, 71.9 % of our IEP students met standards in math (enough to meet the 70% 2009 AYP benchmark), while 28.1% did not meet standards.
- In 2010, we needed to have 2.8% less IEP students not meet standards or 74.7% of our IEP students meet standards to qualify for Safe Harbor.
(28.1% – 2.8% = 25.3% not meet / 74.7% meet)

While we actually improved the percentage of all District 64 IEP students meeting standards in 2010 (72.1%), we fell slightly short of the Safe Harbor target and therefore did not meet AYP as a District. A copy of the District's AYP report for 2010 is included as Attachment 5.

The new Safe Harbor rules as well as the increased percentage threshold of 77.5% can make it difficult for this particular subgroup, who we know have learning difficulties, to meet the demands of AYP. We predict that increasing numbers of districts, many of them in our commonly used comparison group, did not make AYP this year for similar reasons.

At the school level, all but one of our schools made AYP. In the four schools that reported an IEP subgroup of 45 or more students, three out of the four schools met AYP through the Safe Harbor provision because they were able to meet the increased demands for this subgroup population. Franklin School did not officially meet the requirements for AYP. However, it is important to note that the number of students reported in Franklin's IEP subgroup was inaccurately transferred into the state data system. If the correct number of students had been reported, Franklin would not have had an IEP subgroup and consequently would have made AYP. We are making adjustments to our record keeping procedures to ensure accuracy in future years.

III. INSTRUCTIONAL OPPORTUNITIES

The District continues to analyze ISAT results for insights into instructional improvement at the systems (curricular) level, building level, group level and individual level. Results are shared with administrators, QIT (Quality Improvement Teams), staff members and individual grade levels at buildings to carefully examine these results, look for patterns and trends, and plan improvement strategies. ISAT data is also examined as part of our RtI initiative during grade level problem solving meetings. We use ISAT results for our District to improve instruction and ultimately student learning. Our goal is to assist principals and teachers to use the ISAT data as they plan instruction. Specific steps to accomplish this goal continue to include:

- Work with principals, core curriculum specialists, and teachers to interpret and analyze ISAT data. This is accomplished by examining district, school and individual student data in each area tested.
- Results for student performance in sub-categories within each curricular area are also examined for insights into particular areas of curricular strengths or weaknesses.
- Share ISAT results with schools and QIT's and examine differences in school results to determine instructional ideas that can be shared with other schools to help with continuous improvement efforts.
- Principals and teachers examine student results for those students who score at the "warning" or "below" level in any academic area and also examine those students whose MAP scores predict they will not meet standards on the ISAT in reading and/or math. Academic support is provided to these students as needed.
- Work with teachers using the INFORM data management system to examine ISAT data along with MAP and other assessments to look for correlations between the various sources of assessment data.

CELEBRATIONS AND CONCLUSIONS

Our students continue to perform well on the ISAT in the areas of math, reading, writing and science. Longitudinal data shows that in the five years that the current ISAT test has been given, we have seen improvement in math and reading scores, particularly in the number of students scoring in the "exceeds" level.

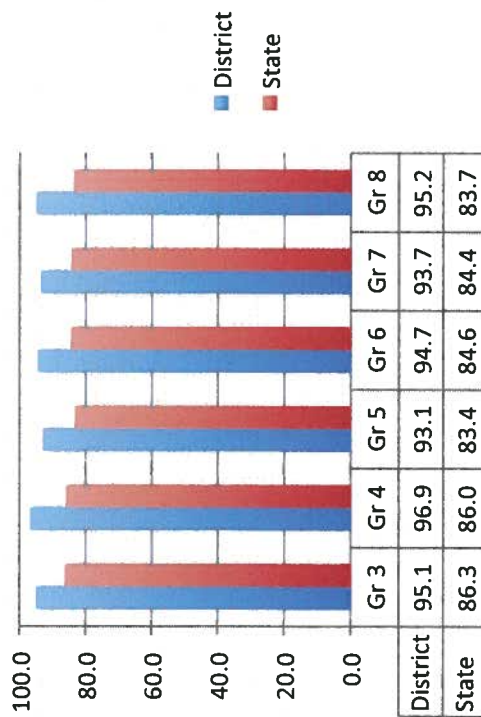
We predict that our total student body at each school and in the District as a whole should continue to perform at the percentage levels needed to make AYP (85% "meets or exceeds" standards next year). IEP subgroups may continue to have difficulty reaching this increased target or the new requirements for growth in the Safe Harbor provision.

Administration and curriculum specialists will continue to work with curriculum committees and the teaching staff at the buildings to use ISAT as one piece of data regarding student learning. Information from this test as well as other assessments will be used in making instructional decisions for individuals and groups of students and making curricular decisions for schools and the District as a whole.

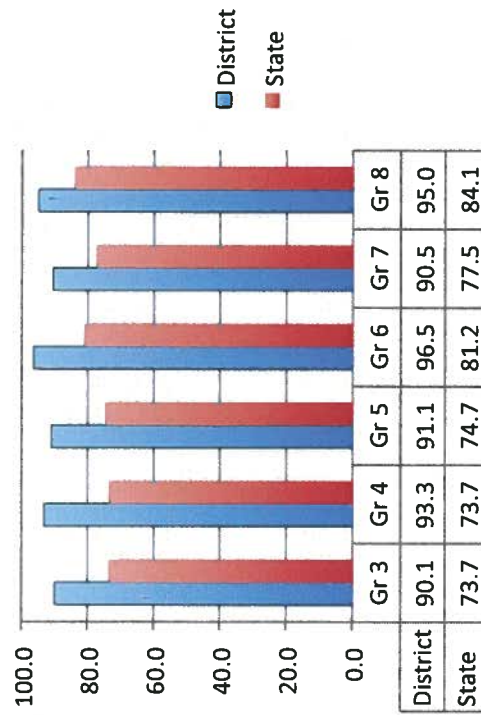
Questions concerning this report may be addressed to Diane Betts, Assistant Superintendent for Student Learning.

DB:km

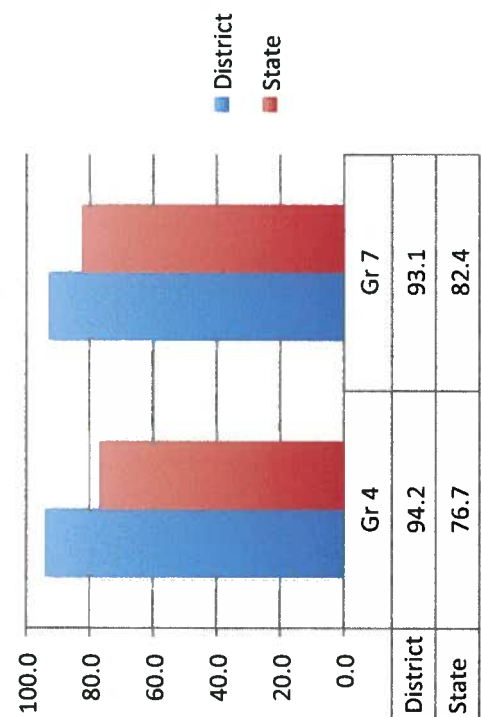
2010 ISAT Math Meets or Exceeds



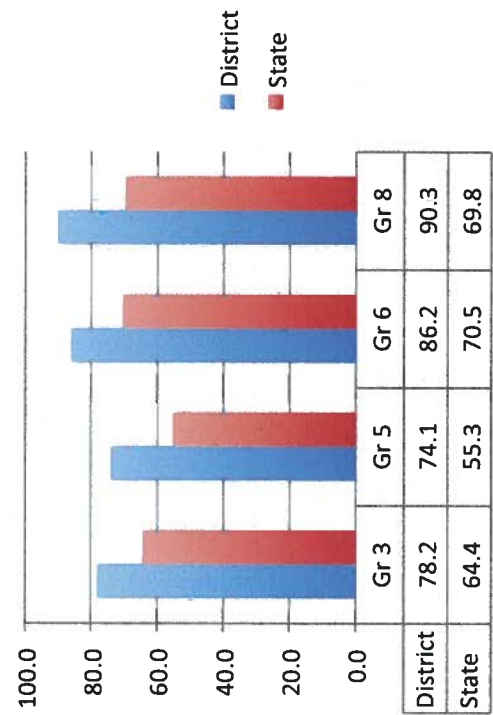
2010 ISAT Reading Meets or Exceeds

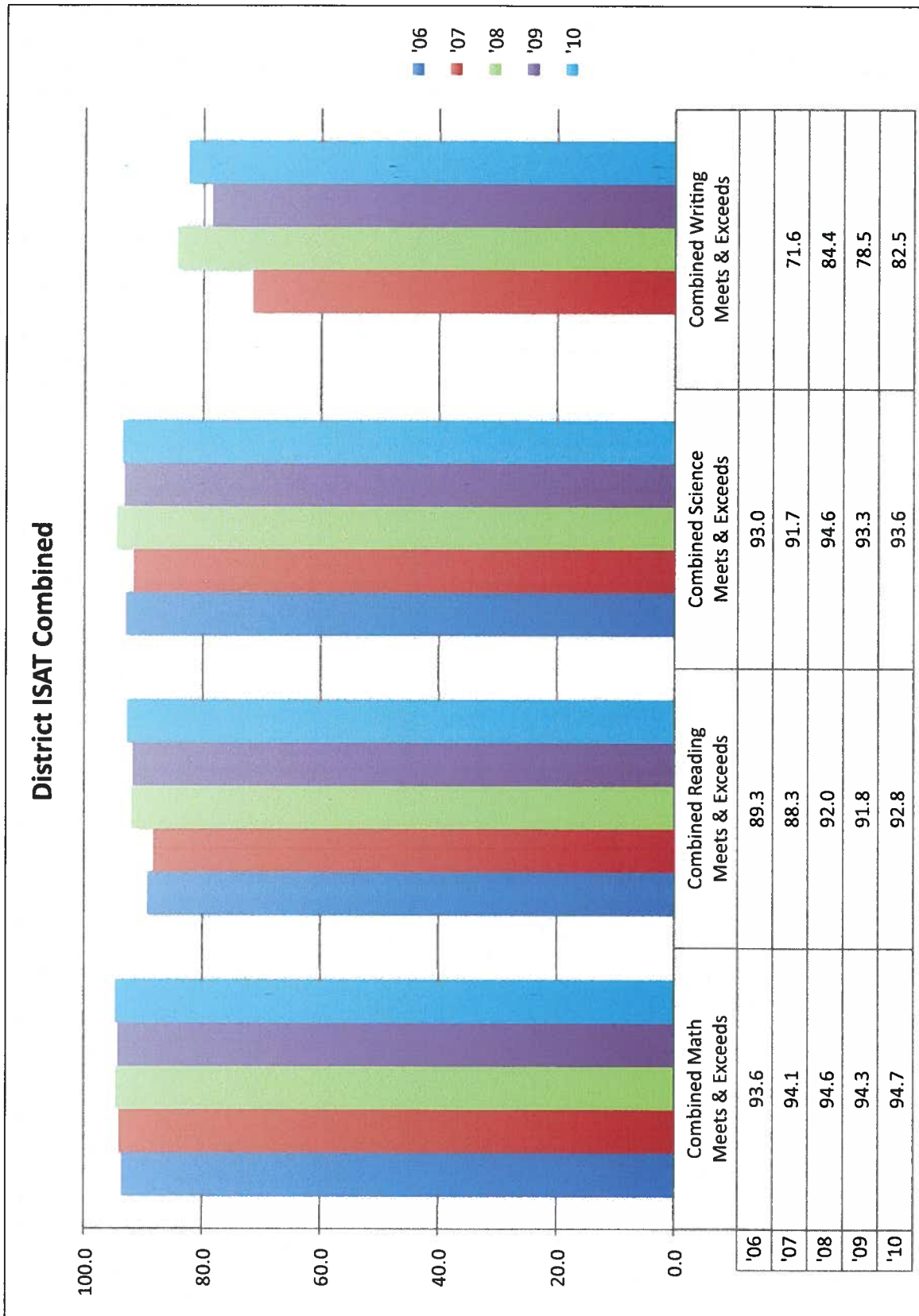


2010 ISAT Science Meets or Exceeds

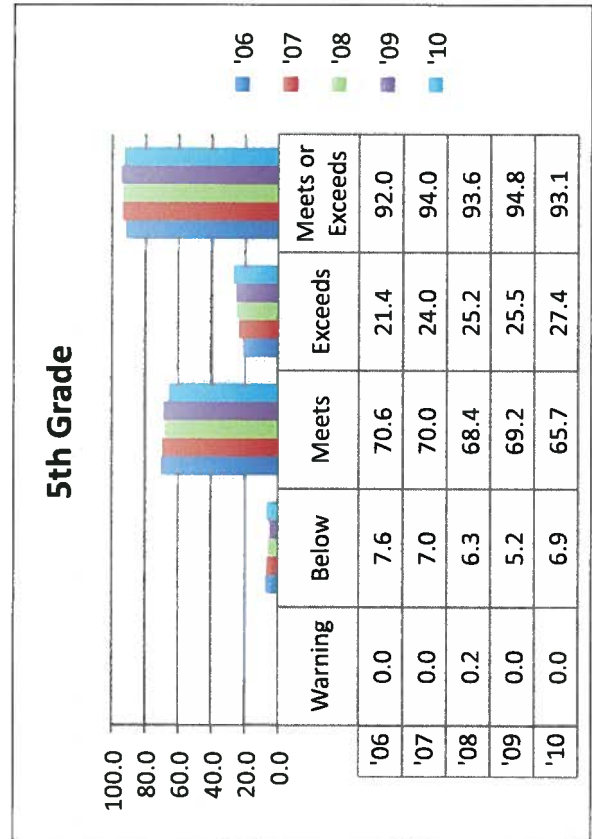
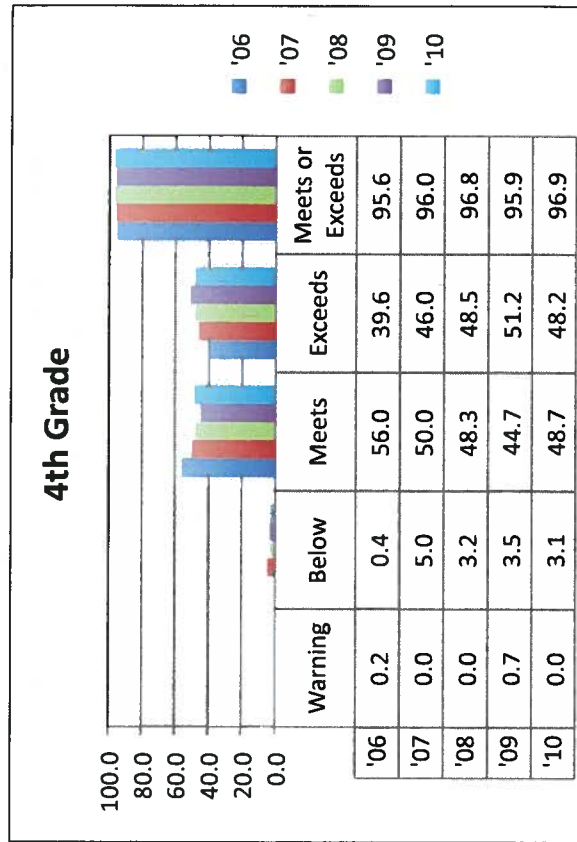
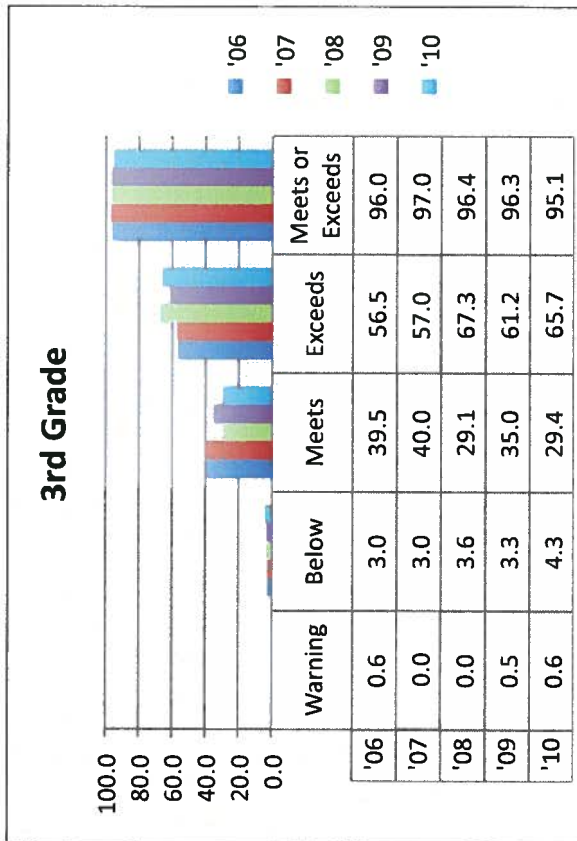


2010 ISAT Writing Meets or Exceeds

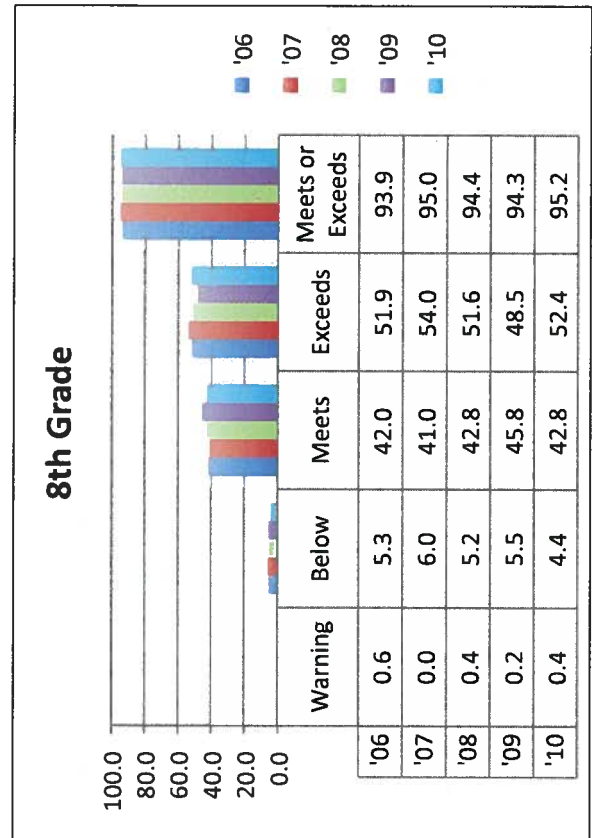
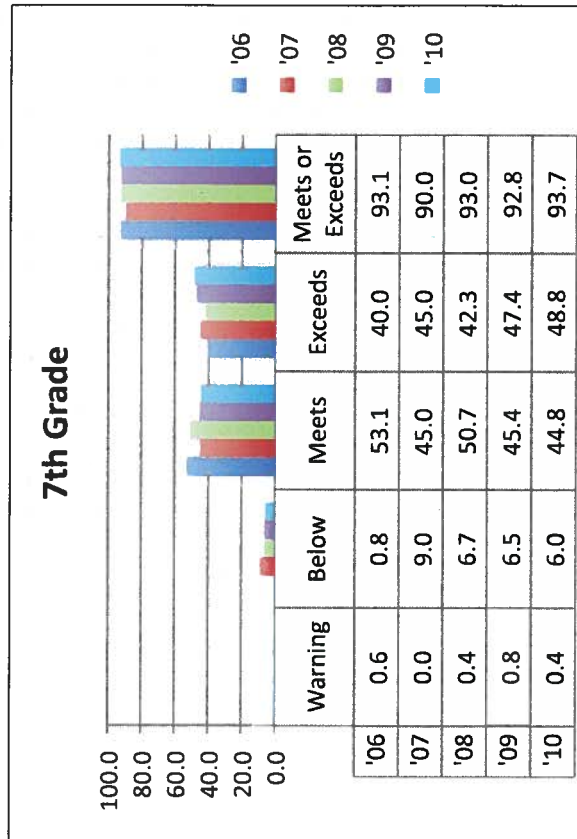
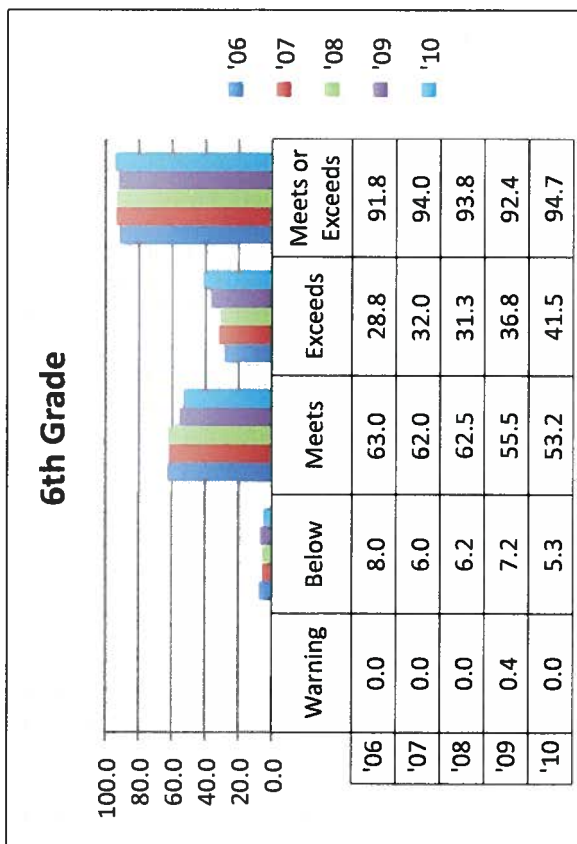




3rd – 5th Grade Math

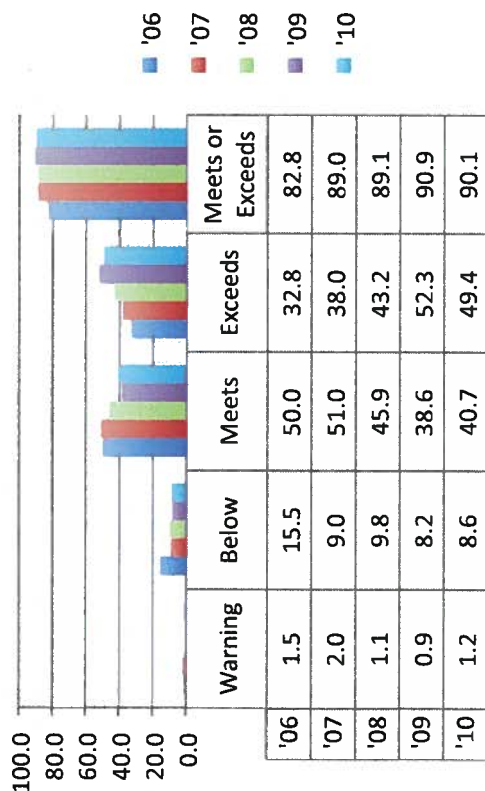


6th – 8th Grade Math

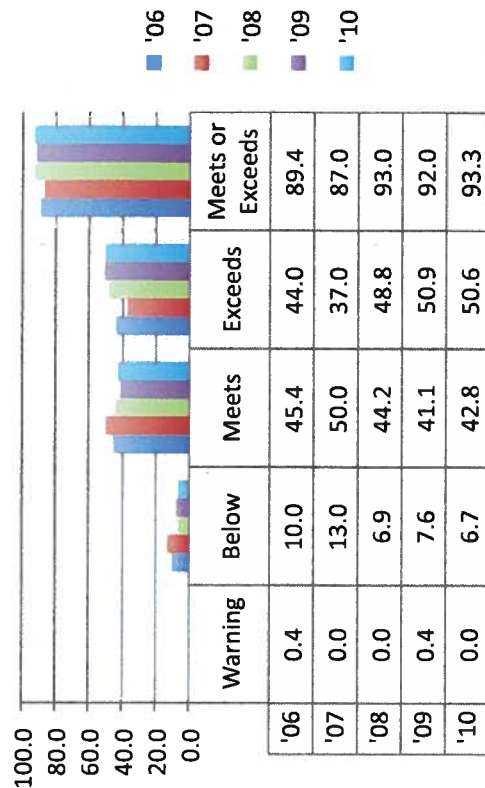


3rd – 5th Grade ISAT Reading

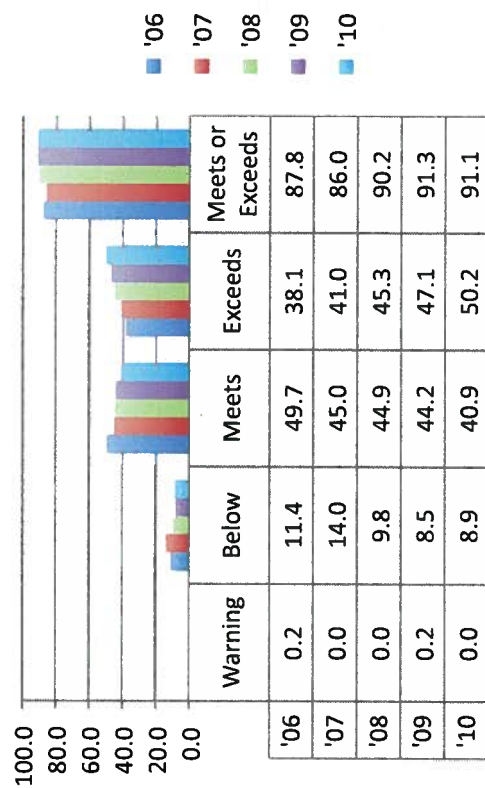
3rd Grade



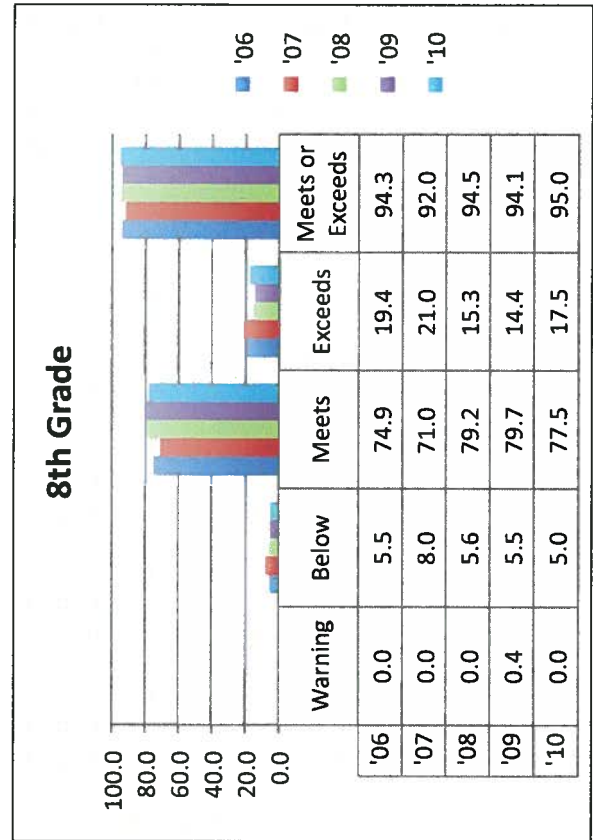
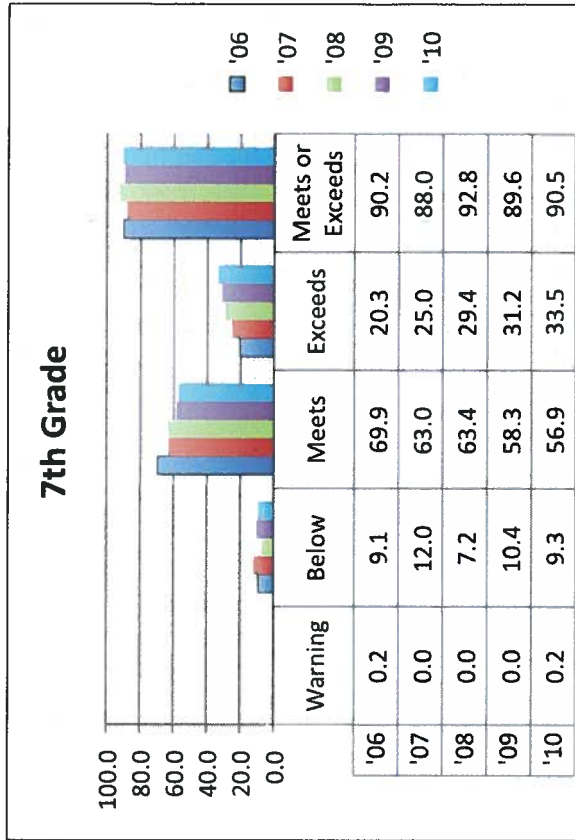
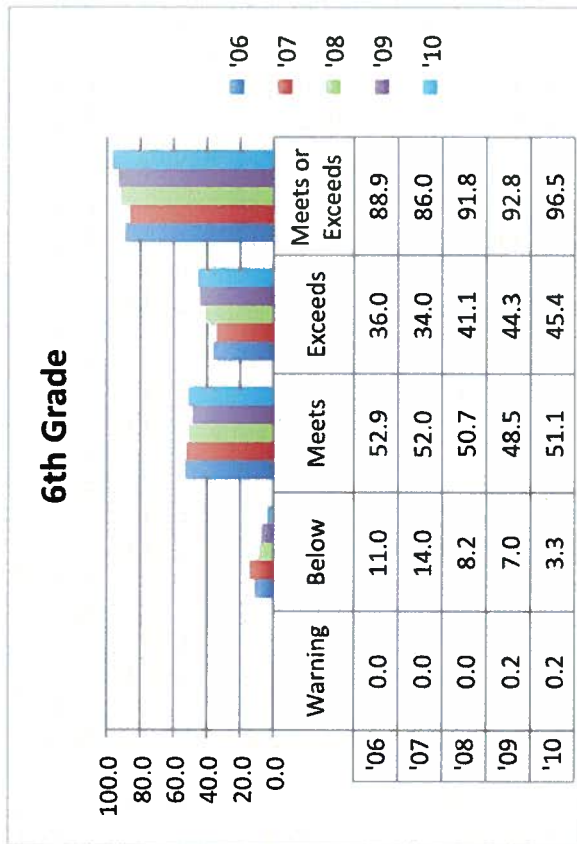
4th Grade



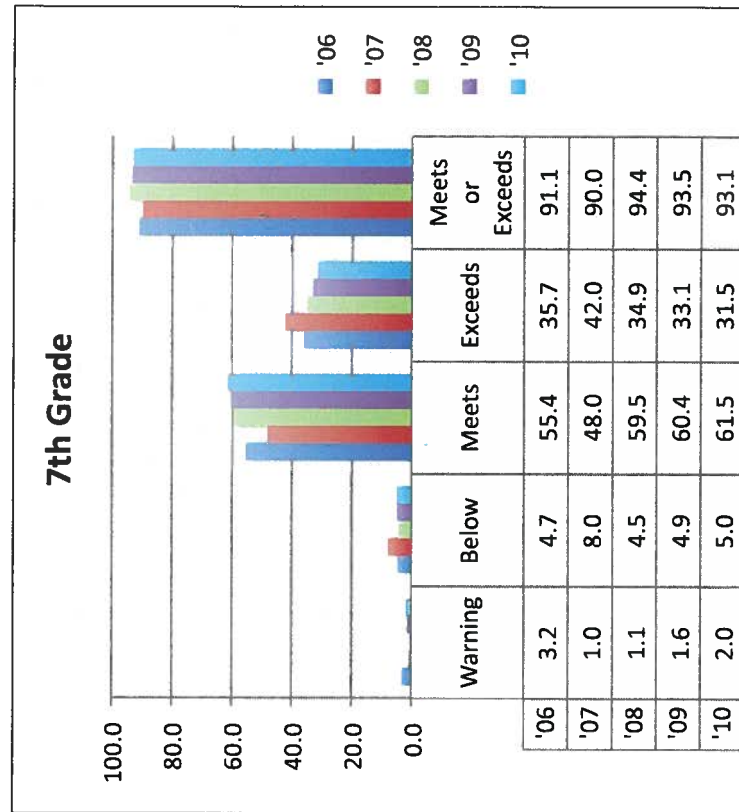
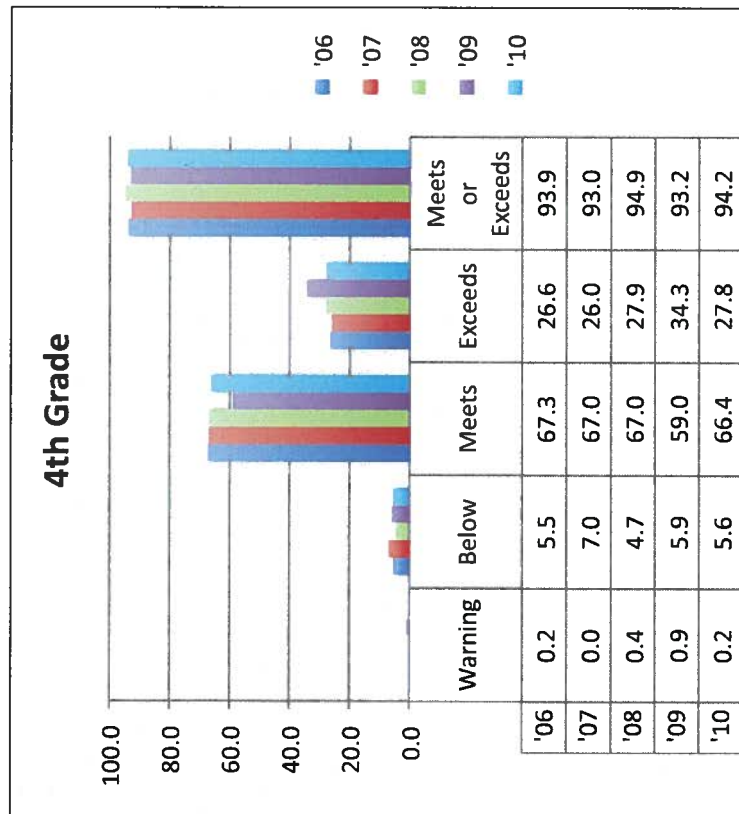
5th Grade



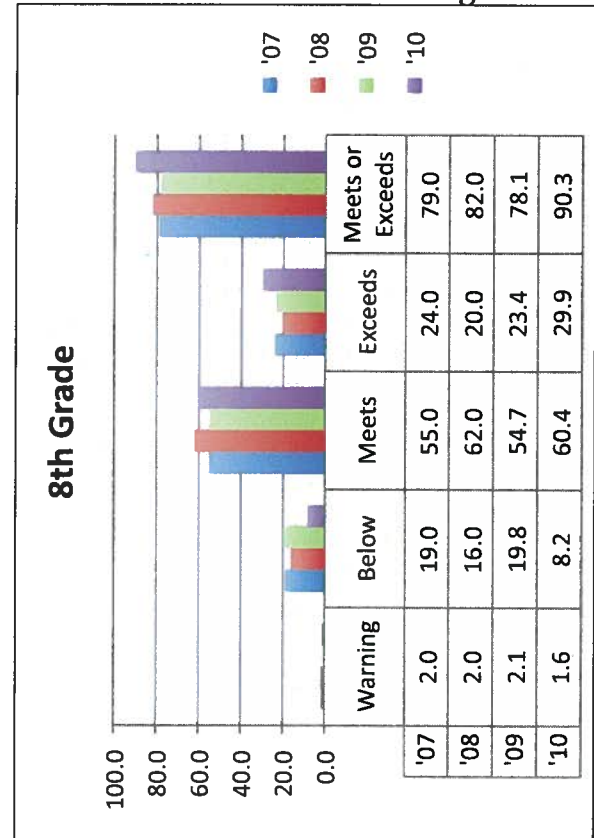
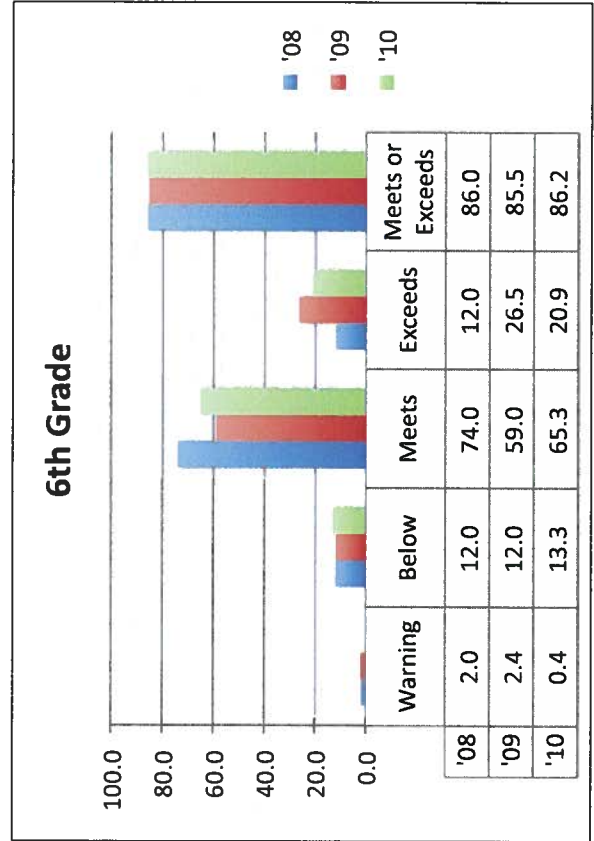
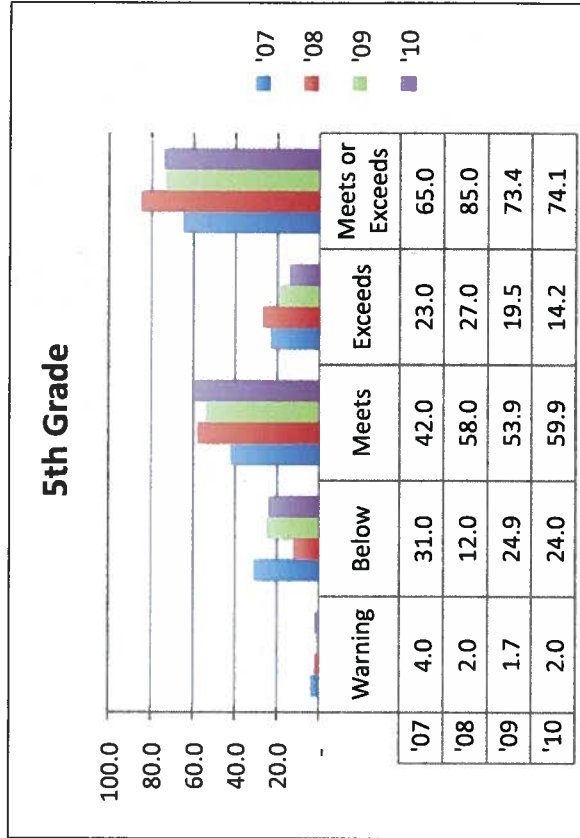
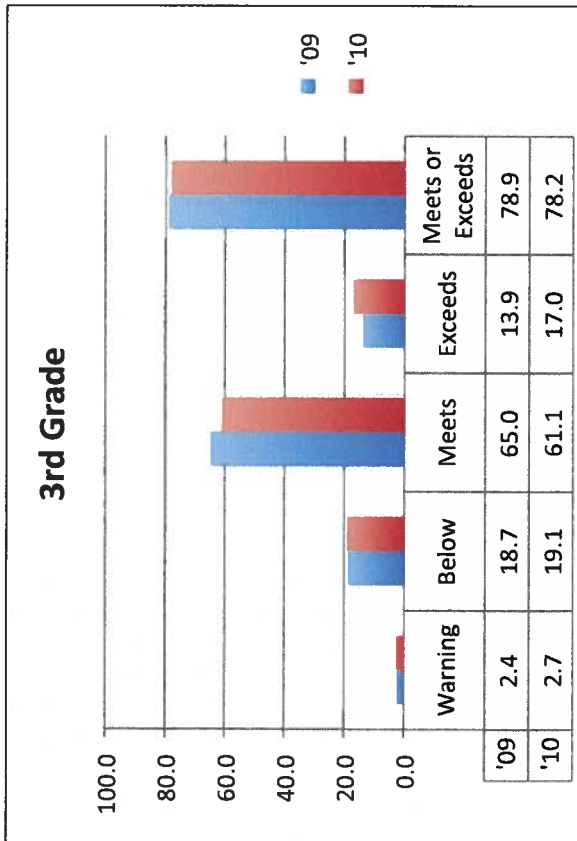
6th-8th Grade Reading



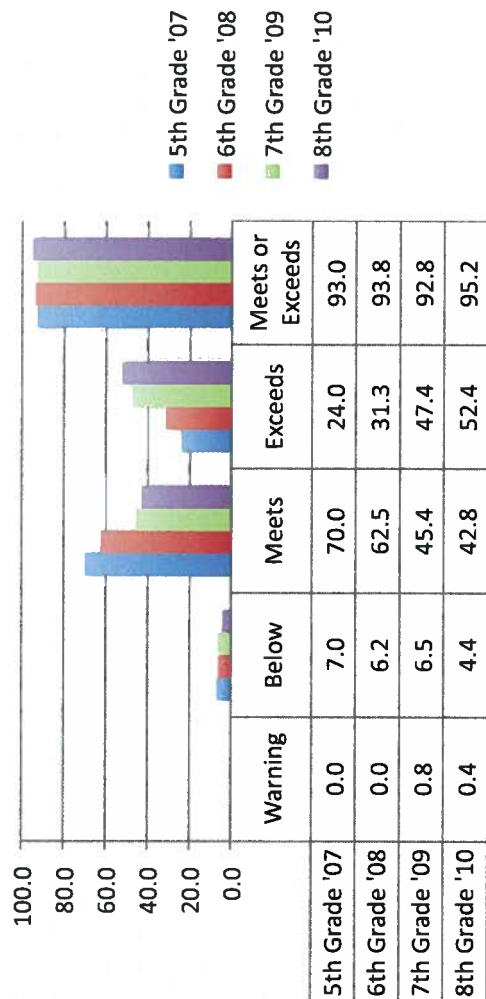
4th and 7th Grade Science



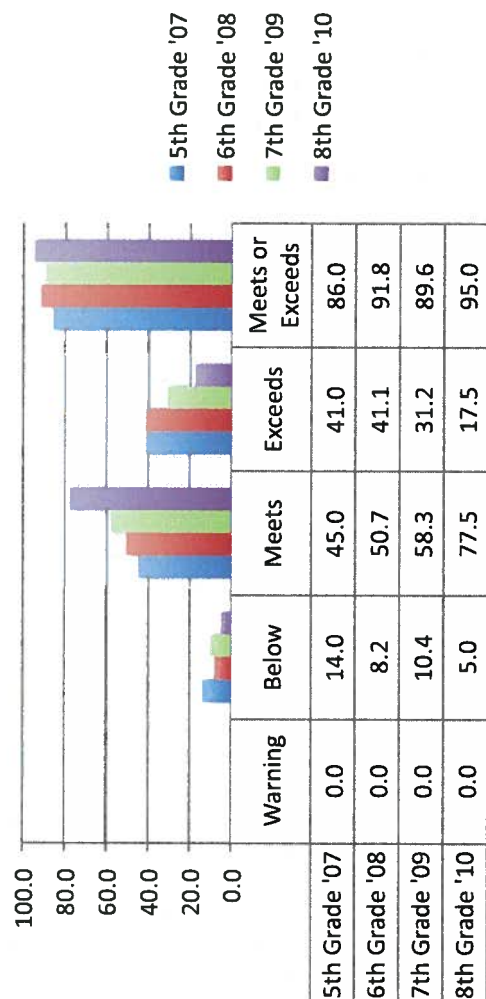
3rd – 8th Grade Writing



Class of 2010 Cohort Group ISAT Math



Class of 2010 Cohort Group ISAT Reading



2010 ADEQUATE YEARLY PROGRESS (AYP) INFORMATION

Is this district making Adequate Yearly Progress (AYP)?	No
Is this district making AYP in Reading?	Yes
Is this district making AYP in Mathematics?	No

Has this district been identified for District Improvement according to the AYP specifications of the federal No Child Left Behind Act?	No
2010-11 Federal Improvement Status	
2010-11 State Improvement Status	

	Percent Tested on State Tests				Percent Meeting/Exceeding Standards *						Other Indicators			
	Reading		Mathematics		Reading			Mathematics			Attendance Rate		Graduation Rate	
	%	Met AYP	%	Met AYP	%	Safe Harbor Target **	Met AYP	%	Safe Harbor Target **	Met AYP	%	Met AYP	%	Met AYP
State AYP Minimum Target	95.0		95.0		77.5			77.5			91.0		80.0	
All	100.0	Yes	100.0	Yes	92.4		Yes	94.3		Yes	96.3	Yes		
White	100.0	Yes	100.0	Yes	93.3		Yes	94.6		Yes				
Black														
Hispanic	100.0	Yes	100.0	Yes	83.3		Yes	90.4		Yes				
Asian/Pacific Islander	100.0	Yes	100.0	Yes	87.2		Yes	91.7		Yes				
Native American														
Multiracial /Ethnic	100.0	Yes	100.0	Yes	86.1		Yes	94.9		Yes				
LEP														
Students with Disabilities	99.8	Yes	99.8	Yes	66.0	66.9	Yes	72.1	74.7	No	95.9			
Economically Disadvantaged	99.1	Yes	99.1	Yes	89.3		Yes	89.3		Yes				

Four Conditions Are Required For Making Adequate Yearly Progress (AYP):

1. At least 95% tested in reading and mathematics for every student group. If the current year participation rate is less than 95%, this condition may be met if the average of the current and preceding year rates is at least 95%, or if the average of the current and two preceding years is at least 95%. Only actual participation rates are printed. If the participation rate printed is less than 95% and yet this school makes AYP, it means that the 95% condition was met by averaging.

2. At least 77.5% meeting/exceeding standards in reading and mathematics for every group. For any group with less than 77.5% meeting/exceeding standards, a 95% confidence interval was applied. Subgroups may meet this condition through Safe Harbor provisions.***

3. At least 91% attendance rate for non-high schools and at least 80% graduation rate for high schools.

* Includes only students enrolled as of 05/01/2009.

** Safe Harbor Targets of 77.5% or above are not printed.

***Subgroups with fewer than 45 students are not reported. Safe Harbor only applies to subgroups of 45 or more. In order for Safe Harbor to apply, a subgroup must decrease by 10% the percentage of scores that did not meet standards from the previous year plus meet the other indicators (attendance rate for non-high schools and graduation rate for high schools) for the subgroup. For subgroups that do not meet their Safe Harbor Targets, a 75% confidence interval is applied. Safe Harbor allows schools an alternate method to meet subgroup minimum targets on achievement.

To: Board of Education

From: Rebecca Allard, Business Manager

Date: October 25, 2010

Subject: Financial Update for the Period Ending September 30, 2010

The attached reports provide a summary of the District's financial position as of September 30, 2010.

- Statement of Position (page 6)
- Summary of Investments (page 7)
- Revenue Report for the period ending September 30, 2010 (green)
- Expenditure Report for the period ending September 30, 2010 (yellow)

Both the revenue and expenditure reports identified above further break down the types of revenues received and expenditures incurred. For example, the District used to report total salaries in expenditure reports; now the type of salary expenditure is also identified. This detail is made possible by the District's conversion to Skyward Software at the start of the fiscal year. Going forward, monthly financial reporting will be presented to the Board to more closely monitor the District's financial position.

Statement of Position

The operating fund expense to fund balance ratio for the period ending September 30, 2010, is 33.51%. It is typical, at this time of the fiscal year, for expenditures to exceed revenues due to the timing of tax collections. The fund balance for the period ending September 30 has declined \$13,191,396. In spite of this reduction, District 64 continues to have adequate cash reserves to fulfill all financial obligations without short-term borrowing. Tax receipts scheduled to be received in December will replenish the cash reserves.

The successful passage of the 2007 referendum is the primary reason that District 64 continues to hold its own during these very difficult economic times. The board and administration however, must continually examine expenditures as the District looks into the future.

As of September 30, the Illinois State Board of Education (ISBE) owed District 64 a total of \$1,838,165.04. This is a combination of the current (\$968,243.50) and prior fiscal year (\$869,921.54).

The Operations & Maintenance Fund is anticipating the receipt of \$5,275,008.31 from the FAA for expenses incurred on the 2010 summer projects at Roosevelt and Washington.

Summary of Investments

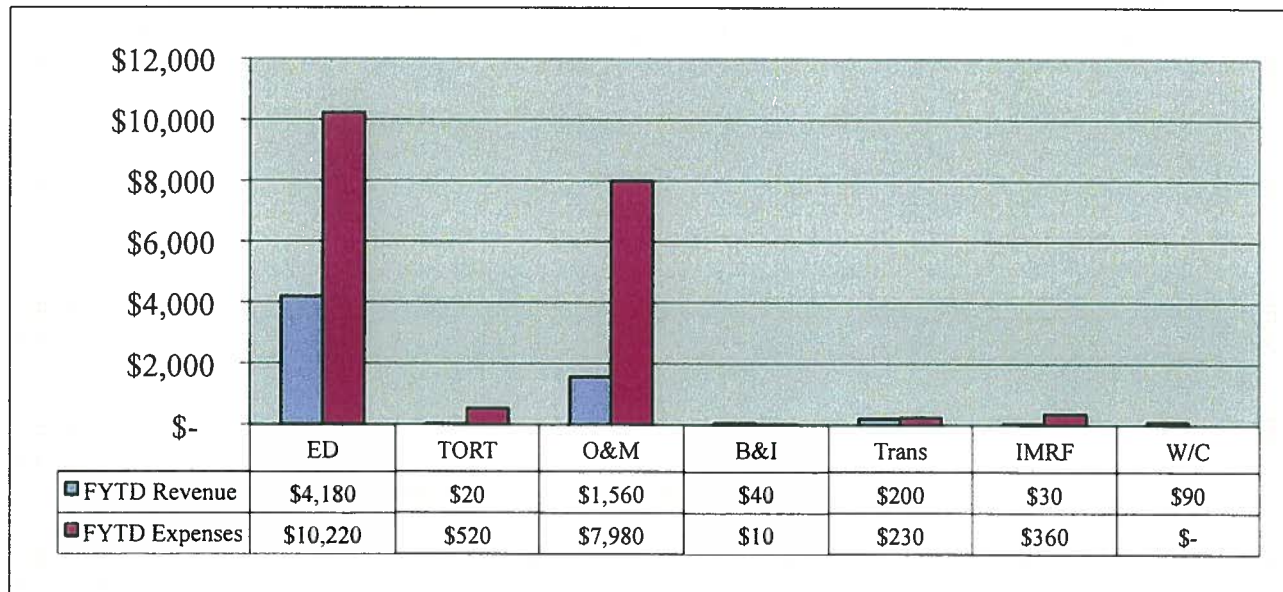
As of September 30, the Maine Township School Treasurer has \$15.3 million invested on behalf of District 64, which includes \$5.3 million in the Education Fund and \$10 million in the Working Cash Fund. As shown on page 7, the total yield is 2.6389% for these investments.

In addition to the long-term investment account the Township School Treasurer has \$8,831,203.61 invested in money market funds. Funds held at Chase are invested at 0.5% and funds held at MB Financial are invested at 0.3%. The money market funds are used to provide for the District's short-term cash flow needs.

Revenue and Expenses by Fund

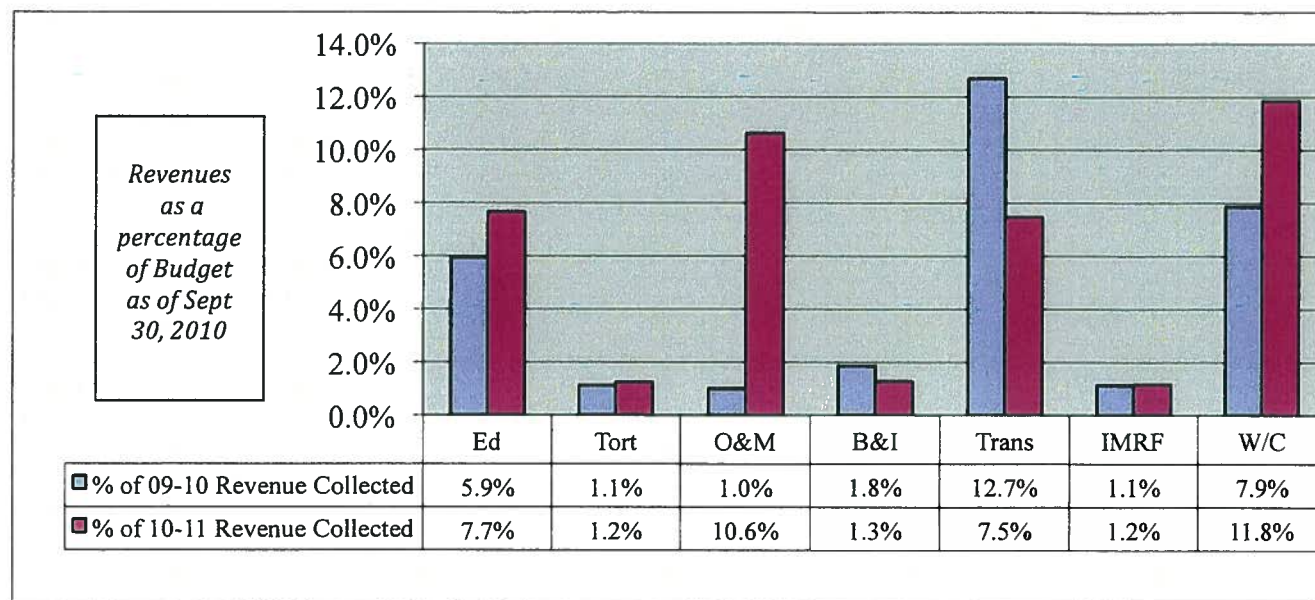
School districts in Illinois must maintain financial records in accordance with Generally Accepted Account Principals (GAAP), which includes the requirement of fund accounting. A fund is an independent fiscal accounting entity requiring its own set of books. A fund is governed by statutes, regulations, and restrictions that limit its use to a specific activity or certain objective. Each fund must be accounted for so the identity of its resources and obligations and its revenue and expenditures is continually maintained. 23 Ill. Admin. Code 110.110 et seq. The following chart identifies fund by fund revenue and expenditures:

Fund	2010-11 Revenue Budget	2010-11 FYTD Revenue as of Sept 30, 2010	% of Budget Received	2010-11 Expense Budget	2010-11 FYTD Expense as of Sept 30, 2010	% of Budget Expended	2010-11 FYTD Revenue over Expenses
Education	\$54,530,577	\$4,175,942	7.66%	\$53,559,428	\$10,218,494	19.08%	(\$6,042,551)
Tort	\$1,304,815	\$16,146	1.24%	\$704,303	\$515,309	73.17%	(\$499,163)
O&M	\$14,699,162	\$1,559,920	10.61%	\$14,615,852	\$7,979,569	54.60%	(\$6,419,649)
Debt Service	\$2,589,044	\$32,781	1.27%	\$2,588,900	\$200	0.01%	\$32,581
Trans	\$2,562,584	\$191,234	7.46%	\$2,044,399	\$220,860	10.80%	(\$29,626)
IMRF	\$2,459,904	\$28,379	1.15%	\$2,043,373	\$350,844	17.17%	(\$322,465)
Working Cash	\$755,819	\$89,477	11.84%	\$234,300	\$0	0.00%	\$89,477
	\$78,901,905	\$6,093,881	7.72%	\$75,790,555	\$19,285,275	25.45%	(\$13,191,395)

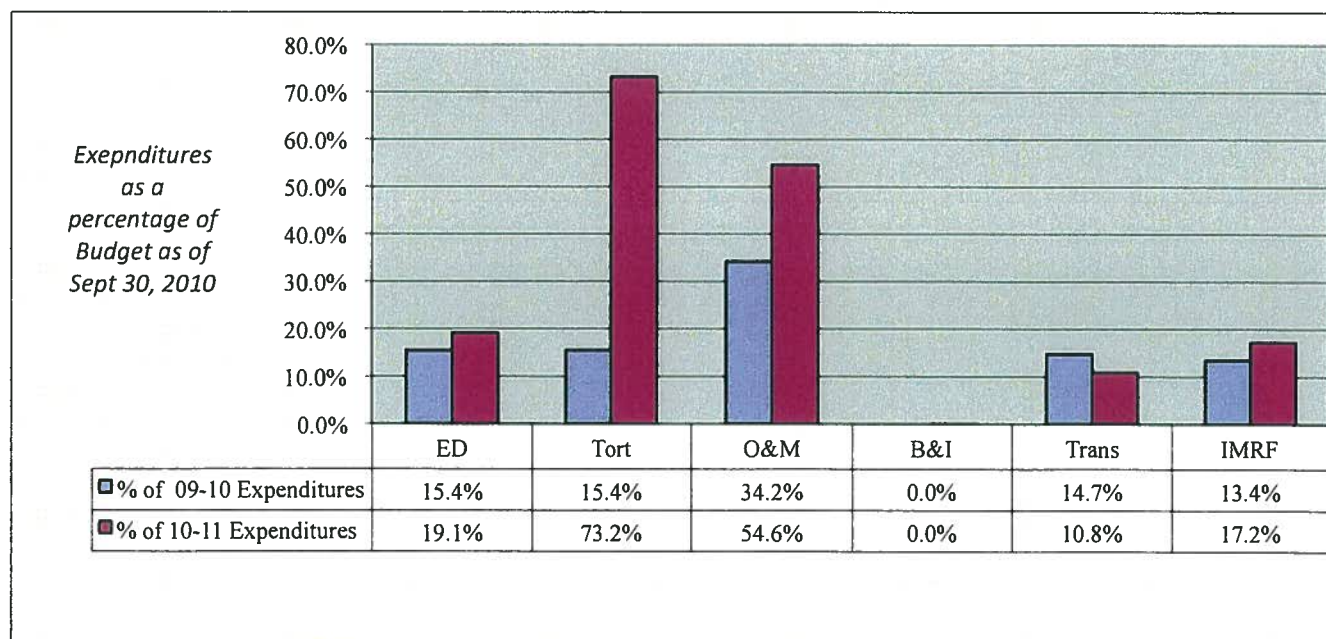


The following two charts show comparative information between the 2009-10 fiscal year and the 2010-11 fiscal year.

Fund Comparison of Revenues through September 30, 2010



Fund Comparison of Expenditures through September 30, 2010



Total Operating Fund Revenues

- The 2009 property tax collections have continued to trickle in. The balance should be received in December and January.
- The 2010 first installment of taxes due have been delayed, legislatively, until April 1.
- As the chart above indicates, revenues are pacing, fund by fund, slightly above the prior year.

Total Operating Fund Expenses

- Salary expenditures are pacing slightly ahead of the prior year because there were three payrolls in September 2010 whereas, last year October 2009 had three payrolls.
- The expenses in the Tort Immunity Fund exceed last year's for two reasons:
 - Workers compensation premiums were paid in July 2010; last year these premiums were paid in June 2009 and;
 - Insurance claims for the summer flood.
- The expenses in the Operations & Maintenance Fund exceed expenses from the prior year because of a greater number of capital improvement projects completed this fiscal year.

Park Ridge - Niles Community Consolidated School District 64
Statement of Position as of September 30, 2010

Fund	Unaudited Fund Balance June 30, 2010	2010-11 FYTD Revenues	2010-11 FYTD Expenditures	Excess / Deficiency of Revenues Over Expenditures	Fund Balance Sept 30, 2010
Education	\$19,668,498	\$4,175,942	(\$10,218,494)	(\$6,042,551)	\$13,625,947
Tort Immunity	\$897,477	\$16,145	(\$515,309)	(\$499,164)	\$398,314
Operations & Maintenance	(\$1,096,851)	\$1,559,920	(\$7,979,569)	(\$6,419,649)	(\$7,516,500)
Transportation	\$988,178	\$191,234	(\$220,860)	(\$29,626)	\$958,553
Retirement (IMRF & SS)	\$1,211,535	\$28,379	(\$350,844)	(\$322,465)	\$889,070
Working Cash	\$12,289,611	\$89,477	\$0	\$89,477	\$12,379,089
Total Operating Funds	\$33,958,449	\$6,061,098	(\$19,285,075)	(\$13,223,977)	\$20,734,472
<i>Expense to Fund Balance Ratio**</i>	<i>47.83%</i>				<i>33.51%</i>
Debt Service	\$2,895,901	\$32,781	(\$200)	\$32,581	\$2,928,482
Total All-Funds	\$36,854,350	\$6,093,880	(\$19,285,275)	(\$13,191,396)	\$23,662,954

**Fund Balance Objective at Fiscal Year End = 33% (4-months (120 days) of operating expenses)

EDUCATION FUND

MATURITY DATE	DATE PURCHASED	YIELD	DAYS HELD	AMOUNT INVESTED	INTEREST EARNED	TYPE OF INVESTMENT	INTEREST PAID
10-15-10	01-15-09	2.2500%	638	\$400,000.00	\$15,950.00	MM	MAT
01-30-14	01-04-10	2.5304%	1487	\$1,900,000.00	\$392,402.78	AGENCY	S
12-12-14	12-23-09	2.7500%	1815	\$2,000,000.00	\$277,291.67	AGENCY	S
12-21-15	03-26-10	3.1606%	2096	\$1,000,000.00	\$291,111.11	AGENCY	S
TOTAL		2.7110%	1,509	\$5,300,000.00	\$976,755.56		

WORKING CASH FUND

MATURITY DATE	DATE PURCHASED	YIELD	DAYS HELD	AMOUNT INVESTED	INTEREST EARNED	TYPE OF INVESTMENT	INTEREST PAID
12-17-12	12-17-09	1.7000%	1096	\$3,000,000.00	\$155,266.67	AGENCY	S
02-04-11	05-12-08	3.0010%	998	\$500,000.00	\$67,226.39	AGENCY	S
03-17-15	03-17-10	2.3001%	1826	\$1,000,000.00	\$152,166.67	AGENCY	S
10-13-11	05-02-08	3.2803%	1259	\$1,000,000.00	\$174,861.11	AGENCY	S
05-15-12	10-29-08	4.0764%	1294	\$2,000,000.00	\$413,361.11	AGENCY	S
09-30-12	05-05-09	2.0013%	1244	\$1,000,000.00	\$133,902.78	AGENCY	S
09-12-14	12-03-09	2.3503%	1744	\$1,000,000.00	\$157,444.44	AGENCY	S
12-12-14	12-16-09	2.6408%	1822	\$500,000.00	\$69,590.28	AGENCY	S
TOTAL		2.6007%	1,410	\$10,000,000.00	\$1,323,819.45		

GRAND TOTAL 2.6389% 1,443 \$15,300,000.00 \$2,300,575.01

EDTLOC	FUNC	OBJ	SJ	FUNC	Original Budget	September 2010-11 Monthly Activity	2010-11 FY Activity	Unencumbered Balance	2010-11 FY %
10R000	1111	0000	00 000000	CURRENT YEAR LEVY	22,736,457.00			22,736,457.00	
10R000	1112	0000	00 000000	FIRST PRIOR YEAR LEVY	20,525,001.00	54,757.23	414,469.76	20,110,531.24	2.02
10R000	1113	0000	00 000000	OTHER PRIOR YEAR LEVY	250,000.00CR	50,259.14	106,849.85	356,849.85CR	42.74CR
10R000	1141	0000	00 000000	SPEC ED CURRENT YEAR LEVY	228,783.00			228,783.00	
10R000	1142	0000	00 000000	SPEC ED FIRST PRIOR YEAR LEVY	209,007.00	557.62	1,964.62	207,042.38	0.94
10R000	1143	0000	00 000000	SPEC ED OTHER PRIOR YEAR LEVY	2,500.00CR	405.78	966.50	3,466.50CR	38.66CR
10R---	11--	----	-- -----	*	43,446,748.00	105,979.77	524,250.73	42,922,497.27	1.21
10R000	1230	0000	00 000000	CORP PERS PROP REPLACE TAX	826,375.00		156,886.49	669,488.51	18.98
10R---	12--	----	-- -----	*	826,375.00		156,886.49	669,488.51	18.98
10R000	1311	0000	00 000000	REGULAR TUITION	36,000.00	1,247.35	6,249.65	30,837.55	17.36
10R000	1321	0000	00 000000	SUMMER SCHOOL TUITION	150,000.00	550.00	2,043.00	147,957.00	1.36
10R000	1342	0000	00 000000	SPED ED TUITION (LEA)	398,048.00	1,682.14	435,892.89	1,682.50CR	109.51
10R---	13--	----	-- -----	*	584,048.00	3,479.49	444,185.54	177,112.05	76.05
10R000	1510	0000	00 000000	INTEREST ON INVESTMENTS	287,300.00	16,654.65	53,787.65	233,512.35	18.72
10R000	1512	0000	00 000000	INTEREST ON TAXES	10,000.00	52.92	198.90	9,801.10	1.99
10R---	15--	----	-- -----	*	297,300.00	16,707.57	53,986.55	243,313.45	18.16
10R201	1610	0000	00 000000	ELEM MILK	9,495.00	675.00	8,319.25	1,530.00	87.62
10R203	1610	0000	00 000000	ELEM MILK	16,740.00	1,035.00	13,090.00	4,415.00	78.20
10R205	1610	0000	00 000000	ELEM MILK	11,745.00	810.00	8,727.75	3,275.00	74.31
10R207	1610	0000	00 000000	ELEM MILK	16,470.00	1,350.00	13,590.00	3,645.00	82.51
10R209	1610	0000	00 000000	ELEM MILK	18,045.00	1,620.00	14,570.00	3,925.00	80.74
10R301	1611	0000	00 000000	PUPIL LUNCH	175,000.00	24,258.86	24,258.86	150,741.14	13.86
10R303	1611	0000	00 000000	PUPIL LUNCH	175,000.00	19,855.18	19,855.18	155,144.82	11.35
10R301	1620	0000	00 000000	ADULT LUNCH	5,000.00			5,000.00	
10R303	1620	0000	00 000000	ADULT LUNCH	5,000.00			5,000.00	
10R000	1690	0000	00 000000	OTHER FOOD SERVICE REVENUE	20,000.00	7,532.65	7,532.65	12,467.35	37.66
10R---	16--	----	-- -----	*	452,495.00	57,136.69	109,943.69	345,143.31	24.30
10R000	1710	0000	00 000000	ATHLETIC FEES	4,800.00	3,625.00	5,411.00	311.00CR	112.73
10R000	1723	0000	00 000000	INSTRUMENTAL MUSIC	25,000.00	3,507.00	23,378.00	1,942.00	93.51
10R000	1724	0000	00 000000	CHORUS FEE	1,000.00	50.00	460.00	600.00	46.00

FYTLOC FUNC OBJ SJ				FUNC	2010-11		September 2010-11		FY %	
					Original Budget	Monthly Activity	FY Activity	Unencumbered Balance	2010-11 FY %	
				OTHER STUDENT FEES	1,000.00			1,000.00		
* 17--					31,800.00	7,182.00	29,249.00	3,231.00	91.98	
				REGISTRATION FEE			17,682.00	17,682.00CR		
				REGISTRATION FEE	69,037.00	2,127.00	57,618.00	11,646.00	83.46	
				REGISTRATION FEE	121,079.00	4,565.00	97,630.50	23,759.50	80.63	
				REGISTRATION FEE	86,912.00	4,152.00	68,936.00	17,976.00	79.32	
				REGISTRATION FEE	119,089.00	2,295.00	97,856.00	21,233.00	82.17	
				REGISTRATION FEE	119,042.00	4,843.00	97,151.00	22,345.00	81.61	
				REGISTRATION FEE	2,500.00	250.00	1,258.00	1,242.00	50.32	
				REGISTRATION FEE	227,131.00	13,893.00	160,198.00	71,555.00	70.53	
				REGISTRATION FEE	210,074.00	8,090.00	149,395.00	60,994.00	71.12	
* 18--					954,864.00	40,215.00	747,724.50	213,068.50	78.31	
				DONATION FROM PRIVATE SOURCE	1,000.00			1,000.00		
				SALE OF FIXED ASSET	1,000.00			1,000.00		
				DAY CARE PROGRAM FEES	596,000.00	78,053.64	192,052.71	407,254.49	32.22	
				REFUND PRIOR YEAR EXPENDITURE	20,000.00	11,131.26	15,215.99	7,943.00	76.08	
				TIF PAYMENT	436,817.00			436,817.00		
				BS/LUNCH SUPERVISION FEE			420.00	420.00CR		
				BS/LUNCH SUPERVISION FEE	106,000.00	3,352.26	52,479.88	54,635.74	49.51	
				BS/LUNCH SUPERVISION FEE	106,000.00	7,236.00	86,317.00	22,013.00	81.43	
				BS/LUNCH SUPERVISION FEE	106,000.00	6,671.64	67,032.64	39,692.36	63.24	
				BS/LUNCH SUPERVISION FEE	106,000.00	6,457.00	89,403.00	18,453.00	84.34	
				BS/LUNCH SUPERVISION FEE	106,000.00	7,735.00	82,045.00	28,015.00	77.40	
				ACTIVITY TRANSFER	143,050.00		157,829.20	143,050.00	110.33	
				OTHER REVENUE	2,500.00	562.80CR	1,580.94CR	4,056.74	63.24CR	
* 19--					1,730,367.00	120,074.00	741,214.48	1,163,510.33	42.84	
* 1---					48,323,997.00	350,774.52	2,807,440.98	45,737,364.42	5.81	
				GENERAL STATE AID	1,610,189.00	146,380.86	292,761.72	1,317,427.28	18.18	
* 30--					1,610,189.00	146,380.86	292,761.72	1,317,427.28	18.18	

DTLOC	FUNC	OBJ	SJ	FUNC	Original Budget	September 2010-11 Monthly Activity	2010-11 FY Activity	Unencumbered Balance	2010-11 FY %
OR000	3100	0000	00	000000	498,676.00		248,972.07	249,703.93	49.93
OR000	3105	0000	00	000000	570,475.00		280,663.84	289,811.16	49.20
OR000	3110	0000	00	000000	1,036,558.00		259,139.62	777,418.38	25.00
OR000	3120	0000	00	000000	336,827.00		229,160.08	107,666.92	68.03
OR000	3130	0000	00	000000	24,628.00		12,314.27	12,313.73	50.00
OR000	3145	0000	00	000000	6,012.00		6,012.10	0.10CR	100.00
OR---	31--	----	--	-----	2,473,176.00		1,036,261.98	1,436,914.02	41.90
OR000	3305	0000	00	000000	5,298.00	351.00	5,649.00	351.00CR	106.63
OR000	3360	0000	00	000000	1,750.00	240.22	240.22	1,509.78	13.73
OR---	33--	----	--	-----	7,048.00	591.22	5,889.22	1,158.78	83.56
OR000	3715	0000	00	000000	149,473.00			149,473.00	
OR000	3775	0000	00	000000					
OR---	37--	----	--	-----	149,473.00			149,473.00	
OR000	3900	0000	00	000000	25,000.00			25,000.00	
OR---	39--	----	--	-----	25,000.00			25,000.00	
OR---	3---	----	--	-----	4,264,886.00	146,972.08	1,334,912.92	2,929,973.08	31.30
OR000	4140	0000	00	000000	4,099.00		4,099.22	0.22CR	100.01
OR---	41--	----	--	-----	4,099.00		4,099.22	0.22CR	100.01
OR000	4215	0000	00	000000	31,500.00		1,224.00	30,276.00	3.89
OR---	42--	----	--	-----	31,500.00		1,224.00	30,276.00	3.89
OR000	4400	0000	00	000000					
OR---	44--	----	--	-----					
OR000	4600	0000	00	000000					

FDTLOC	FUNC	OBJ	SJ	FUNC	Original Budget	September 2010-11 Monthly Activity	2010-11 FY Activity	Unencumbered Balance	2010-11 FY %
10R000	4620	0000	00	0000000	952,675.00		18,468.31	952,675.00	1.94
10R---	46---	----	--	-----					
				*IDEA - PRE SCHOOL	952,675.00		18,468.31	952,675.00	1.94
10R000	4850	0000	00	0000000					
10R000	4856	0000	00	0000000	1,212.00			1,212.00	
10R000	4857	0000	00	0000000	276,003.00			276,003.00	
10R000	4857	0000	00	4857000	92,785.00			92,785.00	
10R000	4880	0000	00	0000000	146,599.00			146,599.00	
10R---	48---	----	--	-----					
				*	516,599.00			516,599.00	
10R000	4932	0000	00	0000000		4,621.00	9,797.00	81,824.00	10.69
10R000	4991	0000	00	0000000	25,000.00			25,000.00	
10R000	4992	0000	00	0000000	25,000.00			25,000.00	
10R000	4998	0000	00	0000000					
10R---	49---	----	--	-----					
				*	141,621.00	4,621.00	9,797.00	131,824.00	6.92
10R---	4---	----	--	-----					
				*	1,646,494.00	4,621.00	33,588.53	1,631,373.78	2.04
10R000	7120	0000	00	0000000					
10R000	7140	0000	00	0000000	234,300.00			234,300.00	
10R---	71---	----	--	-----					
				*	295,200.00			295,200.00	
10R---	7---	----	--	-----					
				*	295,200.00			295,200.00	
10----	----	----	--	-----					
				*EDUCATION FUND	54,530,577.00	502,367.60	4,175,942.43	50,593,911.28	7.66

FDTLOC	FUNC	OBJ	SJ	FUNC	Original Budget	September 2010-11 Monthly Activity	2010-11 FY Activity	Unencumbered Balance	2010-11 FY %
20R000	1111	0000	00	0000000	3,701,740.00			3,701,740.00	
20R000	1112	0000	00	0000000	3,135,112.00	8,364.32	62,970.28	3,072,141.72	2.01
20R000	1113	0000	00	0000000	25,000.00CR	7,491.36	15,670.24	40,670.24CR	62.68CR
20R---	11--	----	--	-----	6,811,852.00	15,855.68	78,640.52	6,733,211.48	1.15
20R000	1510	0000	00	0000000	1,000.00			1,000.00	
20R000	1512	0000	00	0000000	1,000.00	8.00	30.07	969.93	3.01
20R---	15--	----	--	-----	2,000.00	8.00	30.07	1,969.93	1.50
20R000	1910	0000	00	0000000	5,000.00			3,900.14	22.00
20R220	1910	0000	00	0000000	26,500.00	4,714.16	9,313.32	17,186.68	35.14
20R000	1950	0000	00	0000000	1,000.00			1,000.00	
20R000	1995	0000	00	700001	1,187,500.00			1,187,500.00	
20R000	1995	0000	00	700002	728,277.00	161,752.18	1,426,370.74	336,359.69	195.86
20R000	1997	0000	00	0000000		44,465.35	44,465.35	44,465.35CR	
20R000	1999	0000	00	0000000	1,000.00			1,000.00	
20R---	19--	----	--	-----	1,949,277.00	210,931.69	1,481,249.27	1,502,481.16	75.99
20R---	1--	----	--	-----	8,763,129.00	226,795.37	1,559,919.86	8,237,662.57	17.80
20R000	3900	0000	00	0000000					
20R---	39--	----	--	-----					
20R---	3--	----	--	-----					
20R000	4999	0000	00	700001	4,825,000.00			4,825,000.00	
20R000	4999	0000	00	700002	1,111,033.00			1,111,033.00	
20R000	4999	0000	00	700003					
20R---	49--	----	--	-----	5,936,033.00			5,936,033.00	

FDTLOC FUNC OBJ SJ		FUNC		2010-11		September 2010-11		2010-11		Unencumbered		2010-11	
20R---		4---		----		----		----		----		----	
						Original Budget		Monthly Activity		FY Activity		Balance	
						5,936,033.00						5,936,033.00	
						=====						=====	
						14,699,162.00		226,795.37		1,559,919.86		14,173,695.57	
						=====		=====		=====		=====	
												10.61	
						=====		=====		=====		=====	

*OPERATIONS & MAINTENANCE

FDTLOC	FUNC	OBJ	SJ	FUNC	2010-11		2010-11		2010-11		Unencumbered Balance	2010-11 FY %
					Original Budget	Monthly Activity	FY Activity					
30R000	1111	0000	00	0000000	1,409,320.00						1,409,320.00	
30R000	1112	0000	00	0000000	1,121,324.00	3,348.00	25,205.19				1,096,118.81	2.25
30R000	1113	0000	00	0000000	2,500.00CR	3,264.10	5,798.62				8,298.62CR	231.94CR
30R---	11--	----	--	-----	2,528,144.00	6,612.10	31,003.81				2,497,140.19	1.23
30R000	1510	0000	00	0000000	59,900.00	841.74	1,765.53				58,134.47	2.95
30R000	1512	0000	00	0000000	1,000.00	3.20	12.04				987.96	1.20
30R---	15--	----	--	-----	60,900.00	844.94	1,777.57				59,122.43	2.92
30R---	1---	----	--	-----	2,589,044.00	7,457.04	32,781.38				2,556,262.62	1.27
30----	----	----	--	-----	2,589,044.00	7,457.04	32,781.38				2,556,262.62	1.27

*DEBT SERVICES

DTLOC	FUNC	OBJ	SJ	FUNC	2010-11		2010-11		2010-11		Unencumbered	2010-11
					Original Budget	September	Monthly Activity	FY Activity	Balance	FY %		
10R000	1111	0000	00	0000000	1,029,522.00				1,029,522.00			
10R000	1112	0000	00	0000000	940,534.00	2,509.30		18,891.09	921,642.91	2.01		
10R000	1113	0000	00	0000000	10,000.00CR	2,293.36		4,796.86	14,796.86CR	47.97CR		
10R---	11--	----	--	-----	1,960,056.00	4,802.66		23,687.95	1,936,368.05	1.21		
10R201	1411	0000	00	0000000	3,600.00			815.00	2,785.00	22.64		
10R203	1411	0000	00	0000000	3,600.00	510.00CR		510.00	3,090.00	14.17		
10R205	1411	0000	00	0000000	3,600.00			2,040.00	1,560.00	56.67		
10R207	1411	0000	00	0000000	3,600.00			2,550.00	1,050.00	70.83		
10R209	1411	0000	00	0000000	3,600.00			510.00	3,090.00	14.17		
10R301	1411	0000	00	0000000	3,600.00	3,025.00		11,490.00	7,890.00CR	319.17		
10R303	1411	0000	00	0000000	3,600.00	2,550.00		11,525.00	6,905.00CR	320.14		
10R405	1411	0000	00	0000000		1,020.00		1,530.00	1,020.00CR			
10R201	1412	0000	00	0000000	5,000.00				5,000.00			
10R203	1412	0000	00	0000000	5,000.00				5,000.00			
10R205	1412	0000	00	0000000	5,000.00				5,000.00			
10R207	1412	0000	00	0000000	5,000.00				5,000.00			
10R209	1412	0000	00	0000000	5,000.00				5,000.00			
10R220	1412	0000	00	0000000	1,000.00				1,000.00			
10R301	1412	0000	00	0000000	5,000.00	1,465.00		1,465.00	3,535.00	29.30		
10R303	1412	0000	00	0000000	5,000.00				5,000.00			
10R403	1412	0000	00	0000000		638.50		2,356.50	2,356.50CR			
10R000	1421	0000	00	0000000	5,000.00				5,000.00			
10R---	14--	----	--	-----	66,200.00	8,188.50		34,791.50	32,938.50	52.56		
00R000	1510	0000	00	0000000								
00R000	1512	0000	00	0000000	2,000.00	328.46		682.64	1,317.36	34.13		
					500.00	2.40		9.02	490.98	1.80		
00R---	15--	----	--	-----	2,500.00	330.86		691.66	1,808.34	27.67		
00R000	1950	0000	00	0000000	1,000.00				1,000.00			
00R---	19--	----	--	-----	1,000.00							
00R---	1--	----	--	-----	2,029,756.00	13,322.02		59,171.11	1,972,114.89	2.92		

FDTLOC FUNC OBJ SJ		FUNC	2010-11 Original Budget	September Monthly Activity	2010-11 FY Activity	Unencumbered Balance	2010-11 FY %
40R000	3500	0000 00 0000000	87,314.00			87,314.00	
40R000	3510	0000 00 0000000	445,514.00		132,063.30	313,450.70	29.64
40R---	35---	-----	532,828.00		132,063.30	400,764.70	24.79
40R---	3---	-----	532,828.00		132,063.30	400,764.70	24.79
40----	-----	-----	2,562,584.00	13,322.02	191,234.41	2,372,879.59	7.46

PTLOC	FUNC	OBJ	SJ	FUNC	Original Budget	September 2010-11 Monthly Activity	2010-11 FY Activity	Unencumbered Balance	2010-11 FY %
50R000	1111	0000	00	0000000	571,957.00			571,957.00	
50R000	1112	0000	00	0000000	522,519.00	2,955.09	18,308.38	504,210.62	3.50
50R000	1113	0000	00	0000000	2,500.00CR	925.06	1,754.68	4,254.68CR	70.19CR
50R000	1151	0000	00	0000000	640,591.00			640,591.00	
50R000	1152	0000	00	0000000	585,337.00		3,938.85	581,398.15	0.67
50R000	1153	0000	00	0000000	3,500.00CR	1,673.98	3,681.60	7,181.60CR	105.19CR
50R---	11--	----	--	-----	2,314,404.00	5,554.13	27,683.51	2,286,720.49	1.20
50R000	1230	0000	00	0000000	140,000.00			140,000.00	
50R---	12--	----	--	-----	140,000.00			140,000.00	
50R000	1510	0000	00	0000000	5,000.00	317.90	684.75	4,315.25	13.70
50R000	1512	0000	00	0000000	500.00	2.82	10.62	489.38	2.12
50R---	15--	----	--	-----	5,500.00	320.72	695.37	4,804.63	12.64
50R---	1---	----	--	-----	2,459,904.00	5,874.85	28,378.88	2,431,525.12	1.15
50-----	----	----	--	-----	2,459,904.00	5,874.85	28,378.88	2,431,525.12	1.15
*RETIREMENT (IMRF/SS/MEDICARE)									

FPTLOC	FUNC	OBJ	SJ	FUNC	2010-11		2010-11		2010-11		Unencumbered Balance	2010-11 FY %
					Original Budget	September Monthly Activity	FY Activity					
70R000	1111	0000	00	0000000								
				CURRENT YEAR LEVY								
70R000	1112	0000	00	0000000	522,519.00	1,394.05	10,495.05			512,023.95		2.01
				FIRST PRIOR YEAR LEVY								
70R000	1113	0000	00	0000000	1,000.00CR	1,099.17	2,299.83			3,299.83CR		229.98CR
				OTHER PRIOR YEAR LEVY								
70R---	11--	----	--	-----	521,519.00	2,493.22	12,794.88			508,724.12		2.45
				*								
70R000	1510	0000	00	0000000	233,300.00	24,911.23	76,677.49			156,622.51		32.87
				INTEREST ON INVESTMENTS								
70R000	1512	0000	00	0000000	1,000.00	1.33	5.01			994.99		0.50
				INTEREST ON TAXES								
70R---	15--	----	--	-----	234,300.00	24,912.56	76,682.50			157,617.50		32.73
				*								
70R---	1----	----	--	-----	755,819.00	27,405.78	89,477.38			666,341.62		11.84
				*								
70----	----	----	--	-----	755,819.00	27,405.78	89,477.38			666,341.62		11.84
				*WORKING CASH								

FDTLOC	FUNC	OBJ	SJ	FUNC	2010-11		September 2010-11		2010-11		2010-11	
					Original Budget	Monthly Activity	Monthly Activity	FY Activity	Unencumbered Balance	FY %		
80R000	1121	0000	00	0000000	699,058.00				699,058.00			
80R000	1122	0000	00	0000000	595,257.00	1,672.86		12,594.05	582,662.95	2.12		
80R000	1123	0000	00	0000000	2,500.00CR	1,528.05		3,196.71	5,696.71CR	127.87CR		
80R---	11--	----	--	-----	1,291,815.00	3,200.91		15,790.76	1,276,024.24	1.22		
					=====	=====		=====	=====	=====		
80R000	1510	0000	00	0000000	2,500.00	161.39		348.39	2,151.61	13.94		
80R000	1512	0000	00	0000000	500.00	1.60		6.01	493.99	1.20		
80R---	15--	----	--	-----	3,000.00	162.99		354.40	2,645.60	11.81		
					=====	=====		=====	=====	=====		
30R000	1950	0000	00	0000000	10,000.00				10,000.00			
30R---	19--	----	--	-----	10,000.00				10,000.00			
					=====				=====			
30R---	1--	----	--	-----	1,304,815.00	3,363.90		16,145.16	1,288,669.84	1.24		
					=====	=====		=====	=====	=====		
30----	----	----	--	-----	1,304,815.00	3,363.90		16,145.16	1,288,669.84	1.24		
					=====	=====		=====	=====	=====		

FDTLOC	FUNC	OBJ	SJ	2010-11		September	2010-11		2010-11	
				Original Budget	Monthly Activity	Monthly Activity	FY Activity	Unencumbered Balance	FY %	
Grand Revenue Totals				78,901,905.00	786,586.56		6,093,879.50	74,083,285.64	7.72	

***** End of report *****

FDTLOC_FUNC OBJ SJ	OBJ	2010-11 September		2010-11 FY Activity	2010-11		Encumbered Amount
		Original Budget	Monthly Activity		Unexpended Balance	FY %	
10E--- 1100 ---	ADMINISTRATIVE	3,334,730.00	432,967.80	896,074.72	2,438,655.28	26.87	
10E--- 1110 ---	PSYCHOLOGISTS	305,849.00	43,864.36	63,909.28	241,939.72	20.90	
10E--- 1200 ---	TEACHER	28,443,011.00	3,292,423.06	3,302,162.52	25,140,848.48	11.61	
10E--- 1310 ---	INTERN	48,000.00			48,000.00		
10E--- 1311 ---	STIPEND	211,396.00	56,912.20	56,912.20	154,483.80	26.92	
10E--- 1312 ---	STIPEND-ATHLETIC	55,000.00			55,000.00		
10E--- 1313 ---	STIPEND-IMPROVE OF INSTRUCTION	242,483.00	11,753.49	13,525.94	229,109.51	5.58	
10E--- 1315 ---	ATHLETIC SUPERVISION	1,100.00			1,100.00		
10E--- 1316 ---	TLC SUPERVISION	48,000.00			48,000.00		
10E--- 1317 ---	MUSIC SUPERVISI	5,000.00	488.48	1,048.94	3,951.06	20.98	
10E--- 1322 ---	SUB-PROFESSIONAL DEVELOPMENT	266,795.00	5,520.00	5,520.00	261,275.00	2.07	
10E--- 1323 ---	SUB-SICK	728,275.00	60,042.73	60,215.23	668,059.77	8.27	
10E--- 1324 ---	SUB-NURSES	12,500.00			12,500.00		
10E--- 1325 ---	TUTOR	5,000.00			5,000.00		
10E--- 1410 ---	TEACHER ASSISTANT	2,241,584.00	231,817.55	231,817.55	2,009,766.45	10.34	
10E--- 1420 ---	NURSE	205,610.00	36,269.49	45,227.61	160,382.39	22.00	
10E--- 1430 ---	LIBRARY ASSISTANT	181,599.00	23,699.62	23,699.62	157,899.38	13.05	
10E--- 1510 ---	LUNCHROOM SUPERVISION	480,500.00	39,844.03	39,844.03	440,655.97	8.29	
10E--- 1520 ---	EXTENDED DAY ASSISTANT	386,058.00	49,082.52	98,200.23	287,857.77	25.44	
10E--- 1530 ---	SECRETARY	1,221,266.00	149,617.11	261,854.76	961,261.01	21.44	
10E--- 1531 ---	SUB-CLERICAL	7,500.00	1,891.23	2,276.45	5,223.55	30.35	
10E--- 1540 ---	ACCOUNTING	226,084.00	24,288.71	56,561.70	169,522.30	25.02	
10E--- 1560 ---	TECHNOLOGISTS	358,940.00	65,272.35	107,092.73	251,847.27	29.84	
10E--- 1910 ---	SUMMER SCHOOL TEACHER	359,114.00	12.05	245,137.36	113,976.64	68.26	
10E--- 1930 ---	CURRICULUM WRITING	24,000.00	24,147.39	24,147.39	-147.39	100.61	
10E--- 1940 ---	SUMMER STIPENDS						
10E--- 1950 ---	IMPROV OF INSTRUCT STIPEND	10,000.00	-100.00	3,393.80	6,606.20	33.94	
10E--- 1 ---	SALARY	39,409,394.00	4,549,814.17	5,538,622.06	33,872,774.16	14.05	
10E--- 2110 ---	HEALTH PREVENTION	25,000.00			25,000.00		
10E--- 2120 ---	PPO INSURANCE	3,721,315.00	389,056.13	416,839.28	3,304,727.32	11.20	
10E--- 2130 ---	HMO INSURANCE						
10E--- 2140 ---	DENTAL INSURANCE	164,421.00	20,566.74	66,322.71	98,112.94	40.34	
10E--- 2155 ---	EMPLOYEE ASSIST PROGRAM	10,000.00			10,000.00		
10E--- 2300 ---	LIFE INSURANCE	57,271.00	6,176.26	30,078.48	27,196.44	52.52	
10E--- 2310 ---	LONG TERM DISABILITY	8,000.00		1,696.68	6,303.32	21.21	
10E--- 2810 ---	EMPLOYER TRS CONTRIBUTION	250,000.00	22,457.42	25,252.65	224,747.35	10.10	
10E--- 2820 ---	EMPLOYER TRS-THIS CONTRIBUTION	250,004.00	29,221.40	37,410.49	212,593.51	14.96	

FDTLOC	FUNC	OBJ	SJ	OBJ	2010-11		September	2010-11		Unexpended	2010-11	Encumbered
					Original Budget	Monthly Activity		FY Activity	Balance			
10E----	----	2830	--	----	72,943.00	6,705.34		22,165.09	61,805.43	30.39		
10E----	----	2840	--	----	289,616.00	289,615.63		289,615.63	0.37	100.00		
10E----	----	2845	--	----	24,185.00	19,751.81		24,184.03	0.97	100.00		
10E----	----	2850	--	----	96,247.00	96,247.00		96,247.00		100.00		
10E----	----	2855	--	----	5,753.00	5,752.50		5,752.50	0.50	99.99		
10E----	----	2860	--	----	123,500.00	9,354.78		36,364.01	96,924.98	29.44		
10E----	----	2999	--	----	50,934.00	4,127.25		12,872.25	38,061.75	25.27		
<hr/>												
10E----	----	2----	--	----	5,149,189.00	899,032.26		1,064,800.80	4,105,474.88	20.68		
<hr/>												
10E----	----	3100	--	----	157,880.00	26.99		3,706.06	155,950.93	2.35		
10E----	----	3130	--	----	77,500.00	2,237.47		6,951.34	70,548.66	8.97		
10E----	----	3140	--	----	170,367.00	1,873.08		2,271.08	168,493.92	1.33	14,942.47	
10E----	----	3141	--	----	18,000.00	173.00		1,471.00	16,529.00	8.17	260.00	
10E----	----	3142	--	----	138,387.00	3,385.21		8,371.93	131,525.07	6.05	2,913.00	
10E----	----	3143	--	----	34,026.00	2,870.00		7,353.71	29,720.79	21.61		
10E----	----	3145	--	----	1,000.00				1,000.00			
10E----	----	3146	--	----	91,880.00	6,080.61		12,391.11	80,831.89	13.49	3,110.49	
10E----	----	3147	--	----	18,000.00	6,912.04		6,912.04	11,087.96	38.40		
10E----	----	3148	--	----	10,000.00			4,494.87	5,505.13	44.95		
10E----	----	3149	--	----	13,400.00	68.19		628.19	12,831.81	4.69		
10E----	----	3150	--	----	477,919.00	232.80		122,174.32	405,215.92	25.56	11,836.69	
10E----	----	3161	--	----	126,148.00	13,021.45		113,421.45	12,726.55	89.91	10,740.00	
10E----	----	3162	--	----	27,060.00	2,310.00		8,580.00	20,790.00	31.71		
10E----	----	3163	--	----	41,000.00	755.07		1,696.92	39,303.08	4.14		
10E----	----	3169	--	----	8,000.00				8,000.00			
10E----	----	3170	--	----	37,315.00	7,315.00		20,815.00	30,000.00	55.78	22,000.00	
10E----	----	3175	--	----	52,500.00	12,158.86		17,401.38	35,098.62	33.15		
10E----	----	3180	--	----	150,000.00	3,319.81		9,772.81	142,240.42	6.52		
10E----	----	3190	--	----	500.00				500.00			
10E----	----	3191	--	----	4,760.00	560.00		700.00	4,200.00	14.71		
10E----	----	3192	--	----	4,280.00				4,280.00			
10E----	----	3201	--	----	500.00				500.00			
10E----	----	3230	--	----	114,424.00	4,939.75		13,145.50	105,105.21	11.49		
10E----	----	3231	--	----	34,000.00				34,000.00			
10E----	----	3234	--	----	13,000.00	11,970.00		11,970.00	1,030.00	92.08		
10E----	----	3250	--	----	18,000.00				18,000.00			
10E----	----	3300	--	----	1,000.00	475.75		475.75	524.25	47.58		
10E----	----	3311	--	----	1,600.00	-486.57		890.20	721.80	55.64		

04.10.06.00.C 0110

FDTLOC	FUNC	OBJ	SJ	OBJ	Original Budget	2010-11 September	2010-11 FY Activity	Unexpended Balance	2010-11 FY %	Encumbered Amount
10E---	----	3401	--	POSTAGE	44,707.00	389.76	2,568.82	44,085.39	5.75	
10E---	----	3600	--	PRINTING	51,200.00	5,638.97	19,479.74	33,928.65	38.05	366.69
10E---	----	3610	--	COPIER MACHINES	173,623.00	22,632.98	42,906.23	133,402.29	24.71	
10E---	----	3615	--	PER COPY COST						
10E---	----	3900	--	OTHER PURCHASE SERVICES	13,188.00	186.83	3,227.05	11,255.95	24.47	
10E---	----	3---	--	PURCHASED SERVICES	2,125,164.00	109,047.05	443,776.50	1,768,933.29	20.88	66,169.34
10E---	----	4100	--	GENERAL SUPPLIE	1,427,753.00	481,836.50	781,059.34	751,756.36	54.71	139,446.89
10E---	----	4101	--	SNACKS	19,458.00	5,720.60	6,294.00	13,164.00	32.35	
10E---	----	4102	--	MUSIC SUPPLIES	25,712.00	12,627.30	17,136.43	9,863.87	66.65	5,146.62
10E---	----	4103	--	INSTRUMENTAL MUSIC	7,500.00	2,879.41	2,879.41	4,620.59	38.39	
10E---	----	4104	--	TLC SUPPLIES	12,000.00	35.42	35.42	11,964.58	0.30	
10E---	----	4105	--	TESTING MATERIAS	4,500.00			4,500.00		
10E---	----	4108	--	NURSING SUPPLIES	11,515.00	1,393.68	2,119.10	10,121.32	18.40	809.72
10E---	----	4109	--	INSTRUCTIONAL MATERIALS	15,000.00	146.20	5,729.93	9,448.46	38.20	2,334.90
10E---	----	4110	--	PROFESSIONAL MATERIALS	600.00			600.00		
10E---	----	4120	--	COPIER PAPER	72,229.00	67,500.43	74,734.21	-2,505.21	103.47	
10E---	----	4146	--	ATHLETIC UNIFORMS	6,000.00			6,000.00		
10E---	----	4147	--	PE UNIFORMS	8,760.00		8,694.05		99.25	
10E---	----	4148	--	TOWEL AND LOCKS	9,800.00	1,868.08	1,877.00	7,931.92	19.15	8.92
10E---	----	4149	--	ROLLER SKATING	7,700.00			7,700.00		
10E---	----	4200	--	TEXTBOOKS	373,703.00	153,885.18	290,680.11	85,006.44	77.78	15,770.64
10E---	----	4210	--	PERIODICALS	925.00		963.80	-38.80	104.19	
10E---	----	4220	--	SUBSCRIPTIONS	52,645.00	14,018.70	32,824.53	19,857.52	62.35	1,814.53
10E---	----	4230	--	INSTRUCTIONAL VIDEOS	1,500.00			1,500.00		
10E---	----	4240	--	REFERENCE MATERIALS	13,000.00	275.20	275.20	12,724.80	2.12	
10E---	----	4700	--	TECHNOLOGY SUPPLIES	2,500.00			2,500.00		
10E---	----	4710	--	SOFTWARE	134,789.00		97,069.97	40,708.60	72.02	2,139.57
10E---	----	4900	--	MISC SUPPLIES	17,492.00	516.04	1,309.21	16,975.96	7.48	695.95
10E---	----	4---	--	SUPPLIES	2,225,081.00	742,702.74	1,323,681.71	1,014,400.41	59.49	168,167.74
10E---	----	5110	--	BUILDING IMPROVEMENTS	297,200.00		297,200.00		100.00	
10E---	----	5310	--	EQUIPMENT	94,148.00		27,809.26	66,458.60	29.54	3,274.12
10E---	----	5330	--	TECHNOLOGY EQUIPMENT	539,250.00	640.00	25,043.58	514,206.42	4.64	136,386.15
10E---	----	5---	--	CAPITAL OUTLAY	930,598.00	640.00	350,052.84	580,665.02	37.62	139,660.27

FDTLOC	FUNC	OBJ	SJ	OBJ	2010-11		2010-11	FY Activity	Unexpended	2010-11	FY %	Encumbered
					Original Budget	Monthly Activity			Balance			
10E---	----	6400	--	----	36,500.00	10,792.85	36,007.16	492.84	98.65			
10E---	----	6410	--	----	20,000.00	1,251.00	11,594.30	8,405.70	57.97			
10E---	----	6420	--	----	2,400.00	600.00	800.00	1,800.00	33.33			
10E---	----	6800	--	----	3,477,102.00	381,600.71	1,449,158.45	2,232,753.92	41.68			
10E---	----	6810	--	----	132,000.00			132,000.00				
10E---	----	6820	--	----	52,000.00			52,000.00				
10E---	----	6	--	----	3,720,002.00	394,244.56	1,497,559.91	2,427,452.46	40.26			
10---	----				53,559,428.00	6,695,480.78	10,218,493.82	43,769,700.22	19.08			373,997.35

FDTLOC FUNC OBJ SJ		OBJ	2010-11 September 2010-11		2010-11	Unexpended		2010-11	Encumbered
			Original Budget	Monthly Activity	FY Activity	Balance		FY %	Amount
20E---	----	1100 --	98,708.00	14,764.17	31,637.25	67,070.75		32.05	
20E---	----	1311 --	15,000.00	1,730.76	4,038.44	10,961.56		26.92	
20E---	----	1530 --	89,204.00	5,871.18	13,699.42	75,504.58		15.36	
20E---	----	1710 --	1,608,441.00	174,510.47	416,079.04	1,192,361.96		25.87	
20E---	----	1720 --	129,647.00	14,958.33	34,902.77	94,744.23		26.92	
20E---	----	1730 --	293,671.00	22,437.51	53,569.67	240,101.33		18.24	
20E---	----	1740 --	50,828.00	5,947.73	13,794.95	37,033.05		27.14	
20E---	----	1750 --	52,800.00	10,839.61	60,759.20	-7,959.20		115.07	
20E---	----	1760 --	18,605.00	3,029.52	3,765.12	15,575.48		20.24	
20E---	----	1790 --	84,000.00	42,446.44	67,125.44	16,874.56		79.91	
20E---	----	1791 --	8,000.00	1,165.16	1,165.16	6,834.84		14.56	
20E---	----	1792 --	20,000.00	4,738.12	8,432.18	11,567.82		42.16	
20E---	----	1----	2,468,904.00	302,439.00	708,968.64	1,760,670.96		28.72	
=====									
20E---	----	2110 --	3,200.00			3,200.00			
20E---	----	2120 --	318,823.00	32,841.11	78,116.84	240,706.16		24.50	
20E---	----	2130 --							
20E---	----	2140 --	16,421.00	1,684.25	6,998.98	9,422.02		42.62	
20E---	----	2150 --	2,160.00			2,160.00			
20E---	----	2300 --	4,590.00	325.16	2,436.78	2,153.22		53.09	
20E---	----	2310 --							
20E---	----	2850 --							
20E---	----	2855 --							
20E---	----	2930 --	11,275.00	7,634.11	9,539.16	1,735.84		84.60	
20E---	----	2----	356,469.00	42,484.63	97,091.76	259,377.24		27.24	
=====									
20E---	----	3110 --	376,828.00	65,904.67	98,863.19	227,964.81		30.25	
20E---	----	3111 --	170,000.00	76,719.11	103,072.26	66,927.74		60.63	46,854.74
20E---	----	3112 --	100,000.00	27,154.66	60,872.66	89,127.34		40.58	14,500.00
20E---	----	3113 --	3,300.00	220.56	858.54	2,441.46		26.02	
20E---	----	3142 --	7,500.00		105.00	7,500.00		1.40	
20E---	----	3143 --	3,000.00	150.00	450.00	2,550.00		15.00	
20E---	----	3146 --	3,047.00			3,047.00			
20E---	----	3203 --	19,000.00	1,427.73	2,241.11	16,758.89		11.80	
20E---	----	3204 --	125,500.00	5,518.50	31,147.52	106,965.25		24.82	
20E---	----	3210 --	35,000.00	2,896.86	9,346.12	27,746.21		26.70	

FDPLOC	FUNC	OBJ	SJ	OBJ	2010-11		2010-11		2010-11		Unexpended	Encumbered
					Original Budget	September	Monthly Activity	FY Activity	Balance	FY %		
20E----	----	3227	--	----	20,700.00		1,026.53	1,945.03	18,754.97	9.40		
20E----	----	3228	--	----	9,000.00		925.00	2,285.00	6,715.00	25.39		
20E----	----	3229	--	----	25,000.00			3,364.00	21,636.00	13.46		
20E----	----	3230	--	----	40,000.00		5,905.94	17,994.38	28,202.06	44.99		
20E----	----	3234	--	----	31,000.00		9,866.00	21,893.00	15,491.00	70.62		5,133.00
20E----	----	3235	--	----	21,250.00			3,059.00	19,992.00	14.40		
20E----	----	3236	--	----	12,000.00		1,000.00	1,420.00	10,630.00	11.83		
20E----	----	3237	--	----	62,500.00		13,663.90	21,462.00	43,191.00	34.34		
20E----	----	3238	--	----	12,300.00		1,152.00	3,888.00	9,264.00	31.61		
20E----	----	3251	--	----	600.00			314.77	600.00	52.46		
20E----	----	3252	--	----	6,000.00		835.00	6,615.00	-615.00	110.25		
20E----	----	3410	--	----	200,000.00		14,382.89	38,430.64	163,967.67	19.22		
20E----	----	3520	--	----	5,000.00				5,000.00			
20E----	----	3700	--	----	80,000.00		4,200.37	27,023.63	57,226.04	33.78		
20E----	----	3900	--	----	10,000.00				10,000.00			
20E----	----	3910	--	----	20,000.00				20,000.00			
PURCHASED SERVICES					1,398,525.00	232,949.72		456,650.85	981,083.44	32.65		66,487.74
FUEL					13,000.00		871.63	2,419.43	10,580.57	18.61		
20E----	----	4560	--	----	564,854.00		13,692.72	43,657.89	521,196.11	7.73		
20E----	----	4660	--	----	572,165.00		53,942.77	221,540.43	416,191.11	38.72		
20E----	----	4710	--	----	1,200.00				1,200.00			
20E----	----	4800	--	----	17,500.00		2,462.22	4,728.61	13,645.98	27.02		
20E----	----	4810	--	----	4,500.00		1,298.54	2,622.65	1,877.35	58.28		
20E----	----	4820	--	----	2,000.00				2,000.00			
20E----	----	4830	--	----	12,850.00		1,472.94	1,508.54	11,341.46	11.74		
20E----	----	4840	--	----	11,400.00		2,247.67	4,734.48	7,168.85	41.53		
20E----	----	4850	--	----	34,500.00		909.18	1,381.52	33,503.48	4.00		
20E----	----	4860	--	----	20,000.00		5,216.13	5,779.13	14,783.87	28.90		
20E----	----	4900	--	----	21,900.00		5,689.36	8,638.66	13,261.34	39.45		
20E----	----	4930	--	----	100,000.00		31,371.15	46,466.82	53,931.80	46.47		1,197.23
20E----	----	4940	--	----	10,000.00		3,648.92	7,129.49	4,044.02	71.29		111.07
20E----	----	4960	--	----	25,000.00				25,000.00			
SUPPLIES					1,410,869.00	122,823.23		350,607.65	1,129,725.94	24.85		1,308.30
BUILDING IMPROVEMENTS					1,608,029.00	182,986.07		1,056,264.52	867,831.54	65.69		640,429.31

FDTLOC	FUNC	OBJ	OBJ	2010-11 September 2010-11		2010-11 FY Activity	Unexpended Balance	2010-11 FY %	Encumbered Amount
				Original Budget	Monthly Activity				
20E---	----	5120	--	----	7,258,956.00	5,275,008.31	3,130,484.56	72.67	1,920,117.17
20E---	----	5310	--	----	24,100.00	14,148.30	9,951.70	70.00	6,544.75
20E---	----	5320	--	----	88,000.00	17,235.60	69,891.63	20.58	2,830.15
20E---	----	5	--	----	8,979,085.00	764,191.55	4,078,159.43	70.90	2,569,921.38
20E---	----	6400	--	----	1,000.00		1,000.00		
20E---	----	6900	--	----	1,000.00		1,000.00		
20E---	----	6	--	----	2,000.00		2,000.00		
20---	----				14,615,852.00	1,464,888.13	8,211,017.01	54.60	2,637,717.42

FTLOC	FUNC	OBJ	SJ	OBJ	2010-11 Original Budget	2010-11 September Monthly Activity	2010-11 FY Activity	Unexpended Balance	2010-11 FY %	Encumbered Amount
30E---	----	6100	--	REDEMPTION OF PRINCIPAL	1,680,000.00			1,680,000.00		
30E---	----	6200	--	INTEREST	838,000.00			838,000.00		
30E---	----	6400	--	DUES & FEES	10,000.00	200.00		9,800.00	2.00	2,750.00
30E---	----	6990	--	PERMANENT FUND TRANSFER	60,900.00			60,900.00		
30E---	----	6---	--	OTHER OBJECTS	2,588,900.00		200.00	2,588,700.00	0.01	2,750.00
30---	----	----	--	DEBT SERVICES	2,588,900.00		200.00	2,588,700.00	0.01	2,750.00

FDLOC	FUNC	OBJ	SJ	OBJ	2010-11 September	2010-11	2010-11	Unexpended	2010-11	Encumbered
					Original Budget	Monthly Activity	FY Activity	Balance	FY %	Amount
40E---	----	1100	--	ADMINISTRATIVE	10,967.00			10,967.00		
40E---	----	1530	--	SECRETARY	10,124.00			10,124.00		
40E---	----	1	---	SALARY	21,091.00			21,091.00		
					=====			=====		
40E---	----	3161	--	ANNUAL LICENSE FEES	4,100.00			4,100.00		
40E---	----	3300	--	TRANSPORTATION CONTRACT	1,085,958.00	108,595.83	108,595.83	977,362.17	10.00	
40E---	----	3310	--	TRANSPORTATION SPECIAL ED	870,000.00	75,223.22	107,372.83	770,027.17	12.34	
40E---	----	3311	--	FIELD TRIPS-NON-REIMBURSABLE	45,750.00	1,212.11	2,043.11	44,537.89	4.47	
40E---	----	3312	--	MUSIC FIELD TRIPS	5,000.00			5,000.00		
40E---	----	3313	--	FIELD TRIPS - REIMBURSABLE	10,000.00	688.32	1,234.23	9,311.68	12.34	
40E---	----	3314	--	EXTENDED DAY FIELD TRIP		1,613.99	1,613.99	-1,613.99		
40E---	----	3900	--	OTHER PURCHASE SERVICES	2,500.00			2,500.00		
40E---	----	3	---	PURCHASED SERVICES	2,023,308.00	187,333.47	220,859.99	1,811,224.92	10.92	
					=====	=====	=====	=====	=====	
40	----		---	TRANSPORTATION	2,044,399.00	187,333.47	220,859.99	1,832,315.92	10.80	
					=====	=====	=====	=====	=====	

FDTLOC FUNC OBJ SJ		OBJ	2010-11 September 2010-11		2010-11	Unexpended		2010-11	Encumbered
			Original Budget	Monthly Activity	FY Activity	Balance		FY %	Amount
50E---	----	2710 --	817,923.00	69,332.28	125,695.29	692,423.47		15.37	
50E---	----	2720 --	566,030.00	54,794.71	63,342.25	502,687.75		11.19	
50E---	----	2730 --	659,420.00	95,389.45	161,806.07	497,894.44		24.54	
50E---	----	2----	2,043,373.00	219,516.44	350,843.61	1,693,005.66		17.17	
50----	----	----	2,043,373.00	219,516.44	350,843.61	1,693,005.66		17.17	
		RETIREMENT (IMRF/SS/MEDICARE)							

FDTLOC FUNC OBJ SJ		OBJ	2010-11 September 2010-11		2010-11	2010-11	Unexpended	2010-11	Encumbered
70E---			Original Budget	Monthly Activity	FY Activity	Balance		FY %	Amount
6990 --		PERMANENT FUND TRANSFER	234,300.00			234,300.00			
6----		OTHER OBJECTS	234,300.00			234,300.00			
70----		WORKING CASH	234,300.00			234,300.00			

FDTLOC FUNC OBJ SJ				OBJ	2010-11 September		2010-11	Unexpended		2010-11	Encumbered
					Original Budget	Monthly Activity	FY Activity	Balance	FY %	Amount	
80E----	----	2920	--	----	30,000.00		948.19	29,051.81	3.16		
80E----	----	2	--	----	30,000.00		948.19	29,051.81	3.16		
80E----	----	3204	--	----		6,974.00	6,974.00	-6,974.00			
80E----	----	3228	--	----		8,808.00	9,252.78	-8,808.00			
80E----	----	3234	--	----	12,000.00			12,000.00			
80E----	----	3810	--	----	108,303.00			108,303.00			
80E----	----	3830	--	----	20,000.00			20,000.00			
80E----	----	3840	--	----	460,000.00		313,815.96	146,184.04	68.22		
80E----	----	3850	--	----	30,000.00		7,894.60	22,105.40	26.32		
80E----	----	3860	--	----	20,000.00	84.00	84.00	19,916.00	0.42		
80E----	----	3870	--	----	20,000.00	515.00	515.00	19,485.00	2.58		
80E----	----	3	--	----	670,303.00	16,381.00	338,536.34	332,211.44	50.50		
80E----	----	4100	--	----	2,000.00	22,186.59	24,148.04	-20,186.59	1,207.40	14,606.54	
80E----	----	4	--	----	2,000.00	22,186.59	24,148.04	-20,186.59	1,207.40	14,606.54	
80E----	----	5320	--	----	2,000.00	84,312.15	151,676.15	-109,866.65	7,583.81	32,462.05	
80E----	----	5330	--	----						20,329.54	
80E----	----	5	--	----	2,000.00	84,312.15	151,676.15	-109,866.65	7,583.81	52,791.59	
80----	----		--	----	704,303.00	122,879.74	515,308.72	231,210.01	73.17	67,398.13	

FDTLOC	FUNC	OBJ	OBJ	SJ	2010-11 September		2010-11		Unexpended	Encumbered
					Original Budget	Monthly Activity	FY Activity	Balance		
					75,790,555.00	8,690,098.56	19,285,275.19	58,560,248.82	25.45	3,081,862.90

Grand Expense Totals

***** End of report *****

First Reading of: Policy Issue 72, July 2010 (omitting 6:130); Policy Issue 73, August 2010 and Policy 7:60

Policy 2:160	School Board - Board Attorney
Policy 4:140	Operational Services - Waiver of Student Fees
Policy 5:190	Professional Personnel – Teacher Qualifications
Policy 5:250	Professional Personnel – Leaves of Absence
Policy 5:270	Educational Support Personnel – Employment At-Will, Compensation, and Assignment
Policy 5:280	Educational Support Personnel – Duties and Qualifications
Policy 5:330	Educational Support Personnel – Sick Days, Vacation, Holidays, and Leaves
Policy 6:140	Instruction – Education of Homeless Children
Policy 6:280	Instruction – Grading and Promotion
Policy 7:40	Students – Nonpublic School Students, Including Parochial and Home-Schooled Students
Policy 7:90	Students – Release During School Hours
Policy 7:150	Students – Agency and Police Reviews
Policy 7:325	Students – Student Fund-Raising Activities
Policy 8:80	Community Relations – Gifts to the District
Policy 2:20	School Board – Powers and Duties of the School Board
Policy 2:80	School Board – Board Member Oath and Conduct
Policy 2:100	School Board – Board Member Conflict of Interest
Policy 2:110	School Board – Qualifications, Term, and Duties of Board Officers
Policy 3:40	General School Administration - Superintendent
Policy 4:50	Operational Services – Payment Procedures
Policy 4:110	Operational Services - Transportation
Policy 4:160	Operational Services – Environmental Quality of Buildings and Grounds
Policy 5:100	General Personnel – Staff Development Program
Policy 5:190	Professional Personnel – Teacher Qualifications
Policy 5:280	Educational Support Personnel – Duties and Qualifications
Policy 5:290	Educational Support Personnel – Employment Termination and Suspensions
Policy 6:20	Instruction – School Year Calendar and Day
Policy 6:50	Instruction – School Wellness
Policy 6:60	Instruction – Curriculum Content
Policy 7:20	Students – Harassment of Students Prohibited
Policy 7:180	Students – Preventing, Bullying, Intimidation, and Harassment
Policy 7:190	Students – Student Discipline
Policy 7:200	Students – Suspension Procedures
Policy 7:240	Students – Conduct Code for Participants in Extracurricular Activities
Policy 7:285	Students – Food Allergy Management Program
Policy 7:300	Students – Extracurricular Athletics
Policy 8:30	Community Relations – Visitors to and Conduct on School Property
Policy 7:60	Students - Residence

If you are interested in viewing any of these policies please contact the Superintendent's Office.

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

Board of Education Agenda

Monday, November 15, 2010
Franklin Elementary School
2401 Manor Lane

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, November 15, 2010

TIME

APPENDIX

6:30 p.m.	Meeting of the Board Convenes <ul style="list-style-type: none"> • Roll Call • Introductions • Opening Remarks from President of the Board 		
6:30 p.m.	• Tour of Franklin School Facility		
7:30-7:35 p.m.	• Public Comments		
7:35-7:45 p.m.	• Resolution to Approve Tentative Levy -- Business Manager	Action Item 10-11-1	A-1
7:45-7:50 p.m.	• Appointment of Board Election Designees -- Superintendent	Action Item 10-11-2	A-2
7:50-8:00 p.m.	• Present Amended 2010-11 Calendar --Assistant Superintendent for Student Learning		A-3
8:00-8:05 p.m.	• Consent Agenda - -- Board President <ul style="list-style-type: none"> • Personnel Report • Bills and Payroll • RFP - Electric • Destruction of Audio Closed Minutes 	Action Item 10-11-3	A-4
8:05-8:10 p.m.	• Approval of Minutes -- Board President <ul style="list-style-type: none"> • Open and Closed Minutes of October 25, 2010 • Committee-of-the-Whole: Finance Minutes of October 25, 2010 	Action Item 10-11-4	A-5
8: 10-8:15 p.m.	• Other Items of Information -- Superintendent		A-6

- Upcoming Agenda
- Strategic Plan Update
- Memorandum of Information
 - RFQ – Architectural Services
- Minutes of Board Committees
 - Traffic Safety Committee Minutes of October 26, 2010

8:15 p.m.

• **CLOSED SESSION TO FOLLOW REGULAR MEETING**

**Next Regular Meeting: Monday, December 13, 2010 – Public Hearing on Levy 7:20 p.m.
Regular Board Meeting – 7:30 p.m.
Hendee Educational Service Center
164 South Prospect Avenue**

December 13, 2010

- Public Hearing on the Levy & Adoption
- Presentation and Approval of Summer Interim Session 2011 Dates & Fees
- Audit Report
- Acceptance of Audit FY10
- Approval of Amended 2010-11 Calendar
- Transportation Bid Specifications
- Strategic Plan Progress Report

January 10, 2011

- Results from Illinois Youth Survey
- Update on EIS/RtI (memo)

Upcoming Agenda Items

- Tour of Field School Facility (1/24/11)
- Award Transportation Contract (1/24/11)
- Tour of Carpenter School Facility (2/28/11)
- Tour of Lincoln Middle School Facility (3/14/11)

Upcoming Agenda Items (continued)

- 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 • Committee of the Whole: Wellness
- Approval of Policy Issue July 2010–Issue 72 and Policy Issue August 2010–Issue 73 and Policy 7:60
- 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: 15 OCT 10

TO: Name District F.O.I.A. officer
Company Park Ridge - Niles S.D. 64
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.comNumber 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):

TOTAL AMOUNT OF "TAXPAYER" monies SPENT on holiday parties
(I.E. CHRISTMAS-HANUKKAH-KWANZAA-ECT.) FOR CERTIFIED STAFF,
NON CERTIFIED STAFF AND ADMINISTRATION FOR THE YEARS
2009-2008-2007-2006-2005

Paper copy (50 pages or less) or electronic source	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

15 OCT 10
Date



COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64 PARK RIDGE-NILES

164 S. Prospect Avenue**Park Ridge, IL 60068-4079****(847) 318-4300****FAX (847) 318-4351****www.d64.org**

October 13, 2010

Mr. Fred Spandet
Blue Cross Blue Shield of Illinois
1020 West 31st Street
Downers Grove, IL. 60515-5622

Re: Community Consolidated School District 64

Dear Mr. Spandet:

Community Consolidated School District 64 is reviewing plan alternatives and has authorized Gallagher Benefit Services, Inc. to prepare a proposal for inclusion in the Northern Illinois Health Insurance Program as part of this review.

Lisa Yefsky, Brian Butler and Michael Gorman of Gallagher Benefit Services are authorized to receive any information on our plans from Blue Cross Blue Shield for this purpose.

If you need further information regarding this authorization, please feel free to contact me at (847) 318-4324.


Sincerely,

Rebecca J Allard,
Business Manager

cc: Lisa Yefsky, Gallagher Benefit Services

Elementary School District 64
Park Ridge-Niles, Illinois

MEMO

DATE : October 25, 2010
TO : Board of Education
FROM : Betty Lattanzio – Purchasing Manager 
SUBJECT : Middle School Lunch Debit System

Beginning on Monday, November 8, 2010 the middle school lunch program will be shifting to a cashless food service debit system. Students and staff will pay for all purchases by entering an ID number on a keypad system linked to a debit account. The debit account is RevTrak, which is the same program currently being used by parents to pay student fees. Parents will be able to activate their student's food account beginning November 1, 2010. Cash will be accepted during the transition period until Winter Break. Beginning on January 4, 2011 no cash will be accepted.

Monday, November 8

Middle School Lunch Going "Cash-less"

DATES TO REMEMBER:

- Parents add money to lunch account beginning Monday, November 1
- Keypad system opens Monday, November 8
- Keypad or cash through Friday, December 19
- Keypad only, no cash beginning Tuesday, January 4



HOW TO BEGIN:

1. **Parents** can activate their student's account beginning Monday, November 1.

Visit the "Lunch Menu and Payment" page of your school website or visit the "Pay Student Fees" page of the District 64 website. Then, pay by credit or debit card in our RevTrak system. Parents will receive timely e-mail reminders when the account balance drops below \$15. Or, parents may send a check to the school office to be added into their child's account.

2. **Students** can go cash-less to buy a full lunch, beverages or a la carte items beginning, Monday, November 8 (if their account has been set up).

Students will just enter their ID number on a keypad to pay for their selections. The amount will be deducted from their account.

3. No cash will be accepted for any purchase beginning Tuesday, January 4 (upon return from Winter Break).

Questions? See the "Lunch Menu & Payment" page of your school website for details.

October 21, 2010

**Park Ridge-Niles School District 64
Middle School Lunch Debit System**

Schedule

- Parents add money to lunch account beginning Monday, November 1
- Keypad system opens Monday, November 8
- Keypad system or cash through Friday, December 19
- Keypad only, no cash beginning Tuesday, January 4

Frequently Asked Questions

My child only purchases milk and sometimes an a la carte item. Do I still need to use RevTrak?

Yes. Only the keypad debit system will be used for purchases at lunch time.

How much money can be added to my child's account?

The RevTrak website will accept any amount (\$1 or above).

What information do I need to access my child's account?

You will use your student's ID number to access the account. If you have already paid District 64 student fees previously using RevTrak, just login to your existing account to get started.

Where do I find the RevTrak store?

Visit either the Emerson or Lincoln website "Lunch Menu & Payment" page. Or, visit the "Pay Student Fees" page of the District 64 website.

Where will I find lunch within the RevTrak store?

You will find it either on the Emerson or Lincoln pages.

What information will I need to access the RevTrak system?

You will need your student's ID number, which appears on the report card. Or, call the school office.

How can I tell when my child's account balance is low?

You will receive an e-mail you when the balance drops below \$15.

My child qualifies for "free lunch." How will this be handled?

Your child will use the same keypad system in the lunch line as any other student. District 64 will fund that account for your child to receive a plate lunch as they are currently receiving. Parents also may add money to their child's account to purchase other, a la carte items.

What happens at the end of the school year?

For students in grades 6 and 7, any money left in their account is available for the next school year. For students in grade 8, the entire balance will be refunded to parents.

What happens if we transfer out of District 64?

Any balance left in the account will be refunded to parents.

How much money should I add to my child's account?

That is up to you. The cost of the daily lunch including milk for 2010-11 is \$2.40; beverages and a la carte items are priced separately.

Can I monitor what my child has purchased?

Parents can request information from the Arbor representative at their child's school for a report of the items purchased.

Will the price of lunch or a la carte items be raised to pay for this service?

No. The debit system actually will help control costs and be more efficient.

What will happen if my child's account goes to \$0?

A student will not be able to purchase food that day. However, a lunch will be provided for one day so that no student goes hungry.

When are account balances updated?

The accounts are updated at 2 a.m.

What is the cut-off for adding money to RevTrak so that it's credited to my child's account?

Payments must be made by 2 a.m. to be available for use that school day.

**BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**

Minutes of the Community Finance Committee
held at 7:00 p.m. October 14, 2010
Raymond E. Hendee Educational Service Center
164 S. Prospect Ave., Park Ridge, IL 60068

Superintendent Philip Bender called the meeting to order at 7:02 p.m. Also present were: Board of Education member Sharon Lawson; Business Manager Becky Allard; Public Information Coordinator Bernadette Tramm; Lincoln Middle School Principal Joel Martin; District 64 Technologist Allison Blum; and CFC members Craig Elderkin, Renate Stolzer, Melissa Nelson, Paul Sheehan, Jeff Bork, Kendra Griffin, Kent Bergren, and Dan Shaughnessy.

▪ **Update on Administrative Staffing Model**

Dr. Bender reported that he is moving forward on a study of the District's Educational Service Center (ESC) organization, which had been recommended by the CFC last year. He is working with an outside consultant, Mr. Jim Warren, who has previously assisted the Board in goal-setting and other matters. Mr. Warren will review administrative staffing in light of the natural transition that will occur in the near future as most of the District's central office leaders retire. Dr. Bender stated that rather than automatically replacing each individual, the study would allow the District to have an overview of administrative job positions and responsibilities to see whether these are the best configurations for staffing for the next 15-20 years. Dr. Bender noted that the District must continue to be sensitive to costs as staffing is changed, while at the same time maintaining the quality of service provided and moving existing initiatives along. He noted that the transition would evolve over several years as turnover occurs.

Mr. Elderkin asked whether Mr. Warren's study would provide the Board with a more holistic model of staffing so that the Board can better evaluate whether a proposed staff addition makes sense and also could evaluate what job functions could potentially be reduced or jettisoned. Dr. Bender reconfirmed that the study was intended to identify if and how administrative assignments could be reconfigured to better provide mandated services and needed leadership.

Mr. Elderkin urged Dr. Bender to make periodic pruning an ongoing process as a means of reshaping the organization for greater productivity, and thanked Dr. Bender for the opportunity for CFC to contribute its thoughts.

▪ **Financing of Capital Projects**

Ms. Allard reported that the District had proposed at the October 12 Board of Education meeting a slate of \$1.5 million in exterior projects for summer 2011 at Jefferson, Emerson, Franklin and Carpenter schools. She also noted that the District is still awaiting word from the Federal Aviation Administration (FAA) regarding the sound insulation project at Carpenter, which would trigger several related projects there to be funded directly by the District.

During the discussion of these projects, Board member Eric Uhlig had raised the topic of considering whether the District should finance these capital projects through its operating funds or whether short-term borrowing for capital improvements should be considered. Ms. Allard said she was bringing this topic to the CFC for further discussion.

Ms. Allard stated that she had conferred with Elizabeth Hennessy at William Blair & Co. and ascertained that the District actually could sell up to \$27 million of short-term debt without referendum and that projects undertaken with such funds must be completed within three years. Typically, District 64 has completed about \$1-1.5 million in capital projects each year. Ms. Allard stated that a realistic scenario would be borrowing \$5-6 million for projects to be completed over three years; Ms. Hennessy had calculated this would raise the District's debt service levy by 8¢ per \$100 of assessed valuation per year; it is currently 12¢. The market is considered very favorable right now for selling bonds. She confirmed that the District had issued bonds for the construction of Emerson School, but that these had been approved by referendum.

Dr. Bender then noted the Board would be doing a facilities tour of each building during the year as part of its on-site meeting schedule. He stated that the District would be undertaking a comprehensive, long-term facilities plan to maintain its investment in buildings and properties, once the new Director of Facilities Management is on board in January. He noted that the summer 2011 projects are items needing attention more immediately, but that the District also must take a longer view about its buildings, including some that are 80 years old.

Ms. Lawson said a Facilities Committee at the Board level is going to come back to life to take a longer and more coordinated view of these needs, and will work with the new Director on this. Dr. Bender added that neighborhoods served by each District 64 school are invested in the school and that these neighborhoods would be engaged in the planning process. There also was discussion about providing air conditioning in the future at Field and Jefferson schools, the only ones not equipped, assuming the FAA does fund Carpenter.

Further thoughts were shared, and it was generally agreed that: money has never been cheaper to borrow; the District appears well-positioned to take advantage of this due to its current low use of debt; and, a long-range facilities plan is needed to identify and prioritize projects so a funding schedule can be developed. The group concluded that it appears worthwhile for the Board to consider the use of bonds in more detail, either for short-term projects or for longer-term needs when they are identified as part of a comprehensive plan.

▪ **Update on Financial Projections**

Ms. Allard announced that the Board would conduct a Committee-of-the-Whole meeting on October 25 to study the parameters in the model developed by its consultant, Strat Plan, for use in this year's update to the projections. The projections will be revised for the Board after the CPI-U is issued in January. Ms. Allard recommended that CFC members attend on October 25 to hear the Board's discussion about the parameters.

Ms. Allard then reviewed recent financial data. She noted that the District's total Equalized Assessed Valuation (EAV) for 2009 increased only .77% for the 2009 tax year compared to the 2008 tax year, and that new construction had decreased by 35% from the previous year. The multiplier for Cook County, however, is the highest it's ever been. The net result will be that the 2009 tax rate is virtually the same as a year ago, having grown from 2.5573 in 2008 for the operating funds to 2.5595 or a .09% increase. The total tax rate, including debt service, has increased only .03% from 2.684 in 2008 to 2.6853 in 2009.

Regarding the timing of property tax revenues, Ms. Allard reported that the bills are expected to be mailed in mid-to-late November, which means the District will not have tax receipts until mid-to-late December. In 2011, the first installment due date has been pushed to April 1 instead of March, but will still be 55% of the total.

▪ **Maine Township School Treasurer**

Ms. Allard announced that Ahlbeck & Co. has merged with Cleveland-based SS&G, an independent accounting and business consulting firm. After discussion, it was decided that District 64 would seek official notification from the Maine Township School Trustees of this transition to ensure that there is no change in Mr. Tom Ahlbeck's status as School Treasurer.

▪ **Update on Spend Management**

Ms. Allard provided an update on the following items:

- **Transportation** – Bid specifications for regular education transportation services are being finalized; the Board received a timetable for the process at the last meeting. Special education transportation is contracted by the Maine Township Special Education Program (MTSEP). Ms. Allard stated that she would work in fall 2011 with the business managers of the other MTSEP districts to develop bid specifications for those services.
- **Benefits** – Ms. Allard said the District would explore school insurance cooperatives as a means to save additional money and improve medical insurance coverage for employees. Although this year's 0% increase was excellent, Ms. Allard said the District is open to considering joining a pool, such as the Northern Illinois Health Plan (NIHP).
- **Property & Liability Insurance** – Ms. Allard said she was exploring other pools available to obtain coverage beyond the groups in which District 64 currently participates.
- **Architectural Services** – Ms. Allard said the District would be issuing a Request for Proposal (RFP) for services, with proposals due in early January.

▪ **Education Finance Fact Book**

Ms. Tramm announced that District 64 had determined that the Fact Book could be accommodated within the main District website, instead of being managed by a website design firm and hosted on an outside server. This would reduce costs and allow immediate access to the materials for updates. Ms. Tramm stated she was working with Ms. Blum on recreating the chapters on the District 64 site and transferring all materials, most of which were created in 2006-07. Ms. Tramm reported that she and Mr. Elderkin had met to review the existing chapters to determine what data and pages within each

chapter needed updating and to review the status of several new chapters; she distributed a detailed list. Mr. Elderkin provided a brief review of how the Fact Book was originally created to provide an objective, accurate source of information about education finance and District 64 in particular. Mr. Bergren volunteered to assist Ms. Tramm and Mr. Elderkin with updating the financial data, based on reports to be provided by Ms. Allard.

Discussion then turned to the possibility of providing financial statements in a more corporate style format and of better identifying what spending is contractual and what is discretionary. A new reporting format would have to be developed; staff time to create a new report also would have to be considered. Ms. Allard noted that the new Skyward financial system was producing a new level of detail for reports that should help the Board more easily track expenditures. She noted the first quarter financial report would have this greater level of detail. It was agreed to see whether the new reporting format provided the desired data.

▪ **Review of Alumni Giving Study**

Mr. Elderkin introduced the report, "Integrated Community Giving Program," which is intended to evaluate whether a meaningful revenue stream could be developed for District 64 over the next five years and beyond through contact with alumni and the solicitation of donations. He said the purpose of tonight's review is to gather further comments and suggestions prior to presenting it to the Board at some point in the future. Mr. Elderkin noted that Phase I includes the scope and assessment of the project and is based almost exclusively on time contributed by CFC members. As the phases progress through strategy development, detailed work planning and implementation, the balance will shift to being 95% District staffing and resources.

Ms. Nelson then introduced the findings and recommendations included in Phase I of the study. She stated that the conclusion is that an integrated community giving program could be built into a viable revenue stream generating \$500,000 annually by year eight. She noted that the program would generate revenues within four broad operations: annual giving; purpose-driven fund-raising; grants and fellowships; and an investment club. Social networking would be both the glue linking the efforts and a tool. Several case studies also were presented. She pointed out relevant statistics, benefits and obstacles on each. Mr. Elderkin then discussed the potential financial impact from these sources, including income projections and assumptions.

Various suggestions were offered and several concerns were identified as the report was reviewed. Specifically, Dr. Bender asked that the District's legal counsel review the proposal so that any problems can be identified before the project moves too far along; and, Ms. Allard similarly requested a review from the insurance providers to identify any concerns.

▪ **Review of Spend Management Annual Study**

Mr. Bergren presented the study team's analysis of 2009-10 data. He stated the team had reviewed more than \$40 million in spending, including more than 11,800 line items and more than 800 suppliers. He said that CFC now has six years of expense data in its analysis. CFC reviews specifically about 25% of total District expenses, which average

about \$8.5 million annually. The report has identified several categories for further analysis, including: computer, supplies, student fee materials, and printing. Ms. Allard noted the District would be doing new copier leases again this year. Ms. Nelson and Mr. Bork volunteered to assist Mr. Bergren with follow up on the spend study.

Mr. Sheehan noted on the expense pie chart that special education accounts for 6% of the six-year average annual expenses. Ms. Allard noted that special education has a large reimbursement level that is not reflected on that chart. Ms. Sheehan inquired about cooperatives. Dr. Bender noted that he had experience with cooperatives in his previous district, and that his district had been in the process of leaving a cooperative. He noted that District 64 had avoided costly due process litigation concerning special education, and emphasized that special education is a very difficult and intricate subject and that it evokes very high emotions from parents. Ms. Allard noted that each Board member had been individually briefed this spring about the District's special education program to gain a full understanding of expenditures, reimbursements and legal issues.

Next Meeting

The next meeting was scheduled for Thursday, December 9 at 7 p.m. at the District 64 ESC.

Dr. Bender adjourned the meeting at 8:50 p.m.

Minutes submitted by Bernadette Tramm

MAINE TOWNSHIP SCHOOL TREASURER

Township 41 North, Range 12
1665 Elk Boulevard • Des Plaines, Illinois 60016-4776
Tel: 847/824-4000 • Fax: 847/824-4012

TRUSTEES:
Robert Goerne
Russ Ho
Dennis P. Van Mieghem

TREASURER:
Thomas H. Ahlbeck

SCHOOL DISTRICTS:
63 - East Maine
64 - Park Ridge
34 - Glenview
207 - Maine Township
62 - Des Plaines
High Schools

Date: October 18, 2010

To: School District 64 Board of Education

From: Thomas H. Ahlbeck
Clerk, Maine Township School Trustees

RECEIVED
OCT 19 2010

Re: Merger of Ahlbeck & Company with SS&G

Ahlbeck & Company has recently merged with SS&G, one of the nation's largest independent accounting and business consulting firm in the United States. On behalf of the Maine Township School Trustees, please rest assured that the Maine Township Treasurer's office will continue to serve your needs and that of your school district with the highest level of quality, responsiveness and commitment. This merger has no effect on the relationship you have with the Maine Township School Treasurer's office and the services this office provides to your school district since Ahlbeck & Company has always been independent of the Maine Township School Treasurer's office.

This merger allows SS&G to establish a presence in the Chicago market and helps expand the firm's already strong base of Illinois clients. SS&G is well-respected as a world-class service provider and Ahlbeck & Company is excited by the opportunity to provide their clients with additional services and expanded resources.

AHLBECK & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

AHLBECK.COM

1665 ELK BOULEVARD ■ DES PLAINES, ILLINOIS 60016-4776 ■ TEL: 847/824-4000 ■ FAX: 847/824-4012

October 7, 2010

Dear Friends and Business Associates:

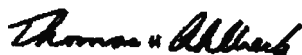
At Ahlbeck & Company, we have been committed to the success of our clients for nearly 50 years. Our focus on quality, service and technical expertise has been an integral part of our firm's approach, and we are happy to share with you some exciting news that will enhance our ability to better serve our clients and expand into new markets in the Chicago area.

We are pleased to announce that Ahlbeck & Company is merging with Cleveland-based SS&G, one of the nation's largest independent accounting and business consulting firms with a staff of more than 400 professionals. SS&G has developed expertise in a wide variety of industries and has a reputation for providing world-class "service that brings solutions." The integrity and professionalism of SS&G reflects the values of our firm, and we are proud to be part of this dynamic, well-established firm.

This merger brings even greater depth of technical expertise and more specialized services to our current clients, all with a focus on continuing to deliver the highest degree of quality. In addition, SS&G's expertise in specialty niches such as restaurants and healthcare will allow us to serve new industries and expand our market. We believe we can now provide the "best of both worlds" - continued quality service from people you have come to know and trust enhanced by a wealth of resources now available to you from SS&G.

We will continue to operate from our current office and anticipate a transition period of several weeks before completion of the process in mid-November. Quality and personal attention remain the highest priority and we look forward to continuing to serve our clients – both old and new – with the highest standard of excellence.

Very truly yours,



Thomas H. Ahlbeck



Dirk T. Ahlbeck

RECEIVED
OCT 12 2010