

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

Board of Education Agenda  
Regular Board Meeting  
Monday, April 23, 2012  
Roosevelt Elementary School – South Gym  
1001 S. Fairview Avenue

*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, April 23, 2012**

## TIME

## APPENDIX

|           |  |                                 |
|-----------|--|---------------------------------|
| 6:30 p.m. | <b>Meeting of the Board Convenes</b> <ul style="list-style-type: none"> <li>• Roll Call</li> <li>• Introductions</li> </ul>  |                                 |
| 6:30 p.m. | <ul style="list-style-type: none"> <li>• <b>Board Recesses and Adjourns to Closed Meeting</b></li> <li>- Collective Negotiations 5 ILCS 120/2(c)(2)</li> <li>- Employment of Specific Individual 5 ILCS 120/2 (c)(1)</li> </ul>  |                                 |
| 7:30 p.m. | <ul style="list-style-type: none"> <li>• <b>Board Resumes Regular Meeting</b></li> <li>• <b>Pledge of Allegiance</b> <ul style="list-style-type: none"> <li>-- Girls on the Run program</li> </ul> </li> <li>• <b>Public Comments</b></li> <li>• <b>Approval of Strategic Plan Year 3 – 2012-13 Activities and Budget</b> <ul style="list-style-type: none"> <li>-- Superintendent</li> </ul> </li> <li>• <b>Discussion of Class Size Guidelines</b> <ul style="list-style-type: none"> <li>-- Assistant Superintendent for Human Resources/Board President</li> </ul> </li> <li>• <b>Discussion and Approval of 2012-13 Student Fees</b> <ul style="list-style-type: none"> <li>-- Business Manager</li> </ul> </li> <li>• <b>Adoption of the 2012-13 Health Insurance Renewal Rates</b> <ul style="list-style-type: none"> <li>-- Business Manager</li> </ul> </li> <li>• <b>Consent Agenda</b> <ul style="list-style-type: none"> <li>-- Board President <ul style="list-style-type: none"> <li>• Personnel Report</li> <li>• Bills, Payroll and Benefits</li> <li>• Approval of Financial Update for the Period Ending March 31, 2012</li> <li>• Approval of IWAS – Illinois State Board of Education Maintenance Grant Matching Funds \$50,000</li> <li>• Approval of Intergovernmental Agreement with District 62 for Vision Services</li> <li>• Reject Bids for Roosevelt School Track</li> </ul> </li> </ul> </li> </ul> | A-1<br>A-2<br>A-3<br>A-4<br>A-5 |

- Acceptance of Legos
- Destruction of Audio Closed Minutes

• **Approval of Minutes**

**Action Item 12-04-5**

**A-6**

-- Board President

- Committee-of-the-Whole Minutes.....April 9, 2012
- Closed Session Minutes .....April 9, 2012
- Regular Minutes.....March 12, 2012
- Closed Session Minutes .....March 12, 2012

• **Other Items of Information**

**A-7**

-- Superintendent

- Upcoming Agenda
- Memoranda of Information
  - Maine Township School Treasurer Audit Report
  - ISBE Financial Profile
  - Hazardous Crossings
- School Search™ 2012 Bright Red Apple™ Award
- Minutes of Board Committees
  - Community Finance Committee Minutes of March 13, 2012
- Other
  - ISBE Certification of Recognition "Fully Recognized"
  - Healthy Living Month

• **Adjournment**

Next Regular Meeting: **Monday, May 21, 2012**  
 7:30 p.m. – Regular Board Meeting  
 Emerson Middle School  
 8101 N. Cumberland Avenue  
 Niles, IL 60714

May 7, 2012

Committee-of-the-Whole: Finance – 7:00 p.m.

- Presentation of Tentative Budget Draft #1 2012-13

Special Board Meeting – 8:00 p.m. (To begin at 8:00 p.m. or at the conclusion of the COW, whichever is later)

- Approval of Contractor from Fanning Howey and Approval of Award for Mechanical Updates at Carpenter School
- Approval Water Retention and Site Improvements at Carpenter
- Approval of Environmental Consultant
- Consent Agenda (Bills)

May 21, 2012 – Emerson

Regular Board Meeting – 7:30 p.m.

- Appointment of Lincoln Middle School Principal
- Appointment of Carpenter Elementary School Principal
- Horizon Award for Emerson Middle School
- Recognition of Student Awards
- ELF Grant Awards
- Recognition of Tenured Teachers
- Crisis Plan Presentation
- Approval of Contract for Roosevelt School Track
- Approval of April Financials
- Bid for PE Uniforms (memo)
- Approval of 2012-13 Transportation Contract
- Department of Student Learning Update (memo)

June 11

Committee-of-the-Whole: Finance – 7:00 p.m.

- Review Tentative Budget Draft #2 2012-13

June 25

Regular Board Meeting – 7:30 p.m.

- Final Strategic Plan Progress Report Year 2 – 2011-12
- Approval of May Financials

TBD

- Update on Illinois Youth Survey & Related Assessments
- Approval of Policies 3:60, 4:80, 5:90 and 7:305 (PRESS Issue 77, October 2011)
- Community Engagement Meeting 3 (Facility Master Plan)
- Report from Community Finance Committee

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 Facility Management 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.

Approval of Strategic Plan Year 3 – 2012-13 Activities and Budget

ACTION ITEM 12-04-1

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the 2012-13 Strategic Plan and District-wide priorities of \$275,000 for instructional coaches and \$31,200 for the priority activities as described in the April 9 report.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

To: Board of Education

From: Sandra Stringer, Assistant Superintendent for Human Resources  
Diane Betts, Assistant Superintendent for Student Learning

Date: April 23, 2012

Re: Class Size Guidelines

District 64 class size guidelines have utilized the same teacher/ student ratio for over 20 years, except during the budget reduction initiative beginning in the 2004-05 school year and ending in the 2006-07 school year. District class size guidelines refer to the size of the homeroom in each school.

**The current guidelines are:**

| Grade Level | Class Size Guideline |
|-------------|----------------------|
| K           | 22                   |
| 1 - 2       | 24                   |
| 3 - 4       | 26                   |
| 5 - 8       | 28                   |

**Guidelines in the Budget Reduction Initiative (2004 – 2007) were:**

| Grade Level | Class Size Guideline |
|-------------|----------------------|
| K - 2       | 24                   |
| 3 - 4       | 27                   |
| 5 - 8       | 29                   |

**Supportive Services – Channels of Challenge and Special Education**

Some students in District 64 also participate in “pull out” services during the school day. The programs include Supportive Services for Special Education, Academic Support or Gifted (Channels of Challenge). As a result, the number of students in a classroom at any given time may be less than the listed number of students in the homeroom.

The numbers of students receiving a variety of Support Services for Special Education at each school are listed below:

|            |    |
|------------|----|
| Carpenter  | 69 |
| Field      | 59 |
| Franklin   | 64 |
| Roosevelt  | 74 |
| Washington | 69 |
| Emerson    | 98 |
| Lincoln    | 92 |

Attachment 1 shows the numbers of students receiving Channels of Challenge Enrollment by School/ Grade/ Subject.

### **Park Ridge Education Association (PREA) Contract 2009 – 2012**

The current contract states in Article V, Section N:

**Range of Class Size** - The Board will endeavor to continue the range of class size (exclusive of special education classes) in effect during the 1984-85 school year. Upon reasonable request, the Superintendent or designee will meet with two (2) representatives of the Association and the affected teacher(s) to discuss the effects of class size in excess of said range, including any unique quantitative, qualitative, safety, or historical circumstances, the impact of mainstreaming students served under programs mandated by IDEA and, where appropriate, the circumstances involving gifted and ESL (English as a second language) students. It is further agreed that special consideration will be given to regular K-2 classrooms and at the middle school to core classes that go above 28. If a meeting is requested because the middle school core classes go above 28, one (1) meeting will be held per trimester per school. Among the options that may be considered are: (a) use of supplemental learning facilities, (b) subsequent adjustment of class size, (c) reassignment of pupils to other teachers in the same building, and (d) redesign of course structure for selected students in the affected courses.

If the Association feels that the Board has acted arbitrarily or capriciously with respect to this Article, it may file a grievance in accordance with the Grievance Procedure.

It has been our practice to meet with staff to determine how to proceed *after* the start of the year. However, classes that go one student over *before* the start of the year have received an additional section.

### **Class Size Survey**

District 64 surveyed 22 comparable districts on the Northwest side and the North Shore. Of these districts, 14 have flexible frameworks for adding additional classes. These districts are: Palatine 15; Wheeling 21; Prospect Heights 23; Wilmette 39; Northbrook 28; Glenview 30; Glencoe 35; Elk Grove 59; Winnetka 36; Schaumburg 54; East Maine 63; Skokie 69; Lincolnwood 74; and Arlington Heights 25. The remaining districts – Northbrook 27, Evanston 65, Glenview 34, Skokie 73.5 and Skokie 68 – add sections at specific times with one student over or some variation of this practice similar to Park Ridge-Niles District 64.

**Comparable districts have these class size ranges:**

| <b>Grade Level</b> | <b>Class Size Guideline</b> |
|--------------------|-----------------------------|
| <b>K</b>           | <b>20 - 25</b>              |
| <b>1 - 2</b>       | <b>21 - 25</b>              |
| <b>3 – 5</b>       | <b>21 - 28</b>              |
| <b>6 – 8</b>       | <b>27 - 30</b>              |

River Trails 26 and Des Plaines 62 have class size ranges outside the majority of District 64's comparables for student/ teacher ratios.

**Summary of Issues**

Class sizes in any district have important financial, educational and public perception impacts.

The current guidelines in District 64 promote equity among buildings. Our class size ranges are consistent with the majority of our comparables. The differences occur in the *timing* of when additional sections are added. As stated previously, in District 64 an additional teacher is hired when one class is over by one student prior to the start of the school year.

## 2011 – 2012 Channels of Challenge Enrollment by School/Grade/Subject

|                   |                 |                 |                 |
|-------------------|-----------------|-----------------|-----------------|
| <b>Carpenter</b>  | <b>Grade 3</b>  | <b>Grade 4</b>  | <b>Grade 5</b>  |
| Reading           | 7               | 11              | 9               |
| Math              | 8               | 8               | 7               |
| <b>Field</b>      | <b>Grade 3</b>  | <b>Grade 4</b>  | <b>Grade 5</b>  |
| Reading           | 29 (2 sections) | 22 (2 sections) | 22 (2 sections) |
| Math              | 15              | 13              | 21 (2 sections) |
| <b>Franklin</b>   | <b>Grade 3</b>  | <b>Grade 4</b>  | <b>Grade 5</b>  |
| Reading           | 11              | 9               | 12              |
| Math              | 8               | 9               | 7               |
| <b>Roosevelt</b>  | <b>Grade 3</b>  | <b>Grade 4</b>  | <b>Grade 5</b>  |
| Reading           | 11              | 18              | 18              |
| Math              | 15              | 19 (2 sections) | 18              |
| <b>Washington</b> | <b>Grade 3</b>  | <b>Grade 4</b>  | <b>Grade 5</b>  |
| Reading           | 16              | 15              | 16              |
| Math              | 18              | 14              | 20 (2 sections) |
| <b>Emerson</b>    | <b>Grade 6</b>  | <b>Grade 7</b>  | <b>Grade 8</b>  |
| Language Arts     | 34 (2 sections) | 45 (2 sections) | 24 (2 sections) |
| Math              | 29 (2 sections) | 35 (2 sections) | 31 (2 sections) |
| <b>Lincoln</b>    | <b>Grade 6</b>  | <b>Grade 7</b>  | <b>Grade 8</b>  |
| Language Arts     | 36 (2 sections) | 37 (2 sections) | 36 (2 sections) |
| Math              | 27 (2 sections) | 27 (2 sections) | 35 (2 sections) |

## Channels of Challenge District Totals

|               |                |                |                |
|---------------|----------------|----------------|----------------|
|               | <b>Grade 3</b> | <b>Grade 4</b> | <b>Grade 5</b> |
| Reading       | 64             | 75             | 77             |
| Math          | 64             | 63             | 73             |
|               | <b>Grade 6</b> | <b>Grade 7</b> | <b>Grade 8</b> |
| Language Arts | 70             | 82             | 60             |
| Math          | 56             | 62             | 66             |



APPROVAL OF 2012-13 STUDENT FEES

The Board of Education annually reviews and approves student fees. The attached information is for Board approval at the April 23, 2012, Board of Education meeting.

ACTION ITEM 12-04-2

I move that the Board of Education of Community Consolidated School District #64, Park Ridge-Niles, Illinois, approve the 2012-13 student fees presented in the attached worksheet.

Moved by:\_\_\_\_\_Seconded by:\_\_\_\_\_

AYES:

NAYS:

ABSENT:

4/23/12

**Park Ridge Niles Community Consolidated School District 64**  
**2012-13 Recommended School Fees**

|   | 2011-12  | Proposed<br>2012-13 | \$<br>Change | %<br>Change | Comments  |
|---|--|---------------------|--------------|-------------|---|
| <b>Required Fees</b>  |  |                     |              |             |   |
| Kindergarten  | \$84   | \$84                | \$0          | 0.0%        |   |
| Elementary Grades 1-5   | \$227  | \$227               | \$0          | 0.0%        |   |
| Middle School   | \$315  | \$315               | \$0          | 0.0%        |   |
| <b>Participatory Fees</b>   |  |                     |              |             |   |
| Instrumental Music  |  |                     |              |             |   |
| Beginner  | \$40   | \$40                | \$0          | 0.0%        |   |
| Advanced  | \$40   | \$40                | \$0          | 0.0%        |   |
| Basketball  | \$100  | \$100               | \$0          | 0.0%        |   |
| Volleyball  | \$75   | \$75                | \$0          | 0.0%        |   |
| Cross Country   | \$25   | \$25                | \$0          | 0.0%        |   |
| Chorus - Elementary   | \$5  | \$5                 | \$0          | 0.0%        |   |
| Chorus - Middle School  | \$15   | \$15                | \$0          | 0.0%        |   |
| <b>Bus Fees</b> <i>(State Reimbursement does not cover the cost of students who are transported and reside within 1 1/2 miles of the attendance center)</i> |  |                     |              |             |   |
| All Year  | \$510  | \$510               | \$0          | 0.0%        |   |
| Cold Weather  | \$305  | \$305               | \$0          | 0.0%        |   |
| <b>Lunch Fee</b>  | \$2.50   | \$2.60              | \$0.10       | 4.0%        | 1. Reflects increased food costs<br>2. Ala Carte price increases attached |
| <b>Elementary Lunch Supervision Fees</b>  |  |                     |              |             |   |
| Early Payment <i>(on or before July 15)</i>   | \$165  | \$0                 | (\$165)      | -100.0%     | See Attachment 1 memorandum dated March 12, 2012                          |
| Regular Payment <i>(after July 15)</i>  | \$215  | \$0                 | (\$215)      | -100.0%     |   |
| <b>Elementary Before School Fees (Program start time 7:00 AM)</b>   |  |                     |              |             |   |
| Plan A <i>(on or before July 15)</i>  | \$475  | \$489               | \$14         | 3.0%        | Reflective of December 2011 CPI-U   |
| Plan B <i>(after July 15)</i>   | \$550  | \$567               | \$17         | 3.0%        |   |
| Plan C - <i>Emergency Daily Rate</i>  | \$20   | \$21                | \$1          | 3.0%        |   |
| <b>Jefferson Extended Day Care</b>  | <i>Board Approved changes in billing on January 23, 2012; see Attachment 2 memorandum.</i> |                     |              |             |   |

# PARK RIDGE- NILES SCHOOL DISTRICT 64

## 2012- 2013 SCHOOL YEAR PRICE LIST

### Recommended increases in BOLD

DAILY PLATE LUNCH W/MILK 2.50 2.60

#### SNACKS

|                                 |           |             |
|---------------------------------|-----------|-------------|
| BAGEL                           | 1.00      |             |
| BAKED CHIPS, 1.5 OZ             | 1.00      | <b>1.05</b> |
| BREAD STICK, 1.5 OZ             | 0.60      |             |
| BROWNIES/CAKES                  | 1.00      |             |
| CHEEZ IT, 1.5 OZ                | 0.90      |             |
| CHURRO                          | 1.10      |             |
| APPLE BOSCO STICK (1)           | 1.25      |             |
| COOKIE, OTIS SPUNKMEYER 2.3 OZ  | 1.05      | <b>1.10</b> |
| GARDEDOS, 1.75 OZ               | 1.10      |             |
| MUNCHIES                        | 0.85      |             |
| OREO COOKIES, 2 OZ              | 1.10      |             |
| POP TARTS, 3.67 OZ              | 1.10      |             |
| POP TARTS, WHOLE GRAIN, 3.67 OZ | 1.10      |             |
| PREMIUM ICE CREAM               | 1.50-2.75 |             |
| PRETZELS, 6 OZ                  | 1.10      |             |
| RICE KRISPIE TREATS, 1.3 OZ     | 1.00      |             |
| VICKIE'S CHIPS, 1.3 OZ          | 1.20      | <b>1.25</b> |
| WELCH'S FRUIT, 2.25 OZ          | 1.10      |             |
| YOGURT, 6 OZ                    | 1.20      |             |
| YOGURT PARFAIT, 10 OZ           | 1.65      |             |

#### SIDE DISHES

|                          |      |             |
|--------------------------|------|-------------|
| HOT VEGETABLE (4 oz)     | 0.55 |             |
| SEASONED FRIES (4 oz)    | 1.90 | <b>2.00</b> |
| FRENCH FRIES 4 oz        | 1.40 | <b>1.50</b> |
| RICE OR POTATO           | 0.75 |             |
| SOUP - w/ crackers 12 oz | 1.10 |             |
| CHILI, 12 OZ             | 1.35 |             |
| CHEESE SAUCE, 2 OZ       | 0.50 |             |
| MARINARA SAUCE, 4 OZ     | 0.60 |             |
| CREAM CHEESE             | 0.50 |             |

#### ROTATING FOOD BARS

|              |      |             |
|--------------|------|-------------|
| SANDWICH BAR | 3.40 | <b>3.50</b> |
| MEXI BAR     | 3.05 | <b>3.15</b> |
| JUMP ASIAN   | 3.05 | <b>3.15</b> |
| PASTA BAR    | 3.05 | <b>3.15</b> |

#### ENTREES

|                             |      |             |
|-----------------------------|------|-------------|
| BOSCO STICKS, 2 CT          | 2.40 | <b>2.45</b> |
| CHEESEBURGER                | 2.00 | <b>2.10</b> |
| BREADED CHICKEN SANDWICH    | 2.00 | <b>2.10</b> |
| CHICKEN TENDERS, 3 OZ       | 3.00 | <b>2.15</b> |
| NACHOS W/CHEESE, 4 OZ       | 1.50 | <b>1.60</b> |
| PIZZA, 16" 8 CUT, PEPPERONI | 2.50 | <b>2.55</b> |
| PIZZA, 16" 8 CUT, CHEESE    | 2.20 | <b>2.25</b> |

#### BEVERAGES

|                        |      |             |
|------------------------|------|-------------|
| BOTTLED WATER 8 OZ     | 0.75 |             |
| BOTTLED WATER, 16.9 OZ | 1.00 |             |
| GATORADE, 12 OZ        | 1.65 | <b>1.75</b> |
| PROPEL, 12 OZ          | 1.65 | <b>1.75</b> |
| WELCH'S 12 OZ          | 1.40 | <b>1.50</b> |
| MILK 8 OZ              | 0.55 |             |
| MILK - ELEMENTARY      | 0.50 |             |

#### SALADS


|                       |      |
|-----------------------|------|
| BUFFALO CHICKEN SALAD | 3.50 |
| CHICKEN CAESAR SALAD  | 3.50 |
| TACO SALAD            | 3.50 |
| SALAD BAR             | 3.00 |



**Anchor**  
Management, Inc.

Recommended:  
March 5, 2012

To: Board of Education

From: Rebecca Allard, Business Manager   
Kimberly Nasshan, Principal, Washington School  
Daniel Walsh, Principal, Franklin School  
Marcy Canel, Principal, Carpenter School

Subject: Elementary Lunch Supervision Program

Date: March 12, 2012

When the Board approved student fees in April 2011, the direction was to review the elementary lunch supervision program from an operations perspective to determine if the District could find any cost savings.

Three elementary principals, Natalie Blachut, and I met to discuss what is working and what is concerning. The first item of concern is the "open campus" model where the District continues to allow students to go home for lunch. The committee strongly believes the District should eliminate the current practice that allows students to go home for lunch. The elementary lunch program should be consistent with the middle school program of a closed campus.

With an elementary closed campus, during lunchtime, the District is still responsible for student supervision but the lunch supervision fee would be eliminated. Parents could still choose to pick-up their child up for lunch and follow building procedures for accountability. This recommendation comes from concerns for student safety that may arise from lack or lapse of supervision. This also provides necessary student monitoring related to parent custody issues that are becoming more complex and difficult. School offices are expected to monitor and ensure restraining orders and divorce decrees are being followed. With an open campus this is next to impossible to ensure.

The new bus company has raised the following safety concerns:

- No written route. A written route would assure student drop-off and pick-up continuity.

- Student compliment changes daily. Fear that a delayed, injured or missing student may go unnoticed and neither the driver nor base is able to track who is riding the bus.
- Substitute bus driver route confusion. Since there is no actual route, there is the potential that a student will be skipped returning to school.
- No guarantee of minor child care. It is unknown if the student is expected home or has permission to be dropped at an alternate location.
- Illinois-Central would not be able to confirm if a student is on the bus should an emergency arise.
- The safety of our students is our priority and it is my recommendation that lunch time transportation be disbanded based on the above concerns.

It is also the opinion of the principals that the majority of the students who choose to go home for lunch are doing so in order to avoid the fees.

Student safety should drive all recommendations made by the Administration. Since the District assumed all financial responsibilities for the lunch supervision program five years ago, the committee felt it was important to evaluate the program first with student safety in mind and then provide a financial analysis.

Financial information regarding the lunch supervision program:

- 2,384 is the current student enrollment grades 1 -5;
- 148 elementary students are on fee waivers;
- 49 special education students do not pay the lunch supervision fee;
- 56 elementary students have failed to pay the lunch supervision fee;
- 1,624 students paid the fee by July 15;
- 507 students paid the fee after July 15;
- \$375,349.80 is the total revenue collected to date for lunch supervision program.

Based on the above information, the committee strongly believes that the current practice of allowing students to go home for lunch unaccompanied by a parent or guardian should be discontinued.

To: Board of Education  
Philip Bender, Superintendent

From: Rebecca J. Allard, Business Manager  
Leslye Lapping, Coordinator, Extended Day / Pre-School Services

Date: January 23, 2012

Subject: Change in Jefferson Billing Procedures

**History:**

Jefferson School operates, for a fee, the following programs: extended day kindergarten program, before school care for the extended day kindergarten program; K-5 after school care program, summer school day care program. In addition, Jefferson operates an inclusive early childhood day care program; this memorandum does not address the fees and billing system associated with that program.

**Current Practices:**

- In April 2011, the Board approved a twenty cent increase in all Jefferson fees.
- The current fee of \$5.00 per hour was billed, for the time students attended the program, after the service had been delivered.
- The billing system used a system designed in file maker pro. This system is not only difficult to maintain but also hinders any program improvements.

**Proposed Changes:**

The following modifications are being recommended for billing procedures only. The current hourly rate is \$5.00 per hour and the following recommendations have been developed based on this rate.

The recommended changes also modify the billing system from billing after the fact for the hours the student actually attends the program to a system that bills in advance, by month, for the time the student has been registered for. In addition, the following describes the changes:

- All billing will be done in advance through RegWerks, a module of RevTrak (*no cost for the use of this system*).
- Bills will be prepared by the 15<sup>th</sup> of each month for daycare services to be provided in the following month.
- Parents will have the ability to view monthly and yearly billing statements online.
- Eliminate the one-time registration fee for students new to the program (*previously \$25*).

- Billing will be based on flat daily / weekly rates as follows: *(previously \$5 per hour)*.
- All fees will be payable to District 64

### **2012 Summer Program**

- Half day: \$30 per day *(hours 7:00 AM – 1:00 PM or Noon – 6:00 PM)*
- Full day: \$50 per day
- Early drop off fee: \$20 per child
- Late pick-up fee: \$20 per child

The early drop off fee will be assessed, per day per child, when the student is dropped off fifteen minutes before the designated start time of the program.

The late pickup fee will be assessed, per day per child, when the student is picked up after the designated pickup time. Children in the morning half day program must be picked up by 1:00 PM to avoid the late fee charge. Children in the afternoon half day program or full day program must be picked up by 6:00 PM to avoid the late fee charge.

### **2012-2013 School Year Programs**

- Kindergarten Extended Day Program (\$20 per day)
  - Two Day Per Week Program: \$40 per child
  - Five Day Per Week Program: \$90 per child
  - Early drop off fee: \$20 per child

The early drop off fee will be assessed, per day per child, when a kindergarten student in the morning program, is dropped off more than fifteen minutes prior to the designated start time.

- After School Extended Day Care Program (\$15 per day)
  - Two Day Per Week Program: \$30 per child
  - Five Day Per Week Program: \$70 per child
  - Late pickup fee: \$20 per child

The late pickup fee will be assessed, per day per child, when a child is picked up after 6:00 PM.

- Before School Care for the Extended Day Kindergarten Program
  - Two Day per Week Fee \$20
  - Five Day per Week Fee \$45
  - Emergency Drop-off Fee \$20

**Revised - Extended Day Profit/Loss Statement & Projection**

|                            | Actual            | Estimated          | Estimated         |
|----------------------------|-------------------|--------------------|-------------------|
|                            | <u>2010-2011</u>  | <u>2011 - 2012</u> | <u>2012-2013</u>  |
| Revenues:                  |                   |                    |                   |
| Daycare fees collected     | 732,743.58        | 732,743.58         | 732,740.00 (1)    |
| Expenses:                  |                   |                    |                   |
| Administrative Salaries    | 110,585.75        | 107,859.92         | 107,860.00 (2)    |
| TA Salaries                | 191,526.19        | 199,989.75         | 199,990.00 (2)    |
| Assistant Salaries         | 217,269.03        | 240,154.98         | 240,150.00 (2)    |
| Administrative Benefits    | 45,123.79         | 29,842.33          | 32,830.00 (2)     |
| TA Benefits                | 78,798.74         | 84,224.53          | 92,650.00 (2)     |
| Assistant Benefits         | 25,780.59         | 28,379.77          | 31,220.00 (2)     |
| Workshops                  | 1,656.00          | 1,500.00           | 1,350.00 (3)      |
| Field Trips (incl. transp) | 2,492.19          | 4,100.00           | 3,690.00 (3)      |
| Supplies & Snacks          | 28,238.16         | 32,450.00          | 29,210.00 (3)     |
| Contingencies              | -                 | 1,000.00           | 1,000.00 (4)      |
| Total Expenses             | <u>701,470.45</u> | <u>729,501.28</u>  | <u>739,950.00</u> |
| Net Profit/(Loss)          | <u>31,273.13</u>  | <u>3,242.30</u>    | <u>(7,210.00)</u> |

**Assumptions for 2012-2013 Estimates:**

- (1) The district is switching to flat daily/weekly billing rates for 2012-2013. The new rates equate to approximately \$5.00 per hour, which is the hourly rate charged in 2011-2012. Therefore, we estimated revenues to remain consistent with prior years.
- (2) Used FY11-12 contracts as an estimate for salaries. Assumed 50% of administrative salaries and and benefits are applicable to the daycare program. All benefits were estimated at a 10% increase from from FY11-12.
- (3) Estimated as 90% of the budget for FY11-12.
- (4) In previous years, the district has budgeted approximately \$6,000 for other expenses such as mileage reimbursement, other professional services, student activities, and equipment. No expenses have been incurred in the past two years so only \$1,000 is estimated for such contingencies.



ADOPTION OF 2012-13 HEALTH INSURANCE RENEWAL RATES FOR:  
PREFERRED PROVIDER PLAN (PPO); HEALTH MAINTENANCE  
ORGANIZATION (HMO); AND HIGH DEDUCTIBLE HEALTH PLAN (HDHP)  
MEDICAL PLANS

Attached are the Northern Illinois Health Insurance Plans (NIHIP) 2012-13 health insurance rates. The increase in the NIHIP plans is 6.5% for the PPO and the HDHP and 6.8% for the HMO. These rates are effective September 1, 2012.

The distribution of the rates between the employer and the employee will be determined during PREA negotiations.

ACTION ITEM 12-04-3

I move the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the medical insurance rates as presented for 2012-13 school year per the attached documents.

Moved By:\_\_\_\_\_ Seconded By:\_\_\_\_\_

AYES:

NAYS:

ABSENT:

4/23/2012

# **PARK RIDGE-NILES CCSD #64**

**Final Renewal Rate Page**  
**9/1/2012 through 8/31/2013**

## **PPO 350**

| Rate Tier                            | Employees | Current Rates - 9/1/11 through 8/31/12 | NIHIP Final Renewal Rates - 9/1/12 to 8/31/13 |
|--------------------------------------|-----------|--|---|
| Single                               | 264       | \$656.07                               | \$698.95                                      |
| Single + 1                           | 59        | \$1,295.04                             | \$1,379.68                                    |
| Family                               | 93        | \$1,854.72                             | \$1,975.94                                    |
| Medicare Single                      | 0         | \$524.85                               | \$559.15                                      |
| Medicare Family                      | 0         | \$1,049.70                             | \$1,118.31                                    |
| Total Monthly                        | 416       | \$422,099                              | \$449,686                                     |
| Percentage Change from Current Rates |           |  | 6.5%  |

## **HDHP**

| Rate Tier                            | Employees | Current Rates - 9/1/11 through 8/31/12 | NIHIP Final Renewal Rates - 9/1/12 to 8/31/13 |
|--------------------------------------|-----------|--|---|
| Single                               | 0         | \$585.21                               | \$623.46                                      |
| Single + 1                           | 0         | \$1,155.18                             | \$1,230.68                                    |
| Family                               | 1         | \$1,654.41                             | \$1,762.54                                    |
| Medicare Single                      | 0         | \$468.17                               | \$498.77                                      |
| Medicare Family                      | 0         | \$936.33                               | \$997.53                                      |
| Total Monthly                        | 1         | \$1,654                                | \$1,763                                       |
| Percentage Change from Current Rates | -         | -                                      | 6.5%  |

## **HMO**

| Rate Tier                            | Employees | Current Rates - 9/1/11 through 8/31/12 | NIHIP Final Renewal Rates - 9/1/12 to 8/31/13 |
|--------------------------------------|-----------|--|---|
| Single                               | 23        | \$437.37                               | \$467.12                                      |
| Single + 1                           | 5         | \$863.38                               | \$922.11                                      |
| Family                               | 25        | \$1,236.46                             | \$1,320.57                                    |
| Medicare Single                      | 0         | \$349.89                               | \$373.69                                      |
| Medicare Family                      | 0         | \$699.78                               | \$747.38                                      |
| Total Monthly                        | 53        | \$45,288                               | \$48,368                                      |
| Percentage Change from Current Rates | -         | -                                      | 6.8%  |

## **Total PPO and HMO**

|                                      |     |             |             |
|--------------------------------------|-----|-------------|-------------|
| Total Monthly - All Plans            | 470 | \$469,041   | \$499,817   |
| Total Annual - All Plans             | -   | \$5,628,493 | \$5,997,808 |
| Percentage Change from Current Rates | -   | -           | 6.6%        |

*This analysis is for illustrative purposes only, and is not a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future health care costs including utilization patterns, catastrophic claims, changes in plan design, health care trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. Please see your policy or contact us for specific information or further details in this regard.*

**PARK RIDGE-NILES CCSD #64**  
**Final PPO Renewal Projection**  
**9/1/2012 through 8/31/2013**

| Category                                | NIHIP Option      |                   |
|---|-------------------|-------------------|
|   | Medical and Rx    |                   |
|   | 3/1/10 to 2/28/11 | 3/1/11 to 2/29/12 |
| Incurred Claims                         | \$3,984,198       | \$4,720,042       |
| Claim Adjustment                        | \$70,576          | \$44,091          |
| Total Claims Over \$50k                 | (\$863,005)       | (\$1,092,388)     |
| Total Adjusted Claims                   | \$3,191,768       | \$3,671,745       |
| Experience Period Employees             | 5,142             | 5,051             |
| PEPM Adjusted Claim Cost                | \$620.73          | \$726.93          |
| Annual Trend                            | 8.3%              | 8.3%              |
| Trend Months                            | 30                | 18                |
| Trend Factor                            | 1.2206            | 1.1270            |
| PEPM Trended Claim Cost                 | \$757.65          | \$819.29          |
| Large Claim Adjustment                  | \$87.51           | \$79.19           |
| Dependent Ratio Adjustment              | 3.54%             | 0.14%             |
| Adjusted Claim Cost                     | \$871.99          | \$899.63          |
| Period Weighting                        | 30%               | 70%               |
| Blended Projected Claim Costs           | \$891.34          |                   |
| Estimated Renewal Employees             | 417               |                   |
| Experience Period Months                | 12                |                   |
| 9/1/12 through 8/31/13 Projected Claims | \$4,460,252       |                   |

|   |             |
|---|-------------|
| Total Projected Claims 9/1/12 to 8/31/13      | \$4,460,252 |
| Specific Stop Loss Premium                    | \$194,785   |
| \$50k - \$170k Claim Liability                | \$528,467   |
| Administration and Other Fees                 | \$297,338   |
| Estimated Rx Rebates                          | (\$63,451)  |
| Total Projected Fixed Costs 9/1/12 to 8/31/13 | \$957,139   |

|   |             |
|---|-------------|
| Total Projected Costs 9/1/12 to 8/31/13 | \$5,417,391 |
| Current Premium                         | \$5,085,039 |
| Projected Premium Increase              | \$332,352   |
| Estimated Renewal Adjustment            | 6.5%        |

This analysis is for illustrative purposes only, and is not a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future health care costs including utilization patterns, catastrophic claims, changes in plan design, health care trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. Please see your policy or contact us for specific information or further details in this regard.



## PARK RIDGE-NILES CCSD #64

### Final HMO Renewal Projection

9/1/2012 through 8/31/2013

| Category                                | NIHIP Option      |                   |
|---|-------------------|-------------------|
|   | Medical and Rx    |                   |
|   | 3/1/10 to 2/28/11 | 3/1/11 to 2/29/12 |
| Paid Claims                             | \$178,602         | \$204,287         |
| Claim Adjustment                        | \$1,607           | \$1,231           |
| Total Claims Over \$50k                 | \$0               | \$0               |
| Total Adjusted Claims                   | \$180,210         | \$205,518         |
| Estimated Experience Period Employees   | 575               | 566               |
| PEPM Adjusted Claim Cost                | \$313.41          | \$363.11          |
| Annual Trend                            | 8.7%              | 8.7%              |
| Trend Months                            | 30                | 18                |
| Trend Factor                            | 1.2319            | 1.1333            |
| PEPM Trended Claim Cost                 | \$386.09          | \$411.51          |
| Large Claim Adjustment                  | \$0.00            | \$0.00            |
| Dependent Ratio Adjustment              | 0.00%             | -2.93%            |
| Adjusted Claim Cost                     | \$386.09          | \$399.45          |
| Period Weighting                        | 30%               | 70%               |
| Blended Projected Claim Costs           | \$395.44          |                   |
| Estimated Renewal Employees             | 54                |                   |
| Experience Period Months                | 12                |                   |
| 9/1/12 through 8/31/13 Projected Claims | \$256,246         |                   |

|   |           |
|---|-----------|
| Total Projected Claims 9/1/12 to 8/31/13                    | \$256,246 |
| Physician Service Fees                                      | \$245,047 |
| Total Projected Claims and Physician Fees 9/1/12 to 8/31/13 | \$501,293 |
| Specific Stop Loss/Pooling Premium                          | \$41,525  |
| Administration and Other Fees                               | \$37,603  |
| Total Projected Fixed Costs 9/1/12 to 8/31/13               | \$79,129  |

|   |           |
|---|-----------|
| Total Projected Costs 9/1/12 to 8/31/13 | \$580,422 |
| Costs at Current Funding                | \$543,455 |
| Projected Premium Increase              | \$36,967  |
| Estimated Renewal Adjustment            | 6.8%      |

This analysis is for illustrative purposes only, and is not a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future health care costs including utilization patterns, catastrophic claims, changes in plan design, health care trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. Please see your policy or contact us for specific information or further details in this regard.

Approval of Minutes

ACTION ITEM 12-04-5

I move that the Board of Education of Community Consolidated School District 64 approve the Committee-of-the-Whole Minutes of April 9, 2012, Closed Session Minutes of April 9, 2012, Regular Minutes of March 12, 2012 and Closed Session Minutes of March 12, 2012.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:



**BOARD OF EDUCATION  
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64  
Minutes of the Regular Meeting held at 7:30 p.m.  
March 12, 2012  
Lincoln Middle School - Cafeteria  
200 S. Lincoln Avenue, Park Ridge**

Board President John Heyde called the meeting to order at 6:00 p.m. Other Board Members present were Dan Collins, Scott Zimmerman, Pat Fioretto, Anthony Borrelli and Sharon Lawson. Also present was Dr. Bender, Superintendent. Board member Eric Uhlig joined the meeting after the roll call.

At 6:32 p.m. it was moved by Board member Zimmerman and seconded by Board member Fioretto to adjourn to closed session for the purpose of discussing matters related to collective negotiations 5 ILCS 120/2(c)(2) and employment of specific individuals 5 ILCS 120/2 (c) (1). The votes were cast by roll call as follows: Ayes - Borrelli, Lawson, Uhlig, Fioretto, Heyde, Zimmerman and Collins; Nays - None; Present - None. The motion carried.

The Board adjourned from closed session at 7:30 p.m. and resumed the regular Board meeting at 7:35 p.m. Present at the regular meeting were Superintendent Philip Bender, Assistant Superintendents Dr. Sandra Stringer and Diane Betts, Director of Pupil Services James Even, Director of Technology Terri Bresnahan, Director of Facility Management Scott Mackall and Public Information Coordinator Bernadette Tramm.

Board of Education meetings are now being videotaped and may be viewed in their full length from the District's website at  
<http://www.d4.org/subsite/dist/page/board-education-meetings-984>

**PUBLIC COMMENTS**

**Public Comments**

Katie Renali, a Roosevelt School parent expressed concern about the high student fees, the financial impact it has on families and how they are higher than comparable districts. She asked the Board to take this into consideration when approving the fees at the April Board meeting.

Vicky Lee, Vice-President of the Carpenter PTO and mother of two children at Carpenter, addressed the Board regarding Principal Marcy Canel's employment contract and asked that it be renewed. Ms. Lee outlined the positive changes Dr. Canel has made for students during her tenure at Carpenter School and the impact not renewing her contract will have on the school.

**PRESENTATION – WELLNESS COUNCIL**

**Presentation –  
Wellness Council**

Dr. Bender introduced the members of the Wellness Council and outlined the goals of the Council and the activities that have taken place over the past two years. Dr. Bender talked about the future goals of the Wellness Council and expressed appreciation for the work that has been accomplished to date.

Mr. Heyde expressed his appreciation and values the work being done in the area of wellness in the District.

**APPOINTMENT OF ASSISTANT SUPT.  
FOR HUMAN RESOURCES**

Appointment of  
Assistant Supt. for  
Human Resources

Dr. Bender announced the recommendation of Mr. Joel Martin, principal of Lincoln Middle School, as the new Assistant Superintendent for Human Resources upon the retirement of Dr. Stringer in June.

Dr. Bender reviewed Mr. Martin's experience as an educator first as a social studies and reading teacher in the Chicago school system and then a social studies teacher in the Tinley Park school system where he also served as an Assistant Principal and Principal. Currently, he is in his second year as the principal at Lincoln Middle School and has been active in various leadership positions in the district.

Mr. Martin received his bachelors degree in history education from Illinois State University, a masters degree in education from Governor's State University and will be completing a doctorate of education from Lewis University this July.

**ACTION ITEM 12-03-1**

Action Item  
12-03-1

It was moved by Board member Zimmerman and seconded by Board member Lawson that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois approve the appointment of Joel Martin as the Assistant Superintendent for Human Resources beginning July 1, 2012 through June 30, 2013. The votes were cast as follows:

AYES: Collins, Zimmerman, Uhlig, Heyde, Fioretto, Lawson, Borrelli

NAYS: None

PRESENT: None

ABSENT: None

The motion carried.

**STRATEGIC PLAN PROGRESS  
REPORT #2 – 2011-12**

Strategic Plan Progress  
Report #2 – 2011-12

Bernadette Tramm gave an overview of the activities completed since the last strategic plan update was presented to the Board in December 2011. These activities include work sessions at the February 10 Institute Day, presentations at building meetings on February 29 and presentations in January on 21<sup>st</sup> Century Learning and instructional coaches. Ms. Tramm noted that Terri Bresnahan and the tech coaches recently made a presentation at the annual Illinois Computing Educators annual conference.

Strategy I – Technology: In addition to presentations at February 29 building meetings this committee has focused on the National Educational Technology Standards for Students and Teachers. Committee members have gained new skills for integrating technology into the curriculum.

Strategy II - Student Goals: This committee has focused on identifying the best e-portfolio format as well as looking at student goal setting pilots being conducted throughout the district.

Strategy III – Collaboration With our Partnership: A teacher steering committee has been formed and will be meeting for the first time in April.

Strategy IV – Student Learning: This committee has focused on “unwrapping” the priority standards, developing the “big ideas” and “essential questions” that will guide instruction towards these standards, mapping out how they fit into the current curriculum and supporting teachers in the use of student data to guide differentiated instruction and interventions.

Strategy V - Change Protocol Strategy: The eight-step change protocol checklist is being used throughout the District when thinking about the impact of change.

Budget – a significant portion of the budget is for the tech coach pilot. Other expenses have been lower than originally projected. More of the budget will be used before this year’s work is completed.

Strategic Plan activities will continue on a more limited basis for the remainder of the school year. Building meetings in April and May will be used to share Strategy IV and plans for next year.

Planning is taking place now for the 2012-2013 school year. The format will be different. Budget limitations and additional mandates that have been added since the original five-year timeframe was developed will impact what can be accomplished. A proposal will be presented to the Board on April 9th.

Mr. Borrelli asked when the NETS for teachers will be established. Ms. Bresnahan said it is currently in process but wants to fully understand what resources will be in place moving forward. It will be a major focus for the buildings and the TIC committee. She wants to have a solid plan in place for professional development so that expectations can be met.

Mr. Fioretto said he pleased to hear that we are at a point where we will review the plan. He would like to hear what the focus and goals are and feels that it may not be possible to accomplish all of the goals in five years.

Mr. Collins said he would like to see more metrics on the scorecard.

Mr. Uhlig would like to see what the cost of other projects would be in addition to the cost of the tech coaches. Ms. Tramm said there will be other expenses but that the tech coaches will be the biggest ticket item.



Ms. Betts said while keeping the budget in mind they are thinking of ways to blend the differentiation coaches, which were part of the original strategic plan, with the tech coaches and curriculum specialists.

Mr. Heyde acknowledged everyone's awareness of budget constraints and realizes that it may be necessary to re-prioritize the plan in order to accomplish whatever mandates exist now or will come along.

#### **DISCUSSION: 2012-13 STUDENT FEES**

Discussion: 2012-13  
Student Fees

Ms. Allard said that the Board annually reviews student fees. The recommendation is to not increase fees for the 2012-2013 school year. Fees have not increased since fees were established for the 2009-2010 school year after a study was conducted in the spring of 2009. Participatory and bus fees will also not change. The lunch program fee at the middle school will increase 4%. For security and safety reasons and to provide some financial relief to families, it is recommended that the elementary lunch program supervision fee be eliminated and that buildings have a closed campus for the lunch program. There would be no transportation provided at lunch. Parents would still have the option to pick their children up for lunch. This change will result in a loss to the education fund of approximately \$375,000. It is recommended that the before school program be increased by 3%.

Mr. Fioretto said he continues to support keeping fees level and waiving the lunch program fee.

Dr. Borrelli asked if the participatory fees are being subsidized.

Ms. Betts said participatory fees were never meant to cover the entire cost of a program. They are intended to cover fees directly related to the activity such as referees and transportation. Student fees were designed to cover the majority of expenses. Ms. Allard said the CFC will be looking at student fees.

Ms. Lawson asked if other districts are receiving state and federal money to fund their lunch programs. Ms. Allard said not for this type of lunch program and that there are very few districts that assess this type of fee.

Mr. Zimmerman asked is there is any savings by not having transportation at lunch. Ms. Allard said no because transportation will still be needed for kindergarten students.

Mr. Heyde acknowledged that the lunch supervision fee is sizeable but supports the idea of not charging families for lunch supervision.

#### **APPROVAL OF AWARD OF CONTRACT FOR ASBESTOS REMOVAL PROJECT AT CARPENTER**

Approval of Award of Contract  
for Asbestos Removal Project at  
Carpenter

Mr. Mackall reviewed the process that led to the

recommendation of Tecinica and explained the range of proposed costs. There could be some unforeseen circumstances but based on the thoroughness of the inspection and the work completed at Washington he is confident with the bid. There are no up charges if the project takes longer than anticipated.

**ACTION ITEM 12-03-2**

Action Item  
12-03-2

It was moved by Board member Lawson and seconded by Board member Zimmerman that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the motion to have Tecinica awarded the asbestos removal contract at Carpenter Elementary for the amount of \$323,600.00. The votes were cast as follows:

AYES: Borrelli, Lawson, Uhlig, Heyde, Zimmerman

NAYS: Fioretto, Collins

PRESENT: None

ABSENT: None  
carried.

The motion

**APPROVAL OF BID DOCUMENTS FOR  
CARPENTER MECHANICAL UPGRADES**

Approval of Bid  
Documents for  
Carpenter Mechanical  
Upgrades

Ms. VanSant from Fanning-Howey said that Fanning-Howey and the Administration recommend phasing the project over two summers because of the extensiveness of the asbestos removal. The work to be completed this summer will be bid separately from the work to be completed next summer.

**ACTION ITEM 12-03-3**

Action Item  
12-03-3

It was moved by Board member Zimmerman and seconded by Board member Borrelli that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the motion to move forward with the bidding process for the proposed Carpenter mechanical upgrades phased over the next two summers. The votes were cast as follows:

AYES: Zimmerman, Heyde, Uhlig, Lawson, Borrelli

NAYS: Collins, Fioretto

PRESENT: None

ABSENT: None

The motion carried.

**AUTHORIZATION OF 2012-13 STAFFING  
PLAN**

Authorization of 2012-13  
Staffing Plan

Dr. Stringer said job descriptions and new budget numbers were provided to the Board.

Ms. Allard said the tech coaches have been removed from the recommendation. She reviewed the FTE changes as illustrated in her report and reiterated that these are estimates.

Mr. Fioretto asked if the grant would offset the entire cost of the social worker for the Youth Campus. Ms. Allard said it would depend on the number of students we have from the Youth Campus. This position will not be filled until needed. Mr. Fioretto expressed concern about approving teacher positions that may not be needed or may not be needed at the level proposed.

Ms. Allard explained that Administration is requesting authorization to hire for these new positions. Because of time restraints during the summer it would be difficult to wait until the August Board meeting to ask for Board approval to hire.

There was discussion about whether or not to include the additional FTEs and the social worker for the Youth Campus in the budget. It was determined that a discussion about class size needs to take place at the April 23rd Board meeting.

**ACTION ITEM 12-03-4**

Action Item  
12-03-4

It was moved by Board member Fioretto and seconded by Board member Lawson that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve the 2012-13 staffing report as presented, excluding the PREA-Teacher positions. The votes were cast as follows:

AYES: Lawson, Uhlig, Fioretto, Heyde, Zimmerman, Collins

NAYS: Borrelli

PRESENT: None

ABSENT: None

The motion carried.

**APPROVAL OF FOOD SERVICE  
CONTRACT RENEWAL**

Approval of  
Food Service  
Contract

Ms. Allard reviewed the financial projections for the 2012-2013 school year and an increase in selling price of 4% on some items. Arbor will be evaluating our facilities and making recommendations for some form of lunch program at the elementary buildings. The cost of the program provides the District with a surplus that helps the district pay the additional costs of

providing the lunch program such as electricity, custodial fees and administrative fees.

**ACTION ITEM 12-03-5**

Action Item  
12-03-5

It was moved by Board member Lawson and seconded by Board member Collins that the Board of Education of Community Consolidated School District 64, Park Ridge, Illinois, renew the food service contract with Arbor management for one year, commencing July 1, 2012. The votes were cast as follows:

AYES: Collins, Zimmerman, Uhlig, Heyde, Fioretto, Lawson, Borrelli

NAYS: None

PRESENT: None

ABSENT: None

The motion carried.

**CONSENT AGENDA**

Consent Agenda

**A. PERSONNEL REPORT**

The Personnel Report contains private information. If more information is needed, contact Assistant Superintendent for Human Resources Dr. Sandra Stringer.

**B. BILLS, PAYROLL AND BENEFITS**

Bills

|  |               |
|--|---------------|
| 10 – Education Fund -----                  | \$ 882,341.22 |
| 20 – Operations and Maintenance Fund ----- | 71,001.86     |
| 30 – Debt Services -----                   | -             |
| 40 – Transportation Fund -----             | 106,084.71    |
| 60 – Capital Projects -----                | 116,328.50    |
| 80 – Tort Immunity Fund -----              | 1,178.96      |
| 90 – Fire Prevention and Safety Fund ----- | -             |

Checks Numbered: 107410, 107436-107584

Total: \$1,116,935.25

Payroll for Month of February 2012

|  |                |
|--|----------------|
| 10 – Education Fund -----                  | \$3,508,462.48 |
| 20 – Operations and Maintenance Fund ----- | 224,423.55     |
| 40 – Transportation Fund -----             | -              |
| 50 – IMRF/FICA Fund -----                  | 169,441.26     |
| 80 – Tort Immunity Fund -----              | -              |

Checks Numbered: 3888-4306



Direct Deposit: 900007240 – 900008573

Total: \$3,902,327.29

C. APPROVAL OF FINANCIAL UPDATE FOR THE PERIOD ENDING  
FEBRUARY 29, 2012

D. APPROVAL OF PRESS POLICY ISSUE 77, OCTOBER 2011 INCLUDING  
POLICIES: 2:250, 5:100, 5:200, 5:240, 6:60, 6:150

E. ACCEPTANCE OF DONATION OF PARTITIONS

F. DESTRUCTION OF AUDIO CLOSED MINUTES

ACTION ITEM 12-03-6

Action Item  
12-03-6

It was moved by Board member Lawson and seconded by Board member Zimmerman that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda of March 12, 2012, which includes the Personnel Report; Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending February 29, 2012; Adopt Final Calendar for 2012-13 & Tentative Calendars for 2013-14 and 2014-15; ~~Approval of PRESS Policy Issue 77, October 2011 Including Policies: 2:250, 5:100, 5:200, 5:240, 6:60 and 6:150;~~ Acceptance of Donation of Partitions; and Destruction of Audio Closed Minutes. The votes were cast as follows:

AYES: Borrelli, Lawson, Fioretto, Heyde, Uhlig, Zimmerman, Collins

NAYS: None

PRESENT: None

ABSENT: None

The motion carried.

ACTION ITEM 12-03-6.1

Action Item  
12-03-6.1

It was moved by Board member Lawson and seconded by Board member Zimmerman that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the revised Personnel Report. The votes were cast as follows:

AYES: Collins, Zimmerman, Uhlig, Heyde, Fioretto, Lawson, Borrelli

NAYS: None

PRESENT: None

ABSENT: None

The motion carried.

Action Item  
12-03-6.2

ACTION ITEM 12-03-6.2

It was moved by Board member Lawson and seconded by Board member Zimmerman that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve PRESS Policy Issue 77, October 2011 Including Policies: 2:250, 5:100, 5:200, 5:240, 6:60 and 6:150 as amended. The votes were cast as follows:

AYES: Borrelli, Lawson, Fioretto, Heyde, Uhlig, Zimmerman, Collins

NAYS: None

PRESENT: None

ABSENT: None

The motion carried.

**APPROVAL OF MINUTES**

Approval of  
Minutes

ACTION ITEM 12-03-7

Action Item  
12-03-7

It was moved by Board member Uhlig and seconded by Board member Fioretto that the Board of Education of Community Consolidated School District 64 approve the Regular Minutes of February 27, 2012 and Closed Session Minutes of February 27, 2012.

AYES: Collins, Zimmerman, Uhlig, Heyde, Fioretto, Lawson, Borrelli

NAYS: None

PRESENT: None

ABSENT: None

The motion carried.

**OTHER ITEMS OF INFORMATION**

Other Items of  
Information

Dr. Bender said that a check was received for the lighting upgrade project. He noted the proposed 2012-2013 Board meeting schedule and minutes from the Traffic Safety Committee and Wellness Council meetings. The Board acknowledged the partitions that were donated to the District.

**ADJOURNMENT**

Adjournment

At 9:57 p.m., it was moved by Board member Zimmerman and seconded by Board member Borrelli to adjourn the meeting. The motion passed by consensus.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

DRAFT

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

Board of Education Agenda  
Monday, May 21, 2012  
Emerson Middle School – Multipurpose Room  
8101 N. Cumberland Avenue, Niles

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

**Monday, May 21, 2012**

**TIME**

**APPENDIX**

|           |   |                     |
|-----------|---|---------------------|
| 7:30 p.m. | <b>Meeting of the Board Convenes</b>                                  |                     |
|           | • Roll Call   |                     |
|           | • Introductions   |                     |
|           | • Opening Remarks from President of the Board                         |                     |
|           | <b>• Public Comments</b>  |                     |
|           | <b>• Appointment of Lincoln Middle School Principal</b>               | A-1                 |
|           | -- Superintendent   | Action Item 12-05-1 |
|           | <b>• Appointment of Carpenter Elementary School Principal</b>         | A-2                 |
|           | -- Superintendent   | Action Item 12-05-2 |
|           | <b>• Jefferson School Presentation</b>                                | A-3                 |
|           | -- Coord., Ext. Day & Pre-School Serv./Jefferson Staff                |                     |
|           | <b>• Recognition of Student Awards</b>                                | A-4                 |
|           | -- Superintendent/ Assistant Superintendent for Student Learning      |                     |
|           | <b>• Recognition of Tenured Teachers</b>                              | A-5                 |
|           | -- Assistant Superintendent for Human Resources/PREA President        |                     |
|           | <b>• ELF Grant Awards</b>   | A-6                 |
|           | -- Superintendent/Elementary Learning Foundation (ELF) Representative |                     |
|           | <b>• Crisis Plan Presentation</b>                                     | A-7                 |
|           | -- Principal Franklin School  | Action Item 12-05-3 |
|           | <b>• Approval of Contract for Roosevelt School Track</b>              | A-8                 |
|           | -- Director of Facility Management                                    | Action Item 12-05-4 |
|           | <b>• Consent Agenda</b>   | Action Item 12-05-5 |
|           | -- Board President  | A-9                 |
|           | • Personnel Report  |                     |



- Bills, Payroll and Benefits
- Approval of Final Calendar for 2011-2012
- Approval of April Financials for the Period Ending April 30, 2012
- Destruction of Audio Closed Minutes

• **Approval of Minutes** **Action Item 12-05-6** **A-10**  
 -- Board President

- Committee-of-the-Whole Minutes.....May 7, 2012
- Special Board Meeting Minutes.....May 7, 2012
- Closed Session Minutes .....April 23, 2012
- Regular Minutes.....April 23, 2012

• **Other Items of Information** **A-11**  
 -- Superintendent

- Upcoming Agenda
- Memorandum of Information
  - Bid for PE Uniforms
- Minutes of Board Committees
  - Community Finance Committee Minutes of May 1, 2012
  - Traffic Safety Committee Minutes of May 8, 2012
- Other (none)

• **Adjournment**

Next Regular Board Meeting: **Monday, June 25, 2012**  
 7:30 p.m. – Regular Board Meeting  
 Raymond Hendee Educational Service Center  
 164 S. Prospect Avenue

June 11

Committee-of-the-Whole: Finance – 7:00 p.m.  
 • Review Tentative Budget Draft #2 2012-13

June 25

Regular Board Meeting – 7:30 p.m.  
 • Final Strategic Plan Progress Report Year 2 – 2011-12  
 • Approval of May Financials

TBD

- Update on Illinois Youth Survey & Related Assessments
- Approval of Policies 3:60, 4:80, 5:90 and 7:305 (PRESS Issue 77, October 2011)
- Community Engagement Meeting 3 (Facility Master Plan)
- Report from Community Finance Committee


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 Facility Management 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.

**MEMORANDUM OF INFORMATION**

**#019**

**2011-2012**

To: Board of Education

From: Rebecca Allard, Business Manager 

Date: April 23, 2012

Subject: Maine Township School Treasurer Audit Report

Attached is the audit report for the Maine Township School Treasurer, Township 41 North, Range 12 East, Cook County for the period ending June 30, 2011.

**Maine Township School Treasurer  
Township 41 North, Range 12 East  
Cook County, Illinois**

**Financial Statements**

**Year Ended June 30, 2011**



**MAINE TOWNSHIP SCHOOL TREASURER**  
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June 30, 2011

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**MAINE TOWNSHIP SCHOOL TREASURER**  
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|---|-------|

Independent Auditors' Report

Board of Trustees  
Maine Township School Treasurer  
Township 41 North, Range 12 East  
1665 Elk Boulevard  
Des Plaines, Illinois 60016

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Maine Township School Treasurer, as of and for the year ended June 30, 2011, which collectively comprise Maine Township School Treasurer's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Maine Township School Treasurer's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been audited by another independent auditor, whose report, dated January 3, 2011, expressed an unqualified opinion on these statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of Maine Township School Treasurer, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, the historical pension information, and the budgetary comparison schedule as listed in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Board of Trustees  
Maine Township School Treasurer

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Maine Township School Treasurer's basic financial statements. The financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The 2011 supplementary information has been subjected to the auditing procedures applied to the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2011, taken as a whole.

The schedules listed as other information in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Klein, Hall & Associates, LLC*

Klein, Hall & Associates, LLC  
Aurora, Illinois  
January 12, 2012



**Maine Township School Treasurer**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2011**

---

The discussion and analysis of Maine Township School Treasurer's (the "Treasurer") financial performance provides an overall review of the Treasurer's financial activities for the year ended June 30, 2011. The management of the Treasurer encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the Treasurer's financial performance.

**Financial Highlights**

In total, net assets remained steady with no change from the prior year.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Treasurer's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Treasurer's finances, in a manner similar to a private sector business.

The statement of net assets presents information on all of the Treasurer's assets and liabilities, with the difference between the two is reported as net assets.

The statement of activities presents information showing how the Treasurer's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the Treasurer that are principally supported by intergovernmental revenues (governmental activities). The Treasurer has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges.

**Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Treasurer uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the

**Maine Township School Treasurer**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2011**

---

Treasurer can be divided into two categories: governmental funds and fiduciary funds (the Treasurer maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Treasurer's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Treasurer maintains one governmental fund – the General (Distributive) Fund, which the Treasurer considers to be a major fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General (Distributive) Fund.

The Treasurer adopts an annual budget for the General (Distributive) Fund listed above. A budgetary comparison statement has been provided for that fund to demonstrate compliance with this budget.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the School Treasurer. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Treasurer's own programs. The accounting used for Fiduciary Funds is much like that for government-wide financial statements.

#### **Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Treasurer's progress in funding its obligation to provide pension benefits to its non-certified employees.

**Maine Township School Treasurer**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2011**

---

**Government-Wide Financial Analysis**

The Treasurer's combined net assets remained stable at \$30,057 due to consistent operations.

| <b>Table 1</b>                           |                  |                  |
|--|------------------|------------------|
| <b>Condensed Statement of Net Assets</b> |                  |                  |
|  | <b>2011</b>      | <b>2010</b>      |
| Current assets                           | <u>\$ 42,263</u> | <u>\$ 43,526</u> |
| Total assets                             | <u>42,263</u>    | <u>43,526</u>    |
| Other liabilities                        | <u>12,206</u>    | <u>13,469</u>    |
| Total liabilities                        | <u>12,206</u>    | <u>13,469</u>    |
| Net assets:                              |                  |                  |
| Unrestricted                             | <u>30,057</u>    | <u>30,057</u>    |
| Total net assets                         | <u>\$ 30,057</u> | <u>\$ 30,057</u> |

| <b>Table 2</b>                           |                   |                   |
|--|-------------------|-------------------|
| <b>Changes in Net Assets</b>             |                   |                   |
|  | <b>2011</b>       | <b>2010</b>       |
| <b>Revenues:</b>                         |                   |                   |
| Program revenues:                        |                   |                   |
| Charges for services                     | <u>\$ 244,908</u> | <u>\$ 227,907</u> |
| Total revenues                           | <u>244,908</u>    | <u>227,907</u>    |
| <b>Expenses:</b>                         |                   |                   |
| Treasurer's office services              | <u>244,908</u>    | <u>227,907</u>    |
| Total expenses                           | <u>244,908</u>    | <u>227,907</u>    |
| <b>Increase (decrease) in net assets</b> | <u>\$ -</u>       | <u>\$ -</u>       |

**Financial Analysis of the Treasurer's Fund**

The financial position of the Treasurer as a whole is reflected in its governmental fund as well. As the Treasurer completed the year, the governmental fund balance remained stable at \$30,057, showing no increase or decrease from the prior year balance.

The Treasurer's Office is reimbursed dollar for dollar by the member districts for its expenses.

**Maine Township School Treasurer  
Management's Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2011**

---

**General (Distributive) Fund Budgetary Highlights**

The Treasurer's final budget for the General (Distributive) Fund anticipated an equal amount of revenues and expenditures. The actual results were consistent with the budget; the General (Distributive) Fund had an equal amount of revenues and expenditures.

Actual revenues and expenditures were slightly above the budgeted amount by \$401 due to the Treasurer's bond and IMRF contribution being greater than the budget, however, these over-budgeted amounts were offset by staff salaries being under budget.

**Factors Bearing on the Treasurer's Future**

At the time these financial statements were prepared and audited, the Treasurer was not aware of any circumstances that may significantly affect its finance position in the future.

**Requests for Information**

This financial report is designed to provide the Treasurer's member districts with a general overview of the Treasurer's finances and to demonstrate the Treasurer's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Mr. Thomas Ahlbeck at:

Maine Township School Treasurer  
1665 Elk Boulevard  
Des Plaines, Illinois 60016

**MAINE TOWNSHIP SCHOOL TREASURER**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2011**

---

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <b>Assets:</b>                           |                                    |
| Cash and investments                     | \$     12,556                      |
| Due from member districts                | <u>29,707</u>                      |
| <br>Total Assets                         | <br><u>42,263</u>                  |
| <br><b>Liabilities:</b>                  |                                    |
| Accrued salaries and payroll liabilities | <u>12,206</u>                      |
| <br>Total Liabilities                    | <br><u>12,206</u>                  |
| <br><b>Net Assets:</b>                   |                                    |
| Unrestricted                             | <u>30,057</u>                      |
| <br>Total Net Assets                     | <br><u><u>\$     30,057</u></u>    |

See accompanying notes to basic financial statements

**MAINE TOWNSHIP SCHOOL TREASURER**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2011**

| Functions/Programs              | Expenses               | Program<br>Revenues     | Net (Expense)                           |
|---------------------------------|------------------------|-------------------------|---|
|                                 |                        |                         | Revenue and<br>Changes in<br>Net Assets |
|                                 |                        | Charges for<br>Services | Total<br>Governmental<br>Activities     |
| <b>Governmental Activities:</b> |                        |                         |   |
| Treasurer's office services     | \$ 244,908             | \$ 244,908              | \$ -                                    |
|                                 | Change in net assets   |                         | -                                       |
|                                 | Net assets - beginning |                         | 30,057                                  |
|                                 | Net assets - ending    |                         | \$ 30,057                               |

See accompanying notes to basic financial statements

**MAINE TOWNSHIP SCHOOL TREASURER**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**JUNE 30, 2011**

---

|   | <u>General Fund</u>     |
|---|-------------------------|
| <b><u>ASSETS</u></b>                            |                         |
| <b>Assets:</b>                                  |                         |
| Cash and investments                            | \$ 12,556               |
| Due from member districts                       | <u>29,707</u>           |
| <b>TOTAL ASSETS</b>                             | <b><u>\$ 42,263</u></b> |
| <br><b><u>LIABILITIES AND FUND BALANCES</u></b> |                         |
| <b>Liabilities:</b>                             |                         |
| Accrued salaries and payroll liabilities        | <u>\$ 12,206</u>        |
| Total Liabilities                               | <u>12,206</u>           |
| <b>Fund Balances:</b>                           |                         |
| Unassigned                                      | <u>30,057</u>           |
| Total Fund Balances                             | <u>30,057</u>           |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>      | <b><u>\$ 42,263</u></b> |

See accompanying notes to basic financial statements

**MAINE TOWNSHIP SCHOOL TREASURER**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**YEAR ENDED JUNE 30, 2011**

|  | <u>Actual</u>               |
|--|-----------------------------|
| <b>REVENUES</b>                                    |                             |
| Reimbursement of treasurer's office expenses from: |                             |
| School district payments                           | \$ 244,908                  |
| <br>Total Revenues                                 | <br><u>244,908</u>          |
| <br><b>EXPENDITURES</b>                            |                             |
| Staff salaries                                     | 97,186                      |
| Treasurer's salary                                 | 42,189                      |
| Bond pricing service                               | 22,800                      |
| Audit fees   | 13,200                      |
| Treasurer's bond                                   | 13,182                      |
| Payroll taxes                                      | 10,428                      |
| Rent and utilities                                 | 9,500                       |
| Illinois municipal retirement fund                 | 8,643                       |
| Computer services                                  | 8,332                       |
| Workmen's comp and liability insurance             | 5,475                       |
| Portfolio analysis                                 | 4,805                       |
| Dues and subscriptions                             | 4,004                       |
| Group insurance                                    | 2,421                       |
| Payroll service                                    | 1,003                       |
| Telephone  | 1,000                       |
| Postage  | 350                         |
| Repairs and maintenance                            | 165                         |
| Office expenses                                    | 103                         |
| Miscellaneous                                      | 47                          |
| Meeting and seminars                               | 45                          |
| Travel and parking                                 | 30                          |
| <br>Total Expenditures                             | <br><u>244,908</u>          |
| <br>Net change in fund balance                     | <br>-                       |
| <br>Fund balance at beginning of year              | <br><u>30,057</u>           |
| <br>FUND BALANCE AT END OF YEAR                    | <br><u><u>\$ 30,057</u></u> |

See accompanying notes to basic financial statements



**MAINE TOWNSHIP SCHOOL TREASURER**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUND**  
**JUNE 30, 2011**

---

|   |                                 |
|---|---------------------------------|
| <b>Assets</b>                             |                                 |
| Cash and investments                      | <b>\$           353,017,130</b> |
| <b>Liabilities</b>                        |                                 |
| Due to the participating school districts | <b>\$           353,017,130</b> |

See accompanying notes to basic financial statements

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2011

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Maine Township School Treasurer (the "Treasurer") oversees the treasury functions of School Districts No. 34, 62, 63, 64, 79, 207 and the North Cook Intermediate Service Center (the "Participating Districts") through the activities of the assistant school treasurer at each Participating District. In this capacity, funds are received by the Treasurer from various sources and distributed to the Participating Districts on a current basis to meet operating needs. Excess funds are invested by the Treasurer.

**A. Reporting Entity**

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria have been considered and there are no agencies or entities which should be presented with the Treasurer. Using the same criteria, the Treasurer is not included as a component unit of any other governmental entity.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. This report does not contain any component units.

**B. Basis of Presentation**

*Government-wide Financial Statements.* The government-wide financial statements (i.e., the statements of net assets and the statement of activities) report information on all of the non-fiduciary activities of the Treasurer. All of the Treasurer's operating activities are considered "governmental activities." The Treasurer has no operating activities that would be considered "business activities."

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

---

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function.

*Governmental Fund Financial Statements.* Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the Treasurer's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures. The minimum number of funds maintained is consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds and fiduciary funds; the fiduciary funds are excluded from the government-wide financial statements.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus, while the fiduciary fund statements do not have a measurement focus. The government-wide financial statements and the fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both "measurable and available." "Measurable" means that the amount of the transaction can be determined, and "available" means collectible with the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Treasurer considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

*Major Governmental Fund.* The General (Distributive) Fund is the general operating fund of the Treasurer. It is used to account for all revenues and expenditures relating to operations of the Treasurer's office.

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

---

*Fiduciary Fund Types.* Fiduciary Funds – account for assets held by the Treasurer in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Agency Fund is a fiduciary fund, custodial in nature. It is used to account for investments maintained by the Treasurer, in a trustee capacity, for the benefit of the Participating Districts.

*All Financial Statements.* The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**D. Assets, Liabilities and Net Assets or Equity**

*Accounts Receivable.* Receivables consist of billings sent to member districts that have not yet been collected. They are expected to be collected within one year.

*Investments.* Investments are stated at fair value based on published reports of such value. Changes in fair value of investments are recorded as investment income.

*Equity Classifications.* Equity is classified as net assets and displayed in two components:

Restricted net assets – Consists of net assets with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or, 2) law through constitutional provision or enabling legislation.

Unrestricted net assets – All other net assets that do not meet the definition of “restricted.”

When both restricted and unrestricted resources are available for use, it is the Treasurer’s policy to use restricted resources first, and then unrestricted assets as they are needed.

*Equity Classifications.* Comparative totals for the prior year have been presented in selected sections of the accompanying financial statements to provide an understanding of the changes in the Treasurer’s financial position and operations.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

The Maine Township School Treasurer is the legal custodian of all Participating Districts’ cash and investments. State statutes authorize the Treasurer to invest in obligations of the U.S. Treasury, corporate bonds, repurchase agreements, and money market mutual funds registered under the

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

Investment Company Act of 1940, with certain restrictions.

The Treasurer combines the Participating Districts' funds. Accounting records are maintained to separate the common cash and investments accounts by individual school district and by fund within the districts. Cash deposits, investments and underlying collateral are held in the name of the Treasurer.

At June 30, 2011, the Treasurer's cash and investments consisted of the following:

|                      | <u>Entity-wide</u> | <u>Fiduciary</u>      | <u>Total</u>          |
|----------------------|--------------------|-----------------------|-----------------------|
| Cash and investments | \$ 12,556          | \$ 353,017,130        | \$ 353,029,686        |
| <b>Total</b>         | <b>\$ 12,556</b>   | <b>\$ 353,017,130</b> | <b>\$ 353,029,686</b> |

For disclosure purposes, this amount is segregated into two components: 1) deposits with financial institutions, which include amounts held in demand accounts, savings accounts, money market accounts and non-negotiable certificates of deposit; and 2) other investments, which consists of all investments other than certificates of deposit, as follows:

|                                      | <u>Entity-wide</u>   |
|--------------------------------------|----------------------|
| Deposits with financial institutions | \$176,972,470        |
| Other investments                    | 176,057,216          |
| <b>Total</b>                         | <b>\$353,029,686</b> |

At June 30, 2011, the Treasurer's other investments consisted of the following:

| <u>Investment Type</u>                         | <u>Fair Value</u>     | <u>% of Portfolio</u> | <u>Weighted Average Maturity (Years)</u> |
|--|-----------------------|-----------------------|--|
| Federal Home Loan Mortgage Corporation (FHLMC) | \$ 33,294,014         | 18.90%                | 0.36                                     |
| Federal Home Loan Bank (FHLB)                  | 118,241,222           | 67.16%                | 1.41                                     |
| Federal Farm Credit Bureau (FFCB)              | 23,799,383            | 13.52%                | 0.30                                     |
| Illinois School District Liquid Asset Fund     | 290,613               | 0.17%                 | 0.00                                     |
| Illinois Funds                                 | 431,984               | 0.25%                 | 0.00                                     |
| Total  | <u>\$ 176,057,216</u> | <u>100.00%</u>        |  |
| Portfolio weighted average maturity            |                       |                       | <u>0.68</u>                              |

*Interest Rate Risk.* The Treasurer's investment policy seeks to ensure preservation of capital in the Treasurer's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the policy required the

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

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Treasurer's investment portfolio to be sufficiently liquid to enable both the Treasurer and the Participating Districts to meet all operating requirements as they come due.

*Credit Risk.* State states limit the investments in commercial paper, corporate bonds and mutual funds to the two ratings issued by nationally recognized rating organizations (NRSRO's). The Treasurer's investment policy further allows investments in the following:

- Bonds, notes, certificates of indebtedness, treasury bills, or other securities guaranteed by the full faith and credit of the United States of America.
- Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies.
- Interest bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of any bank insured by the Federal Deposit Insurance Corp.
- Collateralized repurchase agreements which conform to the requirements of section 2(g) or 2(h) of the Illinois Public Funds Investment Act.
- Short-term discount obligations of the Federal National Mortgage Association.
- Illinois Public Treasurer's Investment Pool.

As of June 30, 2011, all the Treasurer's investments exposed to credit risk had either "AAA" or "A-1+" ratings by Standard & Poor's.

The Illinois School District Liquid Asset Fund and Illinois Fund are not for profit investments trusts formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. Neither is registered with the SEC as an investment company. Investments are each rated AAAM and are valued at share price, which is the price for which the investment could be sold.

The Illinois Funds is an investment pool managed by the state of Illinois, the Treasurer, which allows governments within the state to pool their funds for investment purposed. The Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in The Illinois Funds are valued at The Illinois Funds' share price, which is the price for which the investment could be sold.

*Concentration of Credit Risk:* The Treasurer's policy states that it shall diversify its investments to the best of its ability based upon the type of funds invested, available institutions to invest in, and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

*Custodial Credit Risk - Deposits* – With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the Treasurer's deposits may not be returned to it. The Treasurer's investment policy states that funds will only be maintained in financial institutions that are members of the Federal Deposit Insurance Corporation. Collateralizing all funds in excess of FDIC or insurable limits is desirable, but collateral is not required. At June 30, 2011, the bank



**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

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balance of the Treasurer's deposits with financial institutions totaled \$178,446,626; of this amount, \$117,394,219 was uncollateralized and uninsured.

*Custodial Credit Risk - Investments* – With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Treasurer's investment policy does not require investments to be collateralized.

*Foreign Currency Risk* – The Treasurer held no foreign investments during the fiscal year.

**NOTE 3 – RISK MANAGEMENT**

The Treasurer is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. The Treasurer has purchased insurance from private insurance companies for general liability, workers' compensation and other coverages not included below. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

**NOTE 4 – RETIREMENT FUND COMMITMENTS**

*Plan Description.* The Treasurer's defined benefit pension plan for Regular employees provides retirements and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. Your employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statement and required supplementary information. That report may be obtained online at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by statute, the Treasurer's regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2010 was 8.39 percent. The employer annual required contribution rate for calendar year 2010 was 12.39 percent. The Treasurer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For calendar year ended December 31, 2010, the District's actual contributions for pension cost for the Regular were \$10,050. Its required contribution for calendar year 2010 was \$14,842.

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

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**Three-Year Trend Information for the Regular Plan**

| Calendar Year<br>Ending | Annual Pension<br>Cost (APC) | Percentage of<br>APC Contributed | Net Pension<br>Obligation |
|-------------------------|------------------------------|----------------------------------|---------------------------|
| 12/31/10                | \$ 14,842                    | 68%                              | \$ 4,792                  |
| 12/31/09                | 1,015                        | 100%                             | -                         |
| 12/31/08                | 11,017                       | 100%                             | -                         |

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District's regular plan's overfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 75.61 percent funded. The actuarial accrued liability for benefits was \$455,180 and the actuarial value of assets was \$344,180, resulting in an underfunded actuarial accrued liability (UAAL) of \$11,000. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$119,788 and the ratio of the UAAL to the covered payroll was 93 percent.

The schedule of funding progress, presented as Required Supplementary Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**NOTE 5. FUND BALANCE REPORTING**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

**A. Nonspendable Fund Balance**

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.



**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

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**B. Restricted Fund Balance**

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

**C. Committed Fund Balance**

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

No committed balances existed as of June 30, 2011.

**D. Assigned Fund Balance**

The assigned fund balance classification refers to the amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

No assigned balances existed as of June 30, 2011.

**E. Unassigned Fund Balance**

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

**F. Reconciliation of Fund Balance Reporting**

| <b>Account/Fund</b> | <b>Nonspendable</b> | <b>Restricted</b> | <b>Committed</b> | <b>Assigned</b> | <b>Unassigned</b> |
|---------------------|---------------------|-------------------|------------------|-----------------|-------------------|
| General Fund        | \$ -                | \$ -              | \$ -             | \$ -            | \$ 30,057         |

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

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G.     Expenditures of Fund Balance

Unless specifically identified, expenditures disbursed act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures disbursed for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

**MAINE TOWNSHIP SCHOOL TREASURER  
ILLINOIS MUNICIPAL RETIREMENT FUND**

**SCHEDULE OF EMPLOYER'S CONTRIBUTIONS AND ANALYSIS OF FUNDING PROGRESS**  
June 30, 2011

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| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Annual<br/>Pension<br/>Cost (APC)</b> | <b>Percentage<br/>of APC<br/>Contributed</b> | <b>Net<br/>Pension<br/>Obligation</b> |
|---|--|--|---------------------------------------|
| 12/31/2010                              | \$ 14,842                                | 68%  | \$ 4,792                              |
| 12/31/2009                              | 1,015                                    | 100%   | -                                     |
| 12/31/2008                              | 11,017                                   | 100%   | -                                     |
| 12/31/2007                              | 814                                      | 100%   | -                                     |
| 12/31/2006                              | 9,843                                    | 100%   | -                                     |
| 12/31/2005                              | 6,850                                    | 100%   | -                                     |
| 12/31/2004                              | 7,734                                    | 100%   | -                                     |

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Actuarial<br/>Value of<br/>Assets<br/>(a)</b> | <b>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>-Entry Age<br/>(b)</b> | <b>Unfunded<br/>AAL<br/>(UAAL)<br/>(b-a)</b> | <b>Funded<br/>Ratio<br/>(a/b)</b> | <b>Covered<br/>Payroll<br/>(c)</b> | <b>UAAL as a<br/>Percentage<br/>of Covered<br/>Payroll<br/>[(b-a)/c]</b> |
|---|--|---|--|-----------------------------------|------------------------------------|--|
| 12/31/2010                              | \$344,180  | \$ 455,180  | \$ 111,000                                   | 75.61%                            | \$119,788                          | 92.66%   |
| 12/31/2009                              | 313,028  | 418,287   | 105,259                                      | 74.84%                            | 123,810                            | 85.02%   |
| 12/31/2008                              | 299,546  | 380,766   | 81,220                                       | 78.67%                            | 120,017                            | 67.67%   |
| 12/31/2007                              | 307,896  | 271,719   | (36,177)                                     | 113.31%                           | 90,455                             | 0.00%  |
| 12/31/2006                              | 276,788  | 284,922   | 8,134  | 97.15%                            | 104,045                            | 7.82%  |
| 12/31/2005                              | 241,128  | 187,853   | (53,275)                                     | 128.36%                           | 74,859                             | 0.00%  |
| 12/31/2004                              | 214,703  | 231,712   | 17,009                                       | 92.66%                            | 100,967                            | 16.85%   |

**MAINE TOWNSHIP SCHOOL TREASURER**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2011**

|  | Budget          | Actual               | (Over) Under<br>Budget |
|--|-----------------|----------------------|------------------------|
| <b>REVENUES</b>                                    |                 |                      |                        |
| Reimbursement of treasurer's office expenses from: |                 |                      |                        |
| School district payments                           | \$ 244,507      | \$ 244,908           | \$ (401)               |
| <br>Total Revenues                                 | <br>244,507     | <br>244,908          | <br>(401)              |
| <b>EXPENDITURES</b>                                |                 |                      |                        |
| Audit fees   | 13,200          | 13,200               | -                      |
| Bond pricing service                               | 22,800          | 22,800               | -                      |
| Computer services                                  | 8,332           | 8,332                | -                      |
| Dues and subscriptions                             | 4,500           | 4,004                | 496                    |
| Group insurance                                    | 2,366           | 2,421                | (55)                   |
| Illinois municipal retirement fund                 | 6,500           | 8,643                | (2,143)                |
| Legal fees   | 250             | -                    | 250                    |
| Meeting and seminars                               | 300             | 45                   | 255                    |
| Miscellaneous                                      | 300             | 47                   | 253                    |
| Office expenses                                    | -               | 103                  | (103)                  |
| Payroll service                                    | 1,000           | 1,003                | (3)                    |
| Payroll taxes                                      | 10,099          | 10,428               | (329)                  |
| Portfolio analysis                                 | 4,700           | 4,805                | (105)                  |
| Postage  | 350             | 350                  | -                      |
| Rent and utilities                                 | 9,500           | 9,500                | -                      |
| Repairs and maintenance                            | 500             | 165                  | 335                    |
| Staff salaries                                     | 102,900         | 97,186               | 5,714                  |
| Telephone  | 1,000           | 1,000                | -                      |
| Travel and parking                                 | 100             | 30                   | 70                     |
| Treasurer's bond                                   | 7,500           | 13,182               | (5,682)                |
| Treasurer's salary                                 | 42,010          | 42,189               | (179)                  |
| Workmen's comp and liability insurance             | 6,300           | 5,475                | 825                    |
| <br>Total Expenditures                             | <br>244,507     | <br>244,908          | <br>(401)              |
| <br>Net change in fund balance                     | <br><u>\$ -</u> | <br><u>-</u>         | <br><u>\$ -</u>        |
| <br>Fund balance at beginning of year              |                 | <br>30,057           |                        |
| <br>FUND BALANCE AT END OF YEAR                    |                 | <br><u>\$ 30,057</u> |                        |

**MAINE TOWNSHIP SCHOOL TREASURER**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
June 30, 2011

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**Budgetary Data**

Budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Trustees follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Treasurer submits to the Board of Trustees a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
3. All budget appropriations lapse at the end of the fiscal year.
4. The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

**MAINE TOWNSHIP SCHOOL TREASURER**  
**SCHEDULE OF AMOUNTS PLACED ON**  
**DEPOSIT FOR PARTICIPATING SCHOOL DISTRICTS**  
**JUNE 30, 2011**

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School District Number:

|  |    |                    |
|--|----|--------------------|
| North Cook Intermediate Service Center | \$ | 2,172,264          |
| 34                                     |    | 40,281,278         |
| 62                                     |    | 120,297,098        |
| 63                                     |    | 29,184,185         |
| 64                                     |    | 42,451,521         |
| 79                                     |    | 2,005,698          |
| 207                                    |    | <u>116,625,086</u> |

|       |    |                           |
|-------|----|---------------------------|
| Total | \$ | <u><u>353,017,130</u></u> |
|-------|----|---------------------------|

**MAINE TOWNSHIP SCHOOL TREASURER**  
**SCHEDULE OF INVESTMENT INCOME OF MEMBER DISTRICTS**  
**JUNE 30, 2011**

| School District Number:                | Average Cash &<br>Investment Balance | 2011 Interest<br>Earned | Rate of<br>Return |
|--|--------------------------------------|-------------------------|-------------------|
| North Cook Intermediate Service center | \$ 1,869,948                         | \$ 22,396               | 1.20%             |
| 34                                     | 36,594,282                           | 614,231                 | 1.68%             |
| 62                                     | 122,422,376                          | 1,969,753               | 1.61%             |
| 63                                     | 27,432,101                           | 513,911                 | 1.87%             |
| 64                                     | 31,984,810                           | 499,553                 | 1.56%             |
| 79                                     | 1,949,976                            | 63,791                  | 3.27%             |
| 207                                    | 100,128,444                          | 2,092,000               | 2.09%             |
| Total                                  | <u>\$ 322,381,937</u>                | <u>\$ 5,775,635</u>     | <u>1.79%</u>      |



**MAINE TOWNSHIP SCHOOL TREASURER**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF MEMBER DISTRICTS (UNAUDITED)**  
**YEAR ENDED JUNE 30, 2011**

|  | #34                | #62                 | #63                | #64               |
|--|--------------------|---------------------|--------------------|-------------------|
| <b>Revenues</b>  |                    |                     |                    |                   |
| Local sources  | \$ 56,124,969      | \$ 64,880,188       | \$ 36,488,188      | \$ 64,140,148     |
| Flow-Through sources                                     | -                  | -                   | -                  | -                 |
| State sources  | 5,955,253          | 6,644,599           | 6,158,215          | 4,739,542         |
| Federal sources  | 3,432,431          | 6,060,175           | 2,458,488          | 8,250,812         |
| <b>Total Revenue</b>                                     | <b>65,512,653</b>  | <b>77,584,962</b>   | <b>45,104,891</b>  | <b>77,130,502</b> |
| <b>Expenditures</b>                                      |                    |                     |                    |                   |
| Payroll expenditures                                     | 46,750,612         | 47,749,897          | 30,576,369         | 48,685,488        |
| General expenditures                                     | 16,740,029         | 53,492,551          | 11,619,990         | 17,625,303        |
| Interest expense   | 893,412            | 4,495,217           | 1,014,177          | 842,462           |
| Principal retired  | 2,602,800          | 379,967             | 2,967,500          | 1,754,998         |
| <b>Total Expenditures</b>                                | <b>66,986,853</b>  | <b>106,117,632</b>  | <b>46,178,036</b>  | <b>68,908,251</b> |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(1,474,200)</b> | <b>(28,532,670)</b> | <b>(1,073,145)</b> | <b>8,222,251</b>  |
| <b>Net other financing sources (uses)</b>                | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>          |
| <b>Change in fund balance</b>                            | <b>(1,474,200)</b> | <b>(28,532,670)</b> | <b>(1,073,145)</b> | <b>8,222,251</b>  |
| <b>Fund balance, beginning of year</b>                   | <b>41,145,498</b>  | <b>147,187,669</b>  | <b>31,226,285</b>  | <b>35,687,489</b> |
| <b>Fund balance, end of year</b>                         | <b>39,671,298</b>  | <b>118,654,999</b>  | <b>30,153,140</b>  | <b>43,909,740</b> |

| #79          | #207           | North<br>Cook ISC | Total          |
|--------------|----------------|-------------------|----------------|
| \$ 3,693,981 | \$ 108,778,138 | \$ 2,341,122      | \$ 336,446,734 |
| -            | 97,998         | -                 | 97,998         |
| 398,185      | 10,589,935     | 2,133,250         | 36,618,979     |
| 124,606      | 4,662,795      | 542,610           | 25,531,917     |
| 4,216,772    | 124,128,866    | 5,016,982         | 398,695,628    |
| 3,230,743    | 93,186,587     | 1,507,985         | 271,687,681    |
| 1,180,584    | 23,851,629     | 3,267,039         | 127,777,125    |
| 86,127       | 425,709        | -                 | 7,757,104      |
| 115,000      | 800,000        | -                 | 8,620,265      |
| 4,612,454    | 118,263,925    | 4,775,024         | 415,842,175    |
| (395,682)    | 5,864,941      | 241,958           | (17,146,547)   |
| -            | 60,392         | -                 | 60,392         |
| (395,682)    | 5,925,333      | 241,958           | (17,086,155)   |
| 2,383,650    | 100,982,012    | 2,014,837         | 360,627,440    |
| 1,987,968    | 106,907,345    | 2,256,795         | 343,541,285    |



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
In Accordance with Government Auditing Standards

Board of Trustees  
Maine Township School Treasurer  
Des Plaines, Illinois

We have audited the financial statements of Maine Township School Treasurer as of and for the year ended June 30, 2011, and have issued our report thereon dated January 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Maine Township School Treasurer internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Maine Township School Treasurer's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that a material misstatement of the Treasurer's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether Maine Township School Treasurer's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an

Board of Trustees

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In accordance with SAS No. 114 *The Auditor's Communication With Those Charged With Governance* we have issued a separate letter dated January 12, 2012 to the Board of Trustees addressing those required communications.

This report is intended solely for the information and use of management, The Board of Trustees, the Illinois State Board of Education and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads "Klein, Hall & Associates, LLC".

Klein, Hall & Associates, LLC  
Aurora, Illinois  
January 12, 2012



## Communication with Those Charged with Governance

Board of Trustees  
Maine Township School Treasurer  
Mount Prospect, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Maine Township School Treasurer for the year ended June 30, 2011, and have issued our report thereon dated January 12, 2012. Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 28, 2011, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on November 28, 2011.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Maine Township School Treasurer are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during June 30, 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 12, 2012.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Information in Documents Containing Audited Financial Statements*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Trustees and management of the Maine Township School Treasurer and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Klein, Hall & Associates, LLC*

Klein, Hall & Associates, LLC  
Aurora, Illinois  
January 12, 2012

## **Memorandum of Information 2011-12 #020**

To: Board of Education  
Dr. Philip Bender, Superintendent

From: Becky Allard

Date: April 23, 2012

Subject: 2012 ISBE School District Financial Profile

For the third consecutive year, District 64 has earned a perfect 4.0 score on the Illinois State Board of Education (ISBE) School District Financial Profile. This again places District 64 at the peak of ISBE's "Financial Recognition" range, the highest category of financial strength.

District 64's profile actually has spanned all four categories since 2003. The community's support for education in the 2007 property tax referendum, coupled with ongoing spend management, has allowed the District to gradually rebuild and maintain financial strength after an unstable start to the decade. Attachment 1 charts this remarkable progress.

The 2012 profile offers a "snapshot" of the District's financial condition at the close of the fiscal year on June 30, 2011. It allows taxpayers to see how District 64 compares to other districts on five indicators:

- Fund balance to revenue ratio
- Expenditure to revenue ratio
- Days cash on hand
- Percent of short-term borrowing available
- Percent of long-term debt remaining

Attachment 2 tracks District 64's performance over the past five years on these measures, which are defined in the ISBE brochure (Attachment 3).

ISBE notes that receiving the top designation is a significant accomplishment in light of the continuing lags in receiving state reimbursements and the overall challenges of the recovering economy.

The official ISBE profile certificate will be displayed at the Educational Service Center.



| <u>County</u> | <u>District Name</u> | <u>Data Year</u> | <u>FBRR</u> | <u>EXRV</u> | <u>DCOH</u> | <u>STB</u> | <u>LTD</u> | <u>Total Score</u> | <u>Designation</u> |
|---------------|----------------------|------------------|-------------|-------------|-------------|------------|------------|--------------------|--------------------|
| Cook          | Park Ridge CCSD 64   | 2011             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2010             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2009             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2008             | 1.40        | 1.40        | 0.30        | 0.40       | 0.40       | 3.90               | Recognition        |
|               |                      | 2007             | 1.05        | 1.40        | 0.30        | 0.40       | 0.40       | 3.55               | Recognition        |
|               |                      | 2006             | 1.05        | 1.40        | 0.30        | 0.40       | 0.30       | 3.45               | Review             |
|               |                      | 2005             | 0.70        | 1.05        | 0.20        | 0.40       | 0.40       | 2.75               | Early Warning      |
|               |                      | 2004             | 0.70        | 0.70        | 0.20        | 0.40       | 0.30       | 2.30               | Watch              |
|               |                      | 2003             | 1.05        | 1.05        | 0.30        | 0.40       | 0.30       | 3.10               | Review             |
|               |                      | 2011             | 1.40        | 1.05        | 0.40        | 0.40       | 0.40       | 3.65               | Recognition        |
| Marion        | Patoka CUSD 100      | 2010             | 1.40        | 1.05        | 0.40        | 0.40       | 0.40       | 3.65               | Recognition        |
|               |                      | 2009             | 1.40        | 1.05        | 0.40        | 0.40       | 0.30       | 3.55               | Recognition        |
|               |                      | 2008             | 1.40        | 1.40        | 0.40        | 0.40       | 0.30       | 3.90               | Recognition        |
|               |                      | 2007             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2006             | 1.40        | 1.40        | 0.30        | 0.40       | 0.40       | 3.90               | Recognition        |
|               |                      | 2005             | 1.05        | 1.40        | 0.20        | 0.40       | 0.40       | 3.45               | Review             |
|               |                      | 2004             | 0.70        | 1.40        | 0.10        | 0.40       | 0.40       | 3.00               | Early Warning      |
|               |                      | 2003             | 0.70        | 1.05        | 0.20        | 0.30       | 0.40       | 2.65               | Early Warning      |
|               |                      | 2011             | 1.05        | 0.70        | 0.20        | 0.40       | 0.20       | 2.55               | Watch              |
|               |                      | 2010             | 1.40        | 0.70        | 0.30        | 0.40       | 0.10       | 2.90               | Early Warning      |
| Lee           | Paw Paw CUSD 271     | 2009             | 1.40        | 1.05        | 0.30        | 0.40       | 0.10       | 3.25               | Review             |
|               |                      | 2008             | 1.40        | 1.05        | 0.40        | 0.40       | 0.10       | 3.35               | Review             |
|               |                      | 2007             | 1.40        | 0.70        | 0.30        | 0.40       | 0.10       | 2.90               | Early Warning      |
|               |                      | 2006             | 1.40        | 1.05        | 0.40        | 0.40       | 0.10       | 3.35               | Review             |
|               |                      | 2005             | 1.40        | 1.40        | 0.40        | 0.40       | 0.20       | 3.80               | Recognition        |
|               |                      | 2004             | 0.70        | 1.05        | 0.10        | 0.40       | 0.20       | 2.45               | Watch              |
|               |                      | 2003             | 0.35        | 1.05        | 0.10        | 0.30       | 0.10       | 1.90               | Watch              |
|               |                      | 2011             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2010             | 1.40        | 1.05        | 0.40        | 0.40       | 0.40       | 3.65               | Recognition        |
|               |                      | 2009             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
| Sangamon      | Pawnee CUSD 11       | 2008             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2007             | 1.40        | 1.40        | 0.40        | 0.40       | 0.40       | 4.00               | Recognition        |
|               |                      | 2006             | 1.40        | 1.40        | 0.30        | 0.40       | 0.40       | 3.90               | Recognition        |
|               |                      | 2005             | 1.40        | 1.40        | 0.30        | 0.40       | 0.40       | 3.90               | Recognition        |
|               |                      | 2004             | 1.40        | 1.40        | 0.30        | 0.40       | 0.40       | 3.90               | Recognition        |
|               |                      | 2003             | 1.05        | 0.70        | 0.20        | 0.40       | 0.40       | 2.75               | Early Warning      |

(FBRR - Fund Balance/Revenue Ratio - Weighting of 35%, EXRV - Expenditures/Revenue Ratio have a Weighting of 35%, DCOH - Days Cash on Hand - Weighting of 10%, STB - Short-Term Borrowing - Weighting of 10%, LTD - Long-Term Debt have a Weighting of 10%)

# School District Financial Profile

Park Ridge CCSD 64  
Elementary  
05-016-0640-04

Located in : Park Ridge  
Superintendent: Dr. Philip Bender

Cook

Basis of Accounting: Accrual  
Under Tax Cap: Yes

## Historical Data

### Financial Indicators :

|  | 2007       | 2008  | 2009  | 2010  | 2011  | Score          |
|--|------------|-------|-------|-------|-------|----------------|
| <b>Fund Balance to Revenue Ratio :</b>   | 0.22       | 0.312 | 0.426 | 0.458 | 0.529 | 4              |
| (Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds) |            |       |       |       |       |                |
| <b>Total Fund Balance divided by</b>   | 37,697,244 |       |       |       |       |                |
| <b>Total Revenue</b>   | 71,326,384 |       |       |       |       |                |
|  |            |       |       |       |       | Weighted Score |

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

### Expenditure to Revenue Ratio :

|  | 2007       | 2008 | 2009  | 2010  | 2011  | Score          |
|--|------------|------|-------|-------|-------|----------------|
| <b>Expenditure to Revenue Ratio :</b>  | 1.00       | 0.88 | 0.858 | 0.945 | 0.895 | 4              |
| (Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds) |            |      |       |       |       |                |
| <b>Total Expenditure divided by</b>  | 63,868,615 |      |       |       |       |                |
| <b>Total Revenues</b>  | 71,326,384 |      |       |       |       |                |
|  |            |      |       |       |       | Weighted Score |

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

### Days Cash on Hand :

|  | 2007       | 2008 | 2009 | 2010 | 2011 | Score          |
|--|------------|------|------|------|------|----------------|
| <b>Days Cash on Hand :</b>   | 113        | 157  | 209  | 217  | 226  | 4              |
| (Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds) |            |      |      |      |      |                |
| <b>Cash on Hand divided by</b>   | 40,141,791 |      |      |      |      |                |
| <b>Expenditures per Day</b>  | 177,413    |      |      |      |      |                |
|  |            |      |      |      |      | Weighted Score |

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

### % of Short-Term Borrowing Max. Remaining :

|   | 2007       | 2008   | 2009   | 2010   | 2011   | Score          |
|---|------------|--------|--------|--------|--------|----------------|
| <b>% of Short-Term Borrowing Max. Remaining :</b> | 100.00     | 100.00 | 100.00 | 100.00 | 100.00 | 4              |
| Tax Anticipation Warrants                         |            |        |        |        |        |                |
| <b>Short-Term Debt Max. Available</b>             | 0          |        |        |        |        |                |
|   | 45,143,888 |        |        |        |        | Weighted Score |

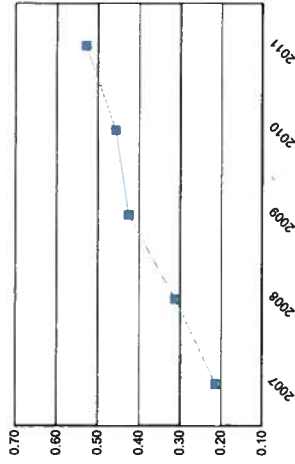
Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

### % of Long-Term Debt Margin Remaining :

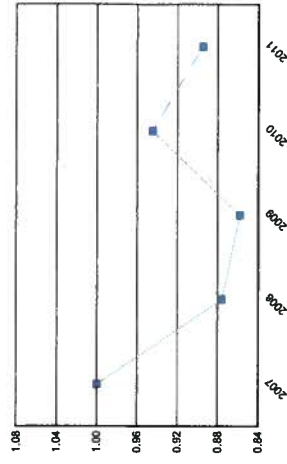
|   | 2007       | 2008  | 2009   | 2010  | 2011  | Score          |
|---|------------|-------|--------|-------|-------|----------------|
| <b>% of Long-Term Debt Margin Remaining :</b> | 76.71      | 83.32 | 87.390 | 88.64 | 89.22 | 4              |
| Long-Term Debt Amount                         |            |       |        |       |       |                |
|   | 14,995,000 |       |        |       |       | Weighted Score |

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

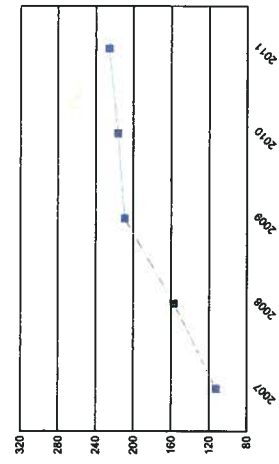
## Fund Balance to Revenue Ratio



## Expenditure to Revenue Ratio



## Days Cash on Hand



|                            |             |
|----------------------------|-------------|
| <b>FY 10 Profile Score</b> | <b>4.00</b> |
| <b>FY 11 Profile Score</b> | <b>4.00</b> |
| <b>Recognition</b>         |             |

Park Ridge CCSD 64  
Elementary  
05-016-0640-04

## School District Financial Profile

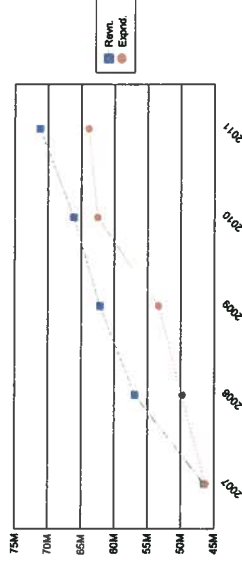
Located in : Park Ridge Cook  
Superintendent: Dr. Philip Bender

Basis of Accounting: Accrual  
Under Tax Cap: Yes

### Historical Data

|                                   | 2007       | 2008       | 2009       | 2010       | 2011       |
|-----------------------------------|------------|------------|------------|------------|------------|
| <b>*Operating Funds Summary :</b> |            |            |            |            |            |
| Beginning Fund Balance            | 8,041,699  | 10,398,969 | 17,776,852 | 26,674,338 | 30,310,342 |
| + Revenues                        | 46,433,143 | 56,871,989 | 62,157,590 | 66,107,801 | 71,230,178 |
| - Expenditures                    | 46,188,068 | 49,839,100 | 53,303,160 | 62,493,610 | 63,868,615 |
| = Results of Operations           | 245,075    | 7,032,889  | 8,854,430  | 3,614,191  | 7,361,563  |
| + Other Receipts and Adjustments  | 2,112,195  | 344,994    | 43,056     | 21,813     | (70,867)   |
| Ending Fund Balance               | 10,398,969 | 17,776,852 | 26,674,338 | 30,310,342 | 37,601,038 |
| Working Cash Ending Fund Balance  | 10,117,039 | 10,376,929 | 11,683,735 | 13,045,000 | 13,329,803 |

### Revenues and Expenditures



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

## District's Comments Regarding the School District Financial Profile

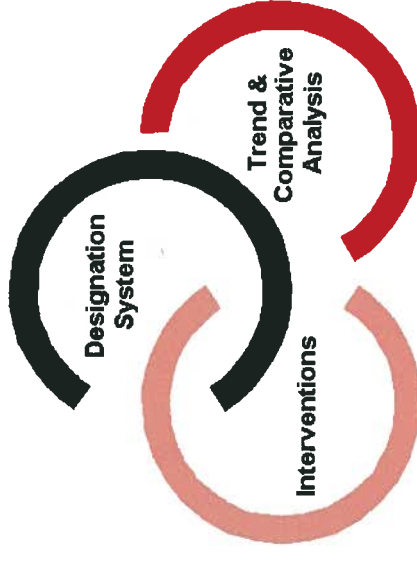
## ISBE Designations:

- Financial Recognition – score of 3.54 – 4.00 – highest category of financial strength
- Financial Review – score of 3.08 – 3.53 – next highest financial health category – will be monitored for potential downward trends
- Financial Warning – score of 2.62 – 3.07 – ISBE monitors closely and offers proactive technical assistance
- Financial Watch – score of 1.00 – 2.61 – highest risk – monitored by ISBE very closely with the offer of technical assistance including, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories, and enrollment projections

## Intervention Services:

An important component of the School District Financial Profile will be ISBE intervention activities. Regionally-based Finance Consultants are available to provide proactive assistance to financially distressed districts by providing customized technical assistance, analysis of financial data, proper claiming and accounting for state

and federal funds and development of sound financial management practices.



Illinois State Board  
of Education

Internal

Tool

Management

## School District Financial Profile System

Pat Quinn  
Governor

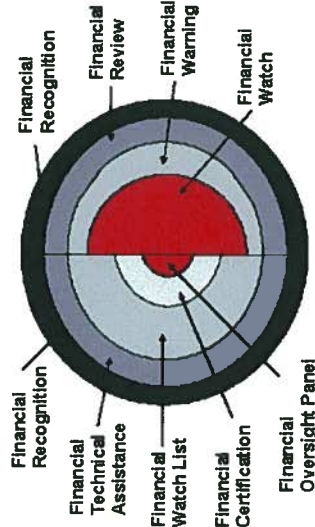
Jesse Ruiz  
Chairman

Dr. Christopher Koch  
State Superintendent of Education

An Equal Opportunity/Affirmative Action Employer  
Printed by the Authority of the State of Illinois  
October 2004

Since the 1980's, the State Board of Education has been monitoring the financial conditions of school districts. This annual cycle has evolved from publishing a Financial Watch List, to the assessment of all school districts' fiscal health in the Financial Assurance and Accountability System (FAAS) to the new and more comprehensive School District Financial Profile System.

**Old System (FAAS) Compared to the New School District Financial Profile**



The overarching goal of the financial profile is to objectively assess the financial health of all school districts in order for the public to gain a better understanding of where their schools rank in comparison to others. This will be done through a process of benchmarking 5 indicators for school districts:

Historically, we present the Total Profile Scores at our March Board Meeting. Your Profile and comments that the district has submitted, will then be listed on our website, [www.isbe.net/sfms/p/profile.htm](http://www.isbe.net/sfms/p/profile.htm).

## The Five Indicators

**1. Fund Balance to Revenue Ratio:** indicates the overall financial strength of the district for the prior year. It is the result of dividing the ending fund balances by the revenues for the four operating funds (Educational, Operations & Maintenance, Transportation, and Working Cash Fund) and, if applicable, a negative IMRF/FICA fund balance.

**2. Expenditure to Revenue Ratio:** identifies how much a district spent for each dollar it received. It is calculated by dividing total expenditures by the revenues for the operating funds. Also considered in this calculation is the remaining fund balances, so if a district is deficit spending in a particular year, but has sufficient fund balances to cover the expenditures, the district will not be penalized.

**3. Days Cash on Hand:** provides a projected estimate of the number of days a district could meet operating expenses if no additional revenues were received. It is calculated by dividing the expenditures of the four operating funds by 360 (days) to obtain an average expenditure per day. Then the total cash on hand and investments (end of fiscal year) for the same funds are divided by the average expenditures per day

**4. Percent of Short-Term Borrowing Maximum Remaining:** reflects the remaining short-term debt extension available to the district. The calculated percentage is 100% less the percentage of Tax Anticipation Warrants that remain outstanding.

**5. Percent of Long-Term Debt Margin Remaining:** is a summary of numerous items relating to long-term debt distinguished from debt secured by short-term instruments.

## What the composite score indicates

Scoring is predicated upon a three-step process:

◆ **RANGE** – is dependent upon cut scores; each indicator is calculated and the results are slotted into a category of a four, three, two, or one with four being the highest and best category possible

◆ **WEIGHTING** – once the range of the indicator is set, the respective score is weighted

◆ **TOTAL** – the sum of weighted indicators determines the financial strength and designation of each school district

TO: Members of the Board of Education  
FROM: Scott Mackall, Director of Facility Management  
DATE: April 23, 2012  
RE: Hazardous Crossings/ Busing

The Illinois State Board of Education Hazardous Crossing guidelines for students K thru 8<sup>th</sup> grade is as follows:

- Live less than 1.5 miles away from school
- Cross at a designated Hazardous Crossing

Currently we only offer free busing to students in K thru 6<sup>th</sup> grade meeting the Hazardous Crossing criteria. According to the guidelines, the District should be offering free bus service to the 7<sup>th</sup> and 8<sup>th</sup> grade students meeting the criteria as well.

We have approximately 185 students in 7<sup>th</sup> and 8<sup>th</sup> grade, that qualify under the Hazardous Crossing guidelines for free busing. The Director of Facility Management is currently in the process of gathering ridership information for the 2012-13 school year. The reason this information is being brought to your attention is until we have the "eligible riders" routed; we will not know what the impact of offering free bus service will be to the 7<sup>th</sup> and 8<sup>th</sup> grade students.

Actually many of the District's "eligible riders" choose not to ride the bus, as they walk or have parents bring them to school. There would still be an additional cost to bus the eligible 7<sup>th</sup> and 8<sup>th</sup> grade students. My best estimate would be that we would need approximately 1-5 additional buses at a cost of \$53.58 per route/per day (a.m. and p.m. routes constitute one route each).

This memo is to inform the Board of Education of the need to expand the services offered to the Parents and Students of Community Consolidated School District 64. This will be brought back before the Board at a future date for Board of Education approval.

Any questions or concerns can be directed to Scott Mackall at 847-318-4313.





# NEWS

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## COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64 Park Ridge-Niles

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164 S. Prospect Avenue

Park Ridge, IL 60068-4079

(847) 318-4300

FAX: (847) 318-4351

For information, contact:

Superintendent Philip Bender, 847-318-4300

Bernadette Tramm, Public Information Coordinator, 847-318-4343

FOR IMMEDIATE RELEASE

April 19, 2012

### **School District 64 Adds 2012 "Bright Red Apple Award" to its Accolades**

Park Ridge-Niles School District 64 is one of only 79 Illinois school districts to earn the 2012 Bright Red Apple Award for educational excellence from SchoolSearch, an independent research and consulting firm. It's the 18<sup>th</sup> year that District 64 was selected for "providing students with an outstanding educational environment," the award notes.

Using objective data from the 2011 Illinois State Report Cards, only 9 percent of the state's 868 districts received the accolade.

"We are very fortunate that District 64 schools enjoy tremendous support from our community that allows us to perform at high achievement levels over such a sustained period of time," Superintendent Philip Bender noted. "This tradition of great schools defines Park Ridge-Niles as a family-friendly community that continues to draw new generations of students here," he added.

The award is based on five, "family-favored" factors: academic performance; pupil/teacher ratio; operating expenditure per pupil; educational level of teachers; and average teacher salary. "District 64 is strong in all five categories," according to SchoolSearch.

# # #

**In recognition of educational excellence, the**

**2012 SchoolSearch™  
Bright Red Apple™ Award**

**is awarded to**

**Park Ridge CCSD 64**

**Park Ridge, Illinois**



**Dee Shugart, Ph.D., President**  
E-mail: [info@schoolsearchrankings.com](mailto:info@schoolsearchrankings.com)

**SchoolSearch™**

Web Site: [www.schoolsearchrankings.com](http://www.schoolsearchrankings.com)  
Educational Research & Publisher of School Rankings



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

Minutes of the Community Finance Committee  
held at 7:00 p.m. March 13, 2012  
Raymond E. Hendee Educational Service Center  
164 S. Prospect Ave., Park Ridge, IL 60068

Community Coordinators Ares Dalianis and Genie Taddeo called the meeting to order at 7:07 p.m. and welcomed everyone to the second full CFC meeting of 2012. Also present were: Board of Education Liaisons Eric Uhlig and Anthony Borrelli, Business Manager Becky Allard, and approximately 25 CFC and community members. The purpose of the meeting was to receive preliminary status reports from the five study teams.

**Reports from study groups:**

**1. Group 1 – Taxpayer Education**

The group looked at various school district and municipal web pages and determined that:

- Web page should be the focus of District information
- Currently what's on the financial web page is not easy to find
- Updates to the District 64 financial web page should include: updated Fact Book; add School Finance 101: how are schools funded – where does the money come from...where does the money go; and add a frequently asked questions section.

**2. Group 2 – 10-Year Financial Projections**

- Reviewed former CFC financial projection model.
- Would like to meet with Larry Heidemann, Strat Plan, to gain a better understanding of StratPlan financial projection model.
- Pension issue should be researched for impact on long-term financial projections.

**3. Group 3 – Financial Transparency**

- A need to create taxpayer friendly financial statements.

**4. Group 4 – Student Fees**

- Agreed with the administration's recommendation to eliminate the elementary lunch supervision fee.
- Will research all other fees for appropriateness.

**5. Group 5 – District Borrowing Opportunities**

- Reviewed the presentation from Elizabeth Hennessy, William Blair, about the impact to borrow \$14 million to fund capital projects.
- Will develop a pro's and con's document of borrowing options presented.

**Schedule next full CFC meeting:**

The next full CFC meeting was scheduled for Tuesday, May 1 at 7 p.m. at the District 64 ESC. Study groups should be prepared to share progress reports with the committee at that time.

**District 64 financial calendar:**

It was announced that the first review of the 2012-13 draft budget will be Monday, May 7, 2012 at 7:00 p.m. at the District 64 Educational Service Center (ESC).

The meeting was adjourned at 8:30 p.m.

Minutes submitted by Becky Allard

Illinois State Board of Education (ISBE)  
Certificate of Recognition  
*"Fully Recognized"*

District 64 and its schools have earned the designation of "fully recognized" as given by the Illinois State Board of Education (ISBE). This means that each school has fulfilled a wide range of specific requirements covering all aspects of the school's operations. Included are: the school's accountability framework and governance rules; school district administration rules; instructional program rules; support services rules; and, certification requirements and qualifications for staff.



# ILLINOIS STATE BOARD OF EDUCATION

## Certificate of Recognition

### 2011-2012

*Park Ridge Community Consolidated School District 64*  
*Cook County*

### FULLY RECOGNIZED

This certifies that the Illinois State Board of Education, pursuant to the standards for public schools set forth in the *School Code of Illinois* and Part 1 of the *23 Illinois Administrative Code - Public Schools Evaluation, Recognition and Supervision*, officially recognizes the school district identified above. This recognition status is valid for one year or until such time or circumstances specified by the *23 Illinois Administrative Code* necessitates a change.

*Robert A. Dwyer*

Regional Superintendent of Schools

*Charles K. K.*

State Superintendent of Education



# Healthy Living Month



Co-Sponsored by the City of Park Ridge, Park Ridge Park District, School District 64, Park Ridge Public Library, and Park Ridge Health Commission.

## April 1-7

- *City of Park Ridge Health & Nutrition Week*
- *Park District Early Bird Pool Pass Sales thru April 30* ([www.prparks.org](http://www.prparks.org))

## April 3

- *Town Hall Meeting*, 7pm-9pm, Park Ridge City Hall, 505 Butler Place. Topics include: How to be a Good 'Digital Citizen'; Kids, Cops, & Cars; and Teen Drinking & Parties.
- *Choose to Be GREENER: Know Your Options*, 7pm-8:30pm, Park Ridge Public Library.

## April 4

*Readers & Leaders*, 2pm-2:45pm at Park Ridge Public Library (3-6 years with adult)

## April 5

*Health Care Forum*, Park Ridge Senior Center, 11:00am. Includes health topics and refreshments.

## April 6

*Toddler Science*, 9:30am-10am and 10:30am-11am at Park Ridge Public Library.

## April 7

*Bunnytime Brunch*, 10am-11:30am at Maine Park Leisure Center. Register at [www.prparks.org](http://www.prparks.org).

## April 8-14

- *Neat to Use Your Feet Week* – Students encouraged to walk to school.
- *National Library Week: Health-Related Events* ([www.parkridgelibrary.org](http://www.parkridgelibrary.org))

## April 11

- *Readers & Leaders*, 2pm-2:45pm at Park Ridge Public Library (3-6 years with adult)
- *PhotoVoice Exhibit: What Do You Aim For?*  
Works by Maine Township High School students (through April 15) at Brickton Art Center, 306 Busse Highway

## April 13

- *Discovery Days*, 10am-11:30am at Park Ridge Public Library. (All ages)

## April 14

- *Spring Fling* at the Park Ridge Park District Community Center, 1515 W. Touhy, 6:45am-8pm. Try a variety of FREE activities, including fitness classes, basketball, swimming and more!

## April 15-21

Screen Free Week in Park Ridge and at Park Ridge Park District (Visit [www.prparks.org](http://www.prparks.org) for free activities.)

## April 16

*Young Adult Recycled Craftapalooza*, 7pm-8:30pm at Park Ridge Public Library. Revisit some of the library's favorite craft programs.

## April 18

- *Readers & Leaders*, 2pm-2:45pm at Park Ridge Public Library.
- *Sticker Shock*, 3:30pm-6pm. Join MCYAF and help prevent local youth alcohol use. Details at [www.mcyaf.com](http://www.mcyaf.com).
- *How to Play Water Polo* (Free), 7pm-9pm at the Park Ridge Park District Community Center Pool, 1515 W. Touhy.

## April 20-22

*Annual Oakton Ice Show*, 2800 W. Oakton ([www.prparks.org](http://www.prparks.org))

## April 20

*Pool Play Out*, 6:30pm-8pm at the Park Ridge Park District Community Center Pool, 1515 W. Touhy.

## April 21

- *Park Ridge Community Fair*, 10am-Noon, Park Ridge Public Library
- *Electronics Recycling Day*, 9am-Noon, 400 Busse Highway

## April 22

- *Manifestation Meditation Workshop*, Park Ridge Park District Senior Center 100 S. Western, 7pm-10pm. Registration required.
- *National Earth Day*

## April 23

*Money Smart Week: Avoiding Financial Scams*, 7pm-8:15pm at Park Ridge Public Library.

## April 24

*Internet Surfin' Safety*, 7pm-9pm at Emerson School Multi-Purpose Room. Presented by Sgt. Robert Tornabene, Niles Police Department. Learn how to keep your family safe online.

## April 25

*Readers & Leaders*, 2pm-2:45pm at Park Ridge Public Library (3-6 years with adult)

## April 26

*Money Smart Week: An Introduction to Standard & Poor's Net Advantage*, 2pm-4pm at Park Ridge Public Library.

## April 27

*Low Vision Support Group*, 10am-11am at Park Ridge Public Library.

## April 28

- *Earth Day Celebration* at Maine Park & Wildwood Nature Center, 11am-3pm. Visit [www.prparks.org](http://www.prparks.org) for details.
- *Medication Take Back Day*, 10am-2pm at these facilities:  
Park Ridge Police Station, 200 S. Vine  
Niles Police Station, 7000 W. Touhy  
Des Plaines Police Station, 1420 Miner



# NEWS

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## COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64 Park Ridge-Niles

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FOR IMMEDIATE RELEASE

April 16, 2012

### **School District 64 Sponsors Healthy Living Month Special Events: Internet Safety Program on April 24 and Bike Helmet Sale on April 25**

Park Ridge-Niles School District 64 is offering two special programs during April, which is celebrated as Healthy Living Month in Park Ridge.

To provide parents with the tips they need to keep children tech safe, District 64 is hosting a "Surfin' Safety" program on Tuesday, April 24 from 7:00-9:00 p.m. in the multipurpose room at Emerson Middle School, 8101 N. Cumberland, Niles. The session helps parents become more savvy about up-to-the-minute trends, so they can better supervise their children's use of computers, cell phones and other mobile devices. Wide-ranging topics include cyber-bullying, junior identity theft and sexual predators. Sgt. Robert Tornabene of the Niles Police Department will share his years of experience and a wealth of practical knowledge at this free, community event.

To enjoy safe rides of a different kind this spring, District 64 is offering a special bike helmet sale to make sure children through adults have access to low-cost, top quality head gear. The District 64 Traffic Safety Committee is teaming up with Advocate Lutheran General Hospital Trauma Services to present a walk-in helmet sale on Wednesday, April 25 between 5:00-7:00 p.m. Advance orders are *not* required. Just drop by Franklin School, 2401 Manor Lane, to pick out and purchase a helmet for only \$10. Sizes for anyone 12 months or older will be available on a first come, first served basis. Trauma room nurses will custom-fit the helmets to each child or adult, too! This is an easy way to protect your family from the risk of serious head injury with helmets certified by the Consumer Product Safety Commission and designed to meet or exceed safety standards. District 64 policy requires students to wear helmets while riding and/or using bicycles, roller blades, scooters, skate boards and similar devices while going from home to school, while on school property, and while going from school to their first intended point of destination.

Healthy Living Month is a community-wide initiative that focuses on healthy behavior choices through education. The month targets health, nutrition, fitness, safety and understanding the environment. Weekly April events include: Health & Nutrition Week; National Library Week; Neat to Use Your Feet Week when students are encouraged to walk to school; and, Screen-Free Week when students are encouraged to rediscover healthy alternatives to television and computers.

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