

**PROSPECT HEIGHTS SCHOOL DISTRICT 23  
DISTRICT 23 FINANCE COMMITTEE MEETING  
MONDAY, FEBRUARY 1, 2021  
GRODSKY ADMINISTRATION BUILDING  
700 N SCHOENBECK RD  
PROSPECT HEIGHTS, IL 60070 at 5:30 PM**

*Create opportunities that inspire all students to grow as learners, individuals, and citizens.*

**AGENDA**

Virtual Meeting Link: [meet.google.com/vqi-cpsh-bvm](https://meet.google.com/vqi-cpsh-bvm)

I. Call to Order

II. Discussion Items

A. Requests for Proposals (RFP) for Financial Audit Services 3  
The engagement with Evans, Marshall, Pease ended on June 30, 2020. The Business Office would like to issue a competitive solicitation for proposals for Financial Audit Services to review potential partners and pricing beginning July 1, 2021.

B. Property Tax Appeals Board (PTAB) Discussion 10  
The attached memo provides some insight into the PTAB process and requests further clarification from the Committee. A sample resolution has also been attached pending direction from the Committee.

C. Discussion of Bond Issuance

Amy will provide an update on the next steps in the Bond Issuance Discussions. Elizabeth Hennessey will be providing a short overview that will be available to the Committee in advance of the meeting.

D. Discussion of Preliminary Insurance Rates Through Educational Benefit Cooperative 16  
(EBC)

District 23 participated in the Pre-Renewal Meeting on Thursday, January 28th. Amy has provided a brief summary of the EBC renewal projection for the 2021-22 school year.

E. Student Transportation Services

Status of contract with First Student and analysis of routing and services to date.

1. Hazardous Routes 18  
Discussion of current IDOT approved hazardous travel areas within the District.

2. Community Stops  
Discussion of "Community Stop" philosophy and status of implementation and challenges of current environment.

F. Summer School Update & Acceleration of Resolution to Transfer Funds 23

Discussion of Summer School status for both Special and General Education Programs as well as the correlating account transfers and interfund transfer from the Transportation Fund to the Education Fund.

III. Financial Reporting to the Committee 26

Monthly review of Year to Date Revenue and Expenditures

IV. Old Business

A. Approval of Minutes - Finance Committee Meeting of January 4, 2021 29  
The Buildings and Sites Committee recommends approval of the minutes from the January 4, 2021 meeting as written.

V. New Business

VI. Adjournment

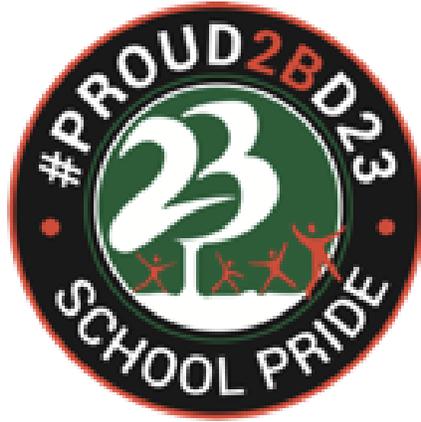
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**AGENDA**

**DISTRICT ORGANIZATIONAL GOALS**

- **Student Success:** Ensure all students are well rounded and emotionally and academically prepared for success in high school.
- **Teaching, Learning, and Innovation:** Encourage a learning environment that emphasizes excellence and retains high-quality staff.
- **Family and Community Partnership:** Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.
- **Sustainable Resources:** Advance effective use of resources to support safe, learner ready facilities that maximize student learning.



## **REQUEST FOR PROPOSAL**

Prospect Heights School District 23 is currently accepting sealed proposals for:

### **Financial Audit Services Fiscal Years 2022, 2023, 2024**

Submit your proposal to the attention of:

Prospect Heights School District 23  
Attn: Ms. Amy McPartlin, CSBO  
700 N. Schoenbeck Road  
Prospect Heights, Illinois 60070

Sealed proposals must be received at the above address no later than the following date and time:

**MONDAY, FEBRUARY 22, 1:00 P.M., CST**

All proposals **MUST** be submitted in a **SEALED ENVELOPE, CLEARLY MARKED:**

**“Financial Audit Services - RFP”**

Company Name: \_\_\_\_\_  
Company Address: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
Email: \_\_\_\_\_

**Prospect Heights School District 23**  
**Request for Proposal for Financial Audit Services**  
**Fiscal Years 2022, 2023, 2024**  
**Invitation to Submit Proposal**

Prospect Heights School District 213 invites Independent Certified Public Accounting firms to submit audit proposals providing audit services for the 2022, 2023 and 2024 fiscal years. Responses to the RFP must conform to the presentation format outlined in this packet.

All inquiries regarding the Request for Proposal and Prospect Heights School District 23 are to be directed to:

Amy McPartlin  
Assistant Superintendent of Finance & Operations/CSBO  
Phone: 847-870-5552  
Email: amcpartlin@d23.org

**SCHEDULE AND AWARD OF RFP**

All proposals must be received at the above address no later than **Monday, February 22, 2021 at 1:00 pm**. Three (3) copies of the completed proposal are required.

The administration of the District will review the proposals and will schedule interviews as needed. Interviews, if needed, will be conducted **Wednesday March 10, 2021**.

The administration will make a recommendation to the Board of Education at the monthly meeting on **Thursday, April 14, 2021**, if schedule permits. In reviewing the proposals and making a recommendation to the Board of Education, the administration will consider the following:

- Fees for Services
- Scope of Services
- Qualifications
- References
- Experience in Public Education in Illinois
- Responses to Interview Questions, if applicable
- Insurance
- Additional Information Submitted by Audit Firm

**SCOPE OF AUDIT**

The annual audit shall consist of an examination of the combined financial statements conducted in accordance with generally accepted auditing standards. The audit shall include review of accounting procedures and the system of internal accounting controls to ensure that there are effective controls over revenue, expenditures, assets and liabilities, and that there is proper accounting of resources, liabilities and accounting operations. The audit shall consist of tests of compliance with the requirements of the applicable state and federal laws and regulations of material effect on the financial statement. The audit shall be conducted under the applicable guidelines of the Government Accounting Standards Board (GASB).

The examination shall be sufficient in scope so as to render an opinion on the fairness of the representations contained in the balance sheets and the related statements of revenue and

expenditures, and changes in fund balances for the year ended, in accordance with generally accepted accounting principles for state and local governments.

## **GENERAL AUDIT INFORMATION**

The proposal for auditing services will be for a three-year period to include the school year ending June 30, 2024. Examinations and exhibits shall be in accordance with the general accepted auditing standards. The auditing firm will also prepare forms ISBE 50-35 and 60-18 and a GASB 45 analysis, as well as other forms and attachments as required or helpful for State and, if required, Federal reporting compliance. Costs are to include GASB requirements scheduled for implementation during the terms of the contract and which are scheduled for implementation as of the date of this Request for Proposal.

If required, the auditor shall also perform tests of compliance with the Federal Office of Management and Budget, and render a separate opinion on the financial statements and tests of compliance in accordance with OMB regulations.

During the term of this agreement, representatives from the audit firm will be made available to offer advisory services to the District. Services requested by the District beyond the scope of the audit or advisory services are to be billed at the hourly rate as listed in the RFP.

The audit shall provide a complete review of accounting practices and internal controls, along with recommendations for improvements.

The auditor shall prepare the following:

1. Annual Financial Report consisting of all general purpose financial statements, combining statements and individual fund statements and supplementary schedules consistent with Government Auditing Standards issued by the Comptroller General of the United States, Audits of States, Local Governments and Non-Profit Organizations, and Government Account Standards Board.
2. The auditor shall provide preliminary drafts.
3. The auditor shall provide five (5) final bound copies and searchable .PDF files for all financial reports.
4. The auditor shall provide a Management Letter to the Board of Education. The purpose of the letter shall be to provide known recommendations of the auditor which, if implemented, would in the auditor's opinion, increase efficiency and improve internal accounting controls as they relate to the business operations of the District. All comments and recommendations shall be discussed with, and a draft of the letter provided to the Superintendent, prior to issuance.
5. The auditor shall present the annual audit at the regularly scheduled November Prospect Heights School District 23 Board of Education meeting.
6. The auditor shall keep the District apprised of any and all changes in accounting and reporting requirements.
7. The auditor shall serve as a resource and be available for advisory services on accounting and internal control issues throughout the fiscal year.
8. No part of the audit, except for the printing, may be subcontracted.
9. Records of the District shall be audited on site at a space provided by the District. Records shall be returned to the office from which the material was provided.

10. The auditor shall prepare for filing purposes any and all documents for the Illinois State Board of Education, the Regional Office of Education, and the United States Office of Management and Budget necessary for minimum compliance with State and Federal law and rules. If a single audit (A-133) is required, the auditor shall file the required documents on behalf of the District.
11. The auditor shall prepare the year-end adjusting journal entries.

## **QUALIFICATIONS**

Proposals will be accepted from firms with demonstrated experience and competency in Illinois Public School District auditing. The minimum qualifications for firms submitting proposals are:

1. The audit shall be conducted under the supervision of a licensed Certified Public Accountant experienced and knowledgeable in Illinois school district auditing. The senior field auditor must have three to five years of actual experience in the supervision of a school district audit.
2. The firm must provide the names, titles, addresses and phone numbers of at least three school district clients for whom the firm has performed audits within the last two years similar in scope and reporting as required by the District.
3. The firm must have an existing engagement with at least three other Illinois school districts.

## **INSURANCE**

All proposals must be accompanied by a signed statement (see appendices) that the auditing firm is willing and able and does maintain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

## **GENERAL DISTRICT INFORMATION**

The current student enrollment is approximately 1,500 students. The District employs approximately 240 staff, including administrators, certified and non-certified employees. The District's current and prior fiscal year's Budgets, Audits and Annual Financial Report are available online at <https://www.d23.org/BudgetandFinances.aspx>.

## **BASIS OF ACCOUNTING**

The District maintains its accounting records on a cash basis. The District maintains an encumbrance accounting system, under which purchase orders, contracts, and others are paid. All records for the District are maintained both online and in backups locally through the accounting software published by Tyler Technologies (Infinite Visions) by full-time staff members. Employees are part of the Teachers Retirement System of Illinois or the Illinois Municipal Retirement Fund depending on their job classification or instructional certification. The District's previous Audited Financial Statements are on the Illinois State Board of Education website.

## **TERMINATION FOR CONVENIENCE OF THE SCHOOL DISTRICT**

The District may terminate this contract at any time for any reason by giving at least sixty (60) days' notice in writing to the auditor. If the contract is terminated by the District as provided herein, the auditor will be paid a fair amount as negotiated with the District for the work completed as of the date of termination.

## **FEE FOR SERVICES**

Fee for services must be clearly noted in the RFP, and must be broken out into the following minimum categories:

- Cost of Basic Audit
- Single Audit (A-133), when applicable
- Consulting Fees (Hourly)

## **SUBMISSION OF PROPOSALS**

Proposals must be submitted in a sealed package or envelope with the note “Financial Audit Services Proposal” on the outside. Proposals must be sent by mail or hand delivered, allowing sufficient delivery time to ensure receipt in the Prospect Heights School District 23 office by the deadline specified herein. Any proposals received after the deadline will be opened only if all proposals received prior to the deadline are deemed unacceptable or incomplete.

Prospect Heights School District 23 reserves the right to accept or reject for any reason any and/or all proposals received as a result of this RFP. Prospect Heights School District 23 may also waive or decline to waive any informality or any irregularities in any proposal or response received.

### **The following components are to be included in your proposal:**

1. Title Page
2. Table of Contents
3. Letter of Transmittal (your understanding of the work to be completed)
4. Summary of Firm and Staff Qualifications
5. Audit Team Profile (the staff to be assigned to PHSD23)
6. Description of Scope and Timing of proposed services (time table for work)
7. Summary of Audit Approach to be used (work design/work plan/philosophy)
8. Illinois School District References (at least 4 current and 1 former client)
9. Fee Schedule and Hourly Rates, including Single Audit work (see attached form)
10. Additional Information (that you feel might be pertinent for our review)

### **The general criteria and areas being evaluated include, but are not limited to, the following:**

1. Extensiveness and completeness of the audit services proposal.
2. A general description of the firm and the qualifications and experience of the company and related audit staff with regards to school district audits in Illinois (please provide a copy of all peer review reports completed in the last five years, along with your Illinois School District references).
3. Cost effectiveness of the proposed three-year fee schedule and the scope of services to be provided under the proposal. Include a brief description of the overall audit approach to be used, as well as an estimated allocation of staff hours and timing for the various tasks involved in the scope of work. Finally, provide 2-3 samples of audited financial statements/reports from similar clients for review.
4. Familiarity with the District’s operations and any prior working experience and relationship the District has had with the Auditor or Audit Staff, as well as familiarity

and experience related to similar sized school district audits in Illinois. Please address what additional procedures are required in first year audits and what you do to make that first year audit transition easier/seamless for the District?

5. Accessibility and ability to respond to District needs in a timely manner and responsiveness (disregarding fees, why should the school district choose your firm...ie, what sets you apart from your competition)?
6. Other relevant facts and information obtained through reference checks, as well as any subsequent conversations with prospective audit firms.

**Prospect Heights School District 23  
Request for Proposal for Financial Audit Services  
Fiscal Years 2022, 2023, 2024  
Fee Summary Schedule**

	<u>Proposed Audit Fee</u>	<u>Additional Hourly Audit Rate</u>
FY 2021-22 Audit Services:	_____	_____
FY 2022-23 Audit Services:	_____	_____
FY 2023-24 Audit Services:	_____	_____
Cost for a Single Audit (A-133)	_____	_____

Please Provide an **Hourly Rate** for Other Projects/Services:

	<b>FY 2022</b>	<b>FY2023</b>	<b>FY2024</b>
Senior Partner	_____	_____	_____
Partner	_____	_____	_____
Manager	_____	_____	_____
Senior Auditor	_____	_____	_____
Junior Auditor	_____	_____	_____
Admin Support	_____	_____	_____

**Submitted by:**

Name of Firm: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

Telephone/Fax Number: \_\_\_\_\_

Contact Name and Title: \_\_\_\_\_

Signature: \_\_\_\_\_



## PROSPECT HEIGHTS DISTRICT 23 FINANCE COMMITTEE INFORMATION ITEM

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**Date:** February 1, 2021  
**Title:** Discussion of Property Tax Appeals  
**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations

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### **BACKGROUND INFORMATION:**

The Property Tax Appeal Board (PTAB) is a quasi-judicial body made up of five Board Members appointed by the Governor, with the advice and consent of the Senate. The PTAB was created to provide an unbiased forum for taxpayers and taxing bodies outside of Cook County that are dissatisfied with property assessments.

Should a taxpayer be unhappy with the assessment valuation of their property, they may file an appeal with the Property Tax Appeals Board. The taxing bodies receive notice that an appeal has been filed and the subsequent increase or reduction in assessed valuation. In accordance with Illinois Statute, District 23 receives notification from the PTAB with a listing of relevant cases that pertain to properties located within the boundaries of District 23, seeking a change in valuation of \$100,000 or more.

The burden of proof before the PTAB is "a preponderance of the evidence" when market value is the basis of the appeal or "clear and convincing evidence" when unequal treatment in the assessment process is the basis of the appeal. The Board will only determine the correct assessment of property on appeal based on equity and the weight of the evidence.

The taxing bodies can decide whether or not to intervene in the appeal process based on the change in assessed valuation and the anticipated financial impact for the district. As has been the case, Prospect Heights District 23 splits the costs of legal representation with Township High School District 214 on shared properties. Attorney John Izzo with Hauser, Izzo, Petrarca, Gleason and Stillman, LLC provides this service to both districts.

Moving forward, it's important that District 23 set a criteria for intervention. Currently District 214's Board of Education has determined that in cases where 1) the appeal is for an assessment reduction in excess of \$300,000, or 2) the appeal is for an assessment reduction of less than \$300,000 when the Board is aware of a prior year PTAB appeal for the same property, the District will intervene.

In speaking with Attorney Izzo, he believes that the District shouldn't ignore any appeals where there is \$10,000 or more in revenue at stake annually. Hauser, Izzo gauges their response to the actual amount at risk, and would be unlikely to hire an expert at this amount or try to go to a hearing. Intervening, even in smaller cases, gives a school district a seat at the table when the

State's Attorney and the taxpayer attorney are negotiating these settlements, and it also sends a message to the taxpayer's attorneys that District 23 will not ignore these cases.

**NEXT STEPS:**

District 214 will continue to intervene in the annual appeal by Target Corporation and will evaluate others on a case by case basis, based on their Board's guidance. I would like District 23 to continue to seek Attorney Izzo's guidance as Notices of Appeals are received, continue it's intervention in the annual appeal by Target Corporation and request intervention on appeals resulting in lost revenue of \$10,000/year. Pending the Committee's direction, I will prepare a recommendation and resolution for the Board's action at the February meeting.

**PROSPECT HEIGHTS SCHOOL DISTRICT 23  
RESOLUTION AUTHORIZING PARTICIPATION  
IN PROPERTY TAX PROCEEDINGS**

**WHEREAS**, an owner or owners of certain parcels of real property located within the corporate boundaries of Prospect Heights School District No. 23, Cook County, Illinois, have filed or are anticipated to file appeals or complaints of the assessment or exemption of real property for tax years 2019 and succeeding years with the Cook County Board of Review, with the Cook County Circuit Court, with the State of Illinois Property Tax Appeal Board (“PTAB”), or with the State of Illinois Department of Revenue; and

**WHEREAS**, the Board of Education wishes to intervene or otherwise participate in any tax assessment or exemption proceedings before the Board of Review, the Circuit Court, the PTAB, or the Department of Revenue, for tax year 2019 and succeeding years for which the Board of Education or the Administration determines that the District’s revenue interest in the assessed valuation of the subject parcels warrants the District’s intervention or participation in such assessment or exemption proceedings;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Education of Prospect Heights School District 23, Cook County, Illinois as follows:

**Section 1:** The Board hereby finds that all the recitals contained above are true and correct, and that the same are hereby incorporated herein by reference.

**Section 2:** The Board hereby authorizes the law firm of Hauser, Izzo, Petrarca, Gleason & Stillman, LLC, as its legal representative to: (1) file, upon the direction of the Board or Administration, Requests to Intervene with the Cook County Board of Review, the Cook County Circuit Court, the PTAB, or the Illinois Department of Revenue, with respect to any appeal or complaint filed by any and all parties for tax year 2019 or succeeding years relative to

any property located within the corporate boundaries of the School District for which a tax appeal or complaint is pending; (2) initiate such actions as authorized by the Board or Administration as necessary to protect the District's revenue interest in the assessment of properties within the corporate boundaries of the School District; (3) represent the Board's interests in any such proceeding; and (4) execute any settlements or stipulations in such proceedings consistent with the Board's interests as authorized by the Board or Administration.

**Section 3:** All motions and resolutions or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

**Section 4:** If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause or provisions shall not affect any of the other sections, paragraphs, clauses or provisions of this Resolution.

**Section 5:** This Resolution shall be in full force and effect upon its adoption and shall remain in effect until action by this Board to modify or rescind it.

After a full and complete discussion thereof, Member \_\_\_\_\_ moved that the foregoing Resolution be adopted and Member \_\_\_\_\_ seconded the motion. The President directed the Secretary to call the roll for a vote upon the motion to adopt this Resolution. Upon a roll call vote being taken, the Board of Education voted as follows:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

The President declared the motion carried and the Resolution duly adopted.

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
President, Board of Education

ATTEST: \_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS        )  
  ) SS  
COUNTY OF COOK        )

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education, Prospect Heights School District No. 23, Cook County, Illinois, and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a Resolution adopted by the Board of Education at a meeting of said Board held on the \_\_\_\_ day of \_\_\_\_\_, 2021.

I do further certify that the deliberations of the Board on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act and of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in conduct of said meeting.

IN WITNESS WHEREOF, I have hereunto affixed by official signature this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Secretary, Board of Education



## PROSPECT HEIGHTS DISTRICT 23 FINANCE COMMITTEE INFORMATION ITEM

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**Date:** February 1, 2021

**Title:** Discussion of Preliminary Employee Benefits Renewal through Educational Benefits Cooperative (EBC)

**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations

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### **BACKGROUND INFORMATION AND PROGRAM OVERVIEW:**

The Educational Benefit Cooperative (EBC) is an entity created under Illinois state law, which allows school districts to join together for the purpose of purchasing insurance. The EBC, established in 1984, began with eight school districts and has grown to current membership of 120 school districts, 107 individual members and 3 sub pools. Prospect Heights School District 23 has participated in the EBC since 2003.

The purpose of the EBC is to provide economies of scale and risk pooling that allow members greater long-term financial stability than purchasing insurance products individually in the commercial insurance market. Each member district retains the ability to create and change their PPO, HMO, Dental and Life plan design and offerings, which is often required by the nature of bargained contracts. The PPO and Dental plans are self-funded. The HMO is funded on a Cost-Plus funding arrangement and the Life insurance is insured by a third party.

The full Board and all participating districts meet twice a year to discuss the annual audit and preliminary renewal figures and then again for the final renewal. While I typically would not provide an update on the preliminary figures, the news was certainly positive enough to share with the Committee.

### **PRELIMINARY EBC RENEWAL SUMMARY:**

District 23 participated in the Pre-Renewal Meeting on Thursday, January 28th. Following is a brief highlight of the EBC renewal projection.

The EBC sponsored plans are PPO medical, HMO medical, dental, and life insurance.

- The PPO medical rating formula produces a rate adjustment of **3.2%**
  - Typical market 2021 trend for PPO plans: 5.5%\*
- The HMO projection indicates a rate adjustment of **2.1%**
  - Typical market 2021 trend for HMO plans: 4.5%\*
- The Dental rating formula produces a rate adjustment of **0.8%**
  - Typical market 2021 trend for dental plans: 3.0%\*

- The Life/Accidental Death and Dismemberment (AD&D), Supplemental Life and Dependent Life insurance is underwritten by Reliance Standard Life Insurance Company.
  - Effective July 1, 2020, EBC was presented with a rate decrease for both Life and AD&D, and new rates guaranteed for three years through 6/30/2023.

\* Typical market trend is a forecast of per capita claims cost that takes into account price inflation, utilization, government-mandated benefits, new treatments, therapies and technology. There is usually a high correlation between trend rate and actual cost increases assessed by insurance carriers.

The onset of the COVID-19 pandemic brought a rapid halt to elective medical procedures and most office visits. Subsequently, we saw an increase in lower cost “tele-health” screenings. While there was a substantial reduction in claims, premiums continued to be collected from employees, resulting in a current fund surplus.

As a district, we certainly reap the benefit through these below-trend increases. At this point, EBC has approximately \$51M invested in long-term securities through PMA Investment Services. In addition to the long-term investments, EBC has approximately 19% fund balance reserved in its Working Cash fund. Admittedly, this is about 10% more that they like to hold on to. While the discussion was held about a potential rate reduction for districts, EBC is planning to retain the surplus funds in the pool and supplement the premium increases to districts, as claims inevitably will go back up in the near future.

**NEXT STEPS:**

District 23 will attend the EBC Board Renewal Meeting in March and I will prepare a recommendation for the Board’s action at the April meeting.



**PROSPECT HEIGHTS DISTRICT 23  
BOARD OF EDUCATION  
ACTION ITEM**

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**Date:** February 10, 2021  
**Title:** Recommendation for Approval of Certification of Hazardous Transportation Routes  
**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations

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**BACKGROUND INFORMATION:**

Illinois Department of Transportation (IDOT) criteria have been used to determine hazard areas within the District 23 boundaries. Pursuant to Section (105 ILCS 5/29-3) of the Illinois School Code, the Board of Education shall annually review the conditions and determine whether the routes and any hazardous conditions remain unchanged.

In conjunction with the District’s transportation provider, First Student, the Administration has determined that such conditions and routes remain unchanged from prior years. All routes and students have been appropriately coded and routed in the VersaTrans system, in an effort to maximize the District’s Transportation Reimbursement.

**ADMINISTRATIVE CONSIDERATIONS:**

The Serious Safety Hazard Findings include areas previously identified that meet the 12-point requirement for IDOT’s hazardous route approval and meet the requirement for reimbursement by the State Board of Education.

The following areas include the District’s current transportation areas for which hazards exist:

<b><u>HAZARDOUS LOCATION</u></b>	<b><u>IDOT #</u></b>
Hintz Rd. from Schoenbeck Rd. to Elmhurst Rd.	23-80-1
Elmhurst Rd. at Drake	23-80-2
Elmhurst Rd. from Pleasant Rd. to Drake	23-80-3
Hintz Rd. from Alice to Maple	23-80-4
Rand Rd. at Camp McDonald	23-80-5
Camp McDonald & Schoenbeck – 150’ E. of Schoenbeck to 200’ N. of Camp McDonald	23-80-6
Schoenbeck Rd. from Olive to 200’ N. of Camp McDonald	23-80-7
Euclid & Rand from 400’ W. of Rand Rd. to Rand & Schoenbeck	23-80-8
Camp McDonald from Elmhurst Rd. to Schoenbeck Rd.	23-80-9

Willow Rd. at Elmhurst Rd.	23-80-10
Schoenbeck Rd. from South Pkwy. to Ridge	23-80-11
Palatine Frontage Rd. from Birch to Schoenbeck	23-80-12
Schoenbeck Rd. from Stonegate Dr. to Palatine Rd.	23-80-13
Palatine Frontage Rd. from Elmhurst Rd. to Schoenbeck Rd. @ Schoenbeck Rd.	23-80-14
Palatine Frontage Rd. from Birch to Schoenbeck Rd.	23-80-15
Palatine Frontage Rd. from Elmhurst Rd. to Schoenbeck Rd. @ Elmhurst Rd.	23-80-16
Willow Rd. at Elmhurst Rd.	23-80-17
Palatine Frontage Rd. from Windsor Dr. to Schoenbeck Rd.	23-80-18
Willow Rd. at Elmhurst Rd. for St. Alphonsus	23-80-19
Palatine Rd. & Elmhurst Rd. for St. Alphonsus	23-80-20
Wheeling Rd. at Palatine Rd. for St. Alphonsus	23-80-21
Wheeling Rd. from Kenilworth Ave. to Willow Rd. for St. Alphonsus	23-81-22
Wheeling Rd. from Olive Ave. to Willow Rd. for St. Alphonsus	23-80-23
Wheeling Rd. from Camp McDonald Rd. to Willow Rd. for St. Alphonsus	23-80-24
Wheeling Rd. & Camp McDonald from Camp McDonald Rd. to Willow Rd.	23-80-25
Wheeling Rd. from Kenilworth Ave. to Willow Rd.	23-81-1
Wheeling Rd. from Olive Ave. to Willow Rd.	23-81-2
Wheeling Rd. from Camp McDonald Rd. to Willow Rd.	23-81-3
Schoenbeck Rd. from Olive to 200' N. of Camp McDonald	23-81-4
Schoenbeck Rd. from South Pkwy. To Ridge	23-81-5
Willow Rd. from 150'E. of Schoenbeck to Elmhurst Rd.	23-85-1
Schoenbeck Rd. at Palatine Rd.	23-87-1
Willow Rd. from Rand Rd. to Schoenbeck Rd.	23-87-3
Schoenbeck Rd. from Camp McDonald to Willow Rd.	23-87-2
E. Side of Schoenbeck from Clarendon to 1 N. Schoenbeck Rd.	23-99-1

**RECOMMENDATION:**

That the Board of Education approves the current Serious Safety Hazards as listed.

WHEREAS, the Board of Education for Prospect Heights School District 23, Cook County, Illinois (“Board”), provides transportation to certain students via school bus; and

WHEREAS, the Board, provides such transportation to students pursuant to Section 29-3 of the Illinois School Code, and all laws amendatory thereof and supplementary thereto;

WHEREAS, the Board at a legally convened meeting held on the 13<sup>th</sup> day of April 2011 did adopt a resolution providing for the continuation of the 1980-1981 thru 1998-1999 Illinois Department of Transportation approved status of hazardous routes;

WHEREAS, the Board, has continued to review the transportation routes for students to and from school in order to comply with Section 29-3 of the Illinois School Code;

WHEREAS, pursuant to the Statute above, the Board has reviewed the conditions previously approved and hereby certifies that the conditions remain unchanged.

WHEREAS, the Board of Education for Prospect Heights School District 23, Cook County, Illinois directs free transportation for the identified population listed and approved in the declaration for the 1980-1981 thru 1998-1999 school years and continued at a legally convened meeting held on the 13<sup>th</sup> day of April 2011 as well as December 13, 2017 and annually thereafter.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Education for Prospect Heights School District 23, Cook County, Illinois as follows:

- Section 1: The recitals above are incorporated herein by reference.
- Section 2: That all prior proceedings in conflict with this resolution be and the same are hereby repealed.
- Section 3: This Resolution shall be in full force and effect upon its passage by the Board of Education.
- Section 4: This Resolution shall remain on file in the Business Office as evidence of the District’s Annual Review of transportation routes pursuant to Section 29-3 of the Illinois School Code.

ADOPTED this 10th day of February 2021 upon receiving a motion from Member \_\_\_\_\_, and a second of the motion by Member \_\_\_\_\_ followed by a roll call vote recorded as follows:

AYES:

\_\_\_\_\_

NAYS:

\_\_\_\_\_

ABSENT/ABSTAIN:

\_\_\_\_\_

\_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

**CERTIFICATION OF RESOLUTION AND MINUTES**

I, the undersigned, do hereby certify that I am the duly qualified acting Secretary of the Board of Education of Prospect Heights School District 23, Cook County, Illinois (the "Board"), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of a resolution entitled:

**RESOLUTION  
PROVIDING FOR FREE TRANSPORTATION  
FOR THE IDENTIFIED POPULATION APPROVED  
BY THE ILLINOIS DEPARTMENT OF TRANSPORTATION**

as adopted by the Board at its meeting held on the 10th day of February, 2021.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 10<sup>th</sup> day of February, 2021.

\_\_\_\_\_  
Secretary, Board of Education

**RESOLUTION Authorizing Transfer from the  
Transportation Fund into the Education Fund of  
Prospect Heights School District No. 23, Cook County, Illinois**

WHEREAS, pursuant to the *Illinois School Code*, 105 ILCS 5/2-3.27, as amended, the Illinois State Board of Education ("ISBE") is charged with formulating and approving procedures and regulations for school district accounts and budgets, reflecting income and expenses, receipts and disbursements; and

WHEREAS, the ISBE, pursuant to its aforementioned authority, promulgated regulations regarding the classification, source, and use of various school district funds, including the Transportation Fund (40); and

WHEREAS, ISBE regulations provide for the transfer of taxes received from other funds into the Education Fund (10); and

WHEREAS, the Board of Education of Prospect Heights School District No. 23, Cook County, Illinois (the "Board") has in its Transportation Fund moneys representing taxes received, which it desires to use to pay necessary costs related to educational projects of the School District; and

WHEREAS, the Board has determined that it is in the best interests of the School District to transfer One Hundred Thousand and No/100 Dollars (\$100,000.00) from the Transportation Fund (Fund 40) into the Education Fund (Fund 10), effective March 1, 2021 to reimburse the Education Fund (10) to pay for General Education - Summer School and other projects to be completed.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Prospect Heights School District No. 23, Cook County, Illinois, as follows:

1. The Board of Education hereby finds the recitals contained in the Preamble of this Resolution to be full, true and correct and does hereby incorporate them into this Resolution by this reference.
2. The School Treasurer is authorized and directed to make a transfer of moneys in the amount of One Hundred Thousand and No/100 Dollars (\$100,000.00) from the School District's Transportation Fund into its Education Fund (10) effective March 1, 2021.
3. This Resolution shall be in full force and effect immediately upon its adoption.

ADOPTED this 10<sup>th</sup> day of February 2021 upon receiving a motion from Member \_\_\_\_\_, and a second of the motion by Member \_\_\_\_\_ followed by a roll call vote recorded as follows:

AYES:

\_\_\_\_\_

NAYS:

\_\_\_\_\_

ABSENT/ABSTAIN:

\_\_\_\_\_

Board of Education  
Prospects Heights School District 23  
Cook County, Illinois

\_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS     )  
                                  ) SS

COUNTY OF COOK        )

**CERTIFICATION OF RESOLUTION**

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Prospect Heights School District No. 23, Cook County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 10<sup>th</sup> day of February 2021, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION Authorizing Transfer from the  
Transportation Fund into the Education Fund of  
Prospect Heights School District No. 23, Cook County, Illinois**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 10<sup>th</sup> day of February 2021.

---

Secretary, Board of Education

## Budget Performance Update

### FY21+ Prospect Heights 23 (Initial Base Scenario)

#### Fund summary basis: Operating Funds

#### Month of December (fiscal year 2021):

- ↑ Total MTD Revenues: \$339,155; over plan\* (favorable) by +\$11,208
- ↑ Total MTD Expenditures: \$2,222,185; over plan (unfavorable) by **+\$104,076**

#### Fiscal year to date (July-December):

- ↑ Total YTD Revenues: \$11,332,100 (46.4% of annual budget compared to 45.0% prior YTD); over plan (favorable) year-to-date (YTD) by +\$301,050
  - ↓ 1000 Local Sources: **-\$311,006**
  - 2000 Flow-Through Sources: +\$0
  - ↑ 3000 State Sources: +\$134,168
  - ↑ 4000 Federal Sources: +\$478,391
  - ↓ 7000 Other Financing Sources: **-\$504**
- ↓ Total YTD Expenditures: \$9,157,412 (37.3% of annual budget compared to 40.2% prior YTD); under plan (favorable) year-to-date (YTD) by -\$816,451
  - ↓ 000 Transfer: -\$17,503
  - ↓ 100 Salaries: -\$129,401
  - ↓ 200 Employee Benefits: -\$47,134
  - ↓ 300 Purchased Services: -\$722,944
  - ↑ 400 Supplies & Materials: **+\$60,437**
  - ↓ 500 Capital Outlay: -\$134,564
  - ↑ 600 Other Objects: **+\$174,658**
  - 700 Non-Capitalized Equipment: +\$0

#### End of Fiscal Year Projection

	Projected	Annual Budget	Variance
<b>Total Revenues</b>	\$24,723,183	\$24,422,133	+\$301,050
<b>Total Expenditures</b>	\$23,710,435	\$24,526,886	-\$816,451
<b>Difference</b>	↑+\$1,012,748	-\$104,753	+\$1,117,501

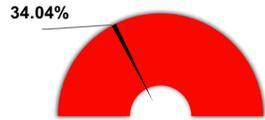
\* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

For further details, refer to the current base scenario [Initial Base Scenario](#) in 5Cast *Plus*.

# Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2020

**Projected Year-End Balances as % of Budgeted Expenditures**

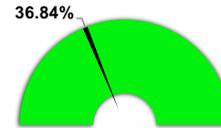


**Actual YTD Expenditures**



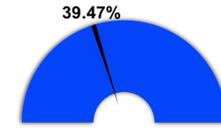
Projected YTD Expenditures  
40.78%

**Actual YTD Salaries / Benefits**



Projected YTD Salaries / Benefits  
37.81%

**Actual YTD Other Objects**



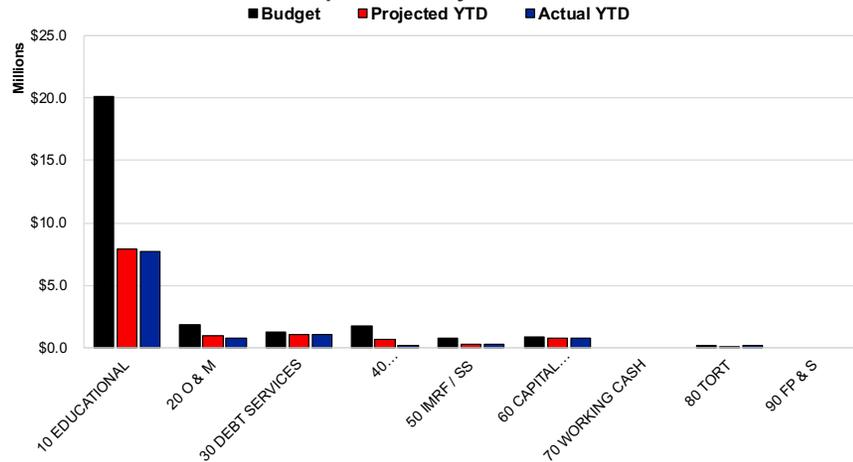
Projected YTD Other Objects  
49.63%

## All Funds | Top 10 Expenditures by Program YTD

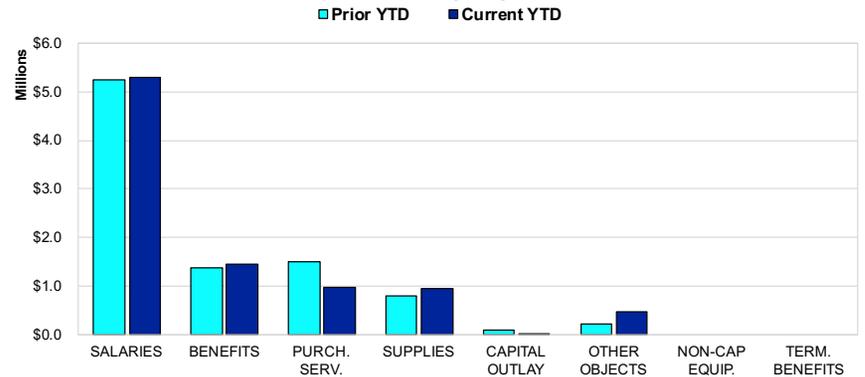
Support Services - Business	\$2,493,610
Regular Programs	\$2,491,519
Special Education/Remedial Programs	\$1,174,896
Debt Services - Payments of Principal on Long-term Debt	\$914,855
Support Services - Instructional Staff	\$896,782
Support Services - Pupils	\$794,692
Support Services - School Administration	\$547,840
Support Services - General Administration	\$387,087
Payments to Other Govt. Units - Tuition (In-State)	\$322,451
Bilingual Programs	\$238,213

Percent of Total Expenditures Year-to-Date **92.20%**

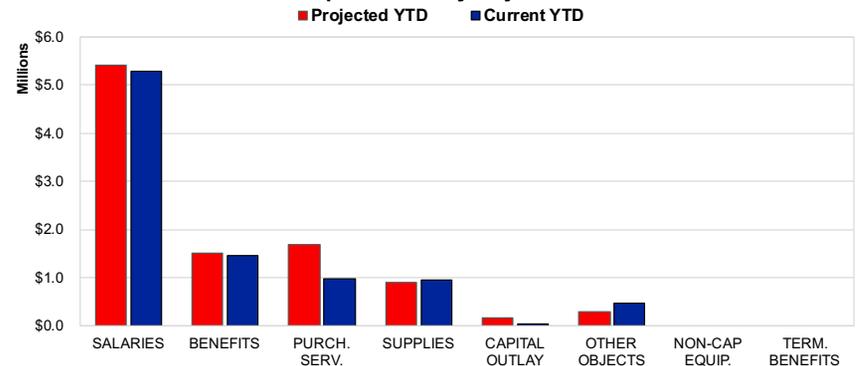
## Expenditures by Fund



## Expenditures by Object



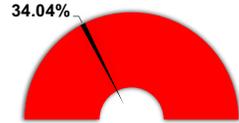
## Expenditures by Object



Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

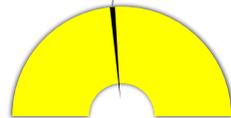
For the Period Ending December 31, 2020

Projected Year-End Balances as % of Budgeted Revenue



Actual YTD Revenues

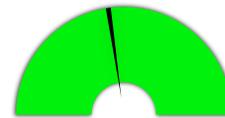
46.40%



Projected YTD Revenues  
45.16%

Actual YTD Local Sources

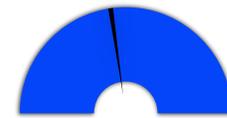
44.52%



Projected YTD Local Sources  
46.05%

Actual YTD State Sources

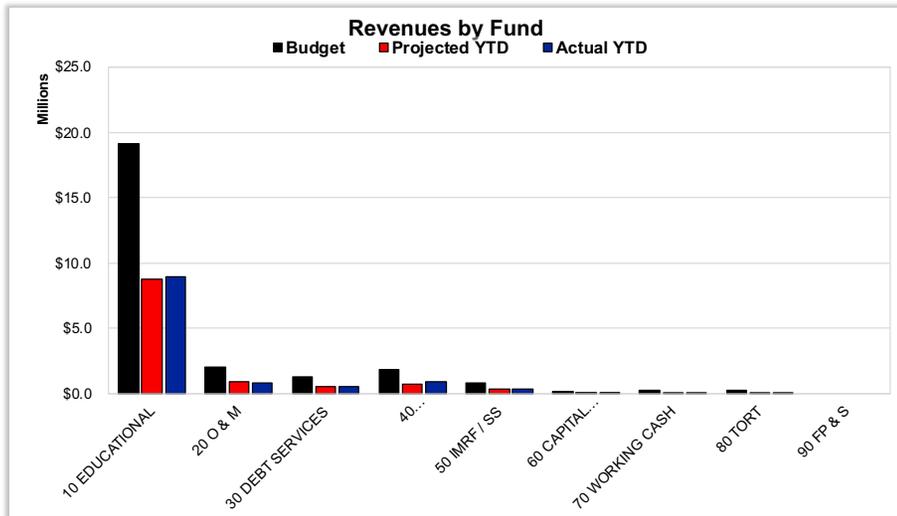
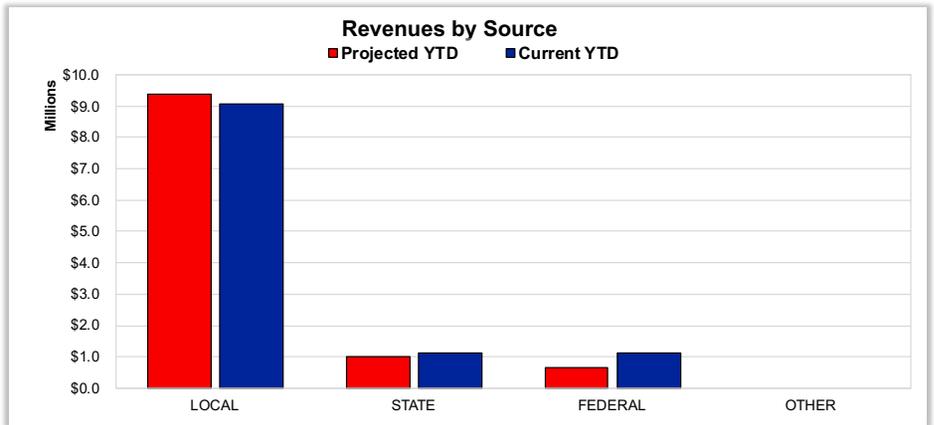
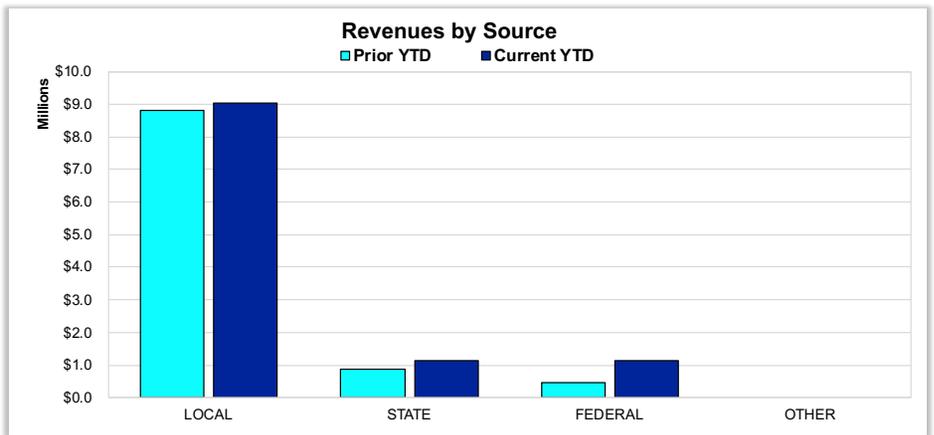
44.56%



Projected YTD State Sources  
39.34%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$9,283,849
Unrestricted Grants-in-Aid	\$820,830
Food Service	\$560,464
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$266,021
State Transportation Reimbursement	\$250,318
Textbook Income	\$225,215
Federal Special Education	\$201,382
Title I	\$77,726
Other Revenue from Local Sources	\$52,957
3900s	\$51,103
<b>Percent of Total Revenues Year-to-Date</b>	<b>98.90%</b>



Jim Bednar: Absent  
Carol Botwinski: Present  
Pat Chester: Absent  
Brian Greidanus: Absent  
Kevin Novak: Absent  
Gonca Paul: Present  
Mari-Lynn Peters: Present

Present: 3, Absent: 4.

Also in attendance: Angelaccio, Stavropoulos, Zaher, and McPartlin

## I. Call to Order – 5:36PM

## II. Discussion Items

### II.A. TRS Audit

The Teachers' Retirement System of Illinois selected District 23 to participate in a field audit in early December. The purpose of the audit is to ensure correct earnings information and census data have been provided to TRS. Detailed contract and payroll information was requested for several staff members. The Human Resources Department and Business Office complied with the request within the required timeframe. On December 17th, we received a request from TRS for additional information and are working to provide that information as quickly as possible.

### II.B. Student Fee Recommendation

We have prepared a brief overview of the annual student fees. At this time, administration is not recommending an increase in fees for the 2021-22 school year. We will communicate the modification of the Technology Fee (from optional to required) to parents prior to registration to explain the purpose and need for this fee.

### II.C. Update on Lexington Development and Establishment of TIF District

The District has been following the City's plan for redevelopment of the land adjacent to Muir Park and inclusive of the Jolly Fun House Academy. We have attended City meetings and have been in regular contact with City Administration as their plans have progressed. We have provided the attached update for the Committee's review.

### II.D. Financing Discussion and Strategy for Addressing FY2021 Needs

We have identified a few items that need further discussion and will require prioritization of funding in the areas of Technology, Summer Instruction and Capital

Projects. We have attached a document for the Committee's review that addresses each of these areas and a plan for meeting the funding gap.

#### II.E. FOIA Request – SmartProcure

One request for information was received in accordance with the Freedom of Information Act from Smart Procure, requesting vendor and purchase order information. All requests were responded to within the appropriate timeframe by the Business Office.

#### II.F. Financial Reporting to the Board

Monthly review of Year to Date Revenue and Expenditures

#### III. Old Business

III.A. Approval of Minutes - Finance Committee Meeting of November 30, 2020

#### IV. New Business

V. Adjournment 7:21pm