

PROSPECT HEIGHTS SCHOOL DISTRICT 23
FINANCE COMMITTEE MEETING
TUESDAY, APRIL 6, 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

- I. Call to Order
- II. Discussion Items
 - A. Recommendation for Award - District Financial Audit Services 3
Following a in-depth RFP process and evaluation, the Business Office has selected the firm of Baker Tilly as their auditor for the 2021, 2022 and 2023 years.
 - B. Discussion of EBC Insurance Rates 5
The EBC Board of Directors held their renewal meeting on March 18th. Districts were given the opportunity to attend virtually to discuss the final renewal projections and rates for the upcoming plan year. The rate sheet and overview have been attached for your review.
 - C. Direct Certification Update & Fee Discussion 9
The Administration is aware of the ongoing financial challenges for many of our families. As a district, we have been under increasing local pressure to "share" the additional Federal revenues with impacted families. To that end, we have included a recommendation for the reduction of student fees for the 2021-22 school year as well as a clarification on the assessment of fees for low-income students that currently receive State/Federal benefits.
 - D. Furniture Updates 11
 - E. Fund Transfer & Summer School Status 22
In January, the Board approved the transfer of \$100K from the Transportation Fund to the Education Fund to cover the costs of the Summer Bridge Program for at-risk students. As we are unable to offer the program due to staffing obstacles, we are asking for direction from the Committee on how best to proceed.
 - F. Sale of Student i-Pads
The Technology Department will again, be offering families the option to purchase their 8th grade i-Pads at a cost of \$50 each. This is approximately the cost that the District would receive if we were to recycle them and allows students to retain their devices following Graduation.
 - G. April, 2021 Grant Information and Update 23
Dr. Amy Zaher has provided an update on the status our our State and Federal grants. Of note are the new Federal allocations under the Elementary and Secondary Emergency Education Relief (ESSER) Fund.
 - H. ESSER Discussion 26
As the District has received additional allocations under the Elementary and Secondary Emergency Education Relief (ESSER) Fund, we work to prioritize and categorize needs based on several criteria.
 - I. TIF Update - Lexington Homes 27
Attached is a brief update on the status of current negotiations between Districts 23 & 214 and the City of Prospect Heights and Lexington Homes.
 - J. Financial Reporting to the Committee 29
- III. Old Business
 - A. Approval of Minutes - Finance Committee Meeting of March 1, 2021 32
The Finance Committee recommends approval of the minutes from the March 1, 2021 meeting as written.
- IV. New Business
- V. 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.



**PROSPECT HEIGHTS DISTRICT 23
FINANCE COMMITTEE
INFORMATION ITEM**

Date: April 14, 2021
Title: Financial Audit Services - Request for Proposal
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION:

Our engagement with auditing firm, Evans, Marshall and Pease, PC expired in June, 2020. As there had not been a prior solicitation for at least ten years, the decision was made to issue a Request for Proposals (RFP) and articulate the District’s needs with regard to services, timing parameters and guidance/support throughout the year. This process is not required, but was utilized to increase transparency and solicit the most consistent cost projections.

The RFP was issued to request pricing for a multi-year partner for Financial Audit Services for the District. The new firm will be responsible for coordinating the 2021, 2022 and 2023 fiscal year audits. The RFP required vendors to review our posted financial documents, review and respond to the documents, providing reference information and pricing for the annual audit as well as a single audit. Pricing was also requested based on an hourly rate of auditor classification.

The contract is being awarded based on the comprehensiveness of services offered in alignment with the District’s needs, follow up with vendor references, and evaluation of submittal and participation in an interview process.

Financial Auditing Services RFP - Pricing					
Company Name	Referred By?	FY21 Audit	FY22 Audit	FY23 Audit	Single Audit Cost
Baker Tilly	Arlington Heights 25	Negotiated to \$20,500.00	Negotiated to \$21,300.00	Negotiated to \$22,000	\$3,500.00
	Wheeling 21				
	River Trails 26				
	THSD 214				
Miller Cooper, Ltd.	Palatine 15	\$21,000.00	\$21,625.00	\$22,275.00	\$2,500.00
	Northbrook 30				
	Mt. Prospect 57				
Lauterbach & Amen	Northbrook 28	\$12,000.00	\$12,400.00	\$12,800.00	\$3,000.00
Eder, Casella & Co.	NSSEO	\$23,500.00	\$24,675.00	\$26,000.00	\$4,000.00
Evans, Marshall and Pease, PC	Current Vendor	\$10,215.00 3	\$10,420.00	\$10,625.00	\$3,250.00

Funds have been, and will continue to be budgeted in the Board of Education's Auditor Contracted Services Account.

ADMINISTRATIVE CONSIDERATIONS:

The RFP package was sent to seven vendors, known to provide services to area school districts. Proposals were received from five vendors, and were opened and evaluated. References were contacted and two vendors were selected to participate in an interview process. The team of Baker Tilly has been selected to provide Financial Auditing Services for District 23 for the next three years.

Baker Tilly currently provides audit services for the Wheeling Township Treasury as well as Township High School District 214, Arlington Heights District 25, Wheeling District 21, River Trails District 26 and has audited over 100 school Districts in the State of Illinois. Their expertise and knowledge of school district finances will serve as a tremendous resource for District 23.

RECOMMENDED ACTION:

That the Board of Education accepts the multi-year proposal in the amount of \$63,800.00 plus the costs of annual single audits as required, from Baker Tilly for District Financial Audit Services in accordance with our Request for Proposals.



PROSPECT HEIGHTS DISTRICT 23 FINANCE COMMITTEE INFORMATION ITEM

Date: April 5, 2021

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

Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

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.

This renewal information will be presented at the upcoming joint insurance committee meeting as articulated in the PHEA negotiated agreement. The final recommendation for approval will be brought to the April Board meeting.

EBC RENEWAL SUMMARY 2021-22:

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. District 23 participated in the final renewal meeting on March 18th. Following is a brief highlight of the EBC renewal proposal.

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

- The PPO medical rating formula produces a rate adjustment of -1.1%
 - Typical market 2021 trend for PPO plans: 5.5%*
- The HMO projection indicates a rate adjustment of -4.9%
 - Typical market 2021 trend for HMO plans: 4.5%*
- The Dental rating formula produces a rate adjustment of -1.6%

- 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.

As I had shared in February, 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 than they like to hold on to.

For the 2021-22 renewal, the EBC Board has approved a one time transfer from Working Cash to the claims pool in order to subsidize the renewal costs and minimize the immediate Covid impact to districts. As a district, we are thrilled to reap the benefit of the Cooperative's adjustment to Working Cash and the net below-trend adjustments for the coming year. EBC is planning to retain the surplus funds in the pool and may look to supplement future premium increases to districts, as claims go back up.

The final recommendation for approval will be brought to the April Board meeting.

Prospect Heights School District 23

EBC Insurance Renewal Rates

July 1, 2021 through June 30, 2022

Insurance type	2017-18	2018-19	2019-20	2020-21	2021-22	FY22 Increase/Decrease ACTUAL
LIFE INSURANCE						
Active Life	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.095	\$ 0.095	
Accidental Death & Dismemberment	\$ 0.015	\$ 0.015	\$ 0.015	\$ 0.010	\$ 0.010	
HEALTH INSURANCE						
HMO Illinois						
Single	\$ 685.52	\$ 651.24	\$ 659.71	\$ 694.68	\$ 660.64	-4.9%
Family	\$ 1,843.25	\$ 1,751.00	\$ 1,773.85	\$ 1,867.86	\$ 1,776.34	-4.9%
HMO Blue Advantage						
Single	N/A	N/A	\$ 633.32	\$ 666.89	\$ 634.21	-4.9%
Family	N/A	N/A	\$ 1,702.90	\$ 1,793.15	\$ 1,705.29	-4.9%
PPO						
Single	\$ 715.05	\$ 700.03	\$ 719.63	\$ 760.65	\$ 752.28	-1.1%
Family	\$ 1,938.34	\$ 1,897.64	\$ 1,950.77	\$ 2,061.96	\$ 2,039.28	-1.1%
High Deductible PPO						
Single	N/A	N/A	\$ 603.34	\$ 637.73	\$ 630.72	-1.1%
Family	N/A	N/A	\$ 1,635.53	\$ 1,728.76	\$ 1,709.74	-1.1%
DENTAL INSURANCE						
Single	\$ 33.02	\$ 32.92	\$ 34.14	\$ 34.58	\$ 34.03	-1.6%
Family	\$ 92.33	\$ 92.05	\$ 95.46	\$ 96.70	\$ 95.15	-1.6%

Prospect Hts SD #23

Renewal Rates

July 1, 2021 through June 30, 2022

LIFE		2020-21	2021-22		
Active Life		\$ 0.095	\$ 0.095		
AD&D		\$ 0.010	\$ 0.010		
MEDICAL					
BAHMO Plan					
B02351	Employee	\$ 666.89	\$ 634.21	Renewal:	-4.9%
	Family	\$ 1,793.15	\$ 1,705.29	Non-Grandfathered	
	Medicare Employee	\$ 614.84	\$ 584.71		
	Medicare Family	\$ 1,229.63	\$ 1,169.38		
	Retiree over 65		\$ 584.71		
	Retiree over 65 and Spouse over 65		\$ 1,169.38		
	Retiree over 65 and Spouse under 65		\$ 1,218.92		
	Retiree under 65		\$ 634.21		
	Retiree under 65 and Spouse under 65		\$ 1,705.29		
	Retiree under 65 and Spouse over 65		\$ 1,218.92		
	Retiree and Spouse + Child/Children		\$ 1,705.29		
	Retiree over 65 + Child/Children		\$ 1,218.92		
	Retiree under + Child/Children		\$ 1,705.29		
HMO Illinois					
H81948	Employee	\$ 694.68	\$ 660.64	Renewal:	-4.9%
	Family	\$ 1,867.86	\$ 1,776.34	Non-Grandfathered	
	Medicare Employee	\$ 640.46	\$ 609.08		
	Medicare Family	\$ 1,280.87	\$ 1,218.11		
	Retiree over 65		\$ 609.08		
	Retiree over 65 and Spouse over 65		\$ 1,218.11		
	Retiree over 65 and Spouse under 65		\$ 1,269.72		
	Retiree under 65		\$ 660.64		
	Retiree under 65 and Spouse under 65		\$ 1,776.34		
	Retiree under 65 and Spouse over 65		\$ 1,269.72		
	Retiree and Spouse + Child/Children		\$ 1,776.34		
	Retiree over 65 + Child/Children		\$ 1,269.72		
	Retiree under + Child/Children		\$ 1,776.34		
PPO Plan					
P98400	Employee	\$ 760.65	\$ 752.28	Renewal:	-1.1%
	Family	\$ 2,061.96	\$ 2,039.28	Non-Grandfathered	
	Medicare Employee	\$ 760.65	\$ 752.28		
	Medicare Family	\$ 1,521.29	\$ 1,504.56		
	Retiree over 65		\$ 752.28		
	Retiree over 65 and Spouse over 65		\$ 1,504.56		
	Retiree over 65 and Spouse under 65		\$ 1,504.56		
	Retiree under 65		\$ 752.28		
	Retiree under 65 and Spouse under 65		\$ 2,039.28		
	Retiree under 65 and Spouse over 65		\$ 1,504.56		
	Retiree and Spouse + Child/Children		\$ 2,039.28		
	Retiree over 65 + Child/Children		\$ 1,504.56		
	Retiree under + Child/Children		\$ 2,039.28		
HDHP PPO Plan					
PI1322	Employee	\$ 637.73	\$ 630.72	Renewal:	-1.1%
	Family	\$ 1,728.76	\$ 1,709.74	Non-Grandfathered	
	Medicare Employee	\$ 637.73	\$ 630.72		
	Medicare Family	\$ 1,275.45	\$ 1,261.42		
	Retiree over 65		\$ 630.72		
	Retiree over 65 and Spouse over 65		\$ 1,261.42		
	Retiree over 65 and Spouse under 65		\$ 1,261.44		
	Retiree under 65		\$ 630.72		
	Retiree under 65 and Spouse under 65		\$ 1,709.74		
	Retiree under 65 and Spouse over 65		\$ 1,261.44		
	Retiree and Spouse + Child/Children		\$ 1,709.74		
	Retiree over 65 + Child/Children		\$ 1,261.44		
	Retiree under + Child/Children		\$ 1,709.74		
DENTAL					
303341-0036	Employee	\$ 34.58	\$ 34.03	Renewal:	-1.6%
	Family	\$ 96.70	\$ 95.15		



**PROSPECT HEIGHTS DISTRICT 23
FINANCE COMMITTEE
INFORMATION ITEM**

Date: April 14, 2021
Title: 2021-22 Student Fee Reduction & Waiver of Fees for Directly Certified Students
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

The Board of Education and Administration are cognizant that the pandemic continues to create significant financial challenges for many families in our school community. There are two items for consideration by the Finance Committee regarding the assessment of Student Fees for the 2021-22 school year.

Student Registration Fees are approved by the Board of Education and assessed on an annual basis. These fees have remained constant for the past several years. Approved fees for the 2021-22 school year are as follows:

Student Registration Fees

GRADE(S)	AMOUNT
Kindergarten	\$ 75
Grades 1 - 3	\$150
Grades 4 - 5	\$195
Grades 6 - 8	\$250

BACKGROUND INFORMATION (REGISTRATION FEE REDUCTION):

The District realizes that our families are under increasing financial pressures due to the pandemic and we continue to look for ways to provide additional support. Our FY21 expenditures are tracking considerably under budget and we continue to receive increased revenues from the Federal Government (CARES, FEMA, ESSERS) to offset some of our operational costs. We find ourselves under a bit of local pressure to “share” Federal dollars with impacted families.

We have looked at options for providing some financial relief to our families and have considered the following options:

- Parent option to pay fees and discretionary amount
- Full elimination of Registration Fees for the 2021-22 school year
- 50% reduction of Registration Fees for the 2021-22 school year

RECOMMENDED ACTION (REGISTRATION FEE REDUCTION):

Administration believes that a one-time, 50% adjustment to the fee amount to be the most financially responsible and beneficial to our families and larger community.

BACKGROUND INFORMATION (DIRECT CERTIFICATION):

On a monthly basis, the Business Office receives updates from the State of Illinois via the Illinois State Board of Education regarding students that have been automatically approved for free school meals based on their participation in Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF), Income Eligible Medicaid or Foster Child status. These certifications are valid for one year and then may be extended 30 days into the following school year.

The current number of Directly Certified District 23 students is 378. We have another 23 students that have applied for and qualify for free/reduced meals. In summary, these families are considered low income by the State and we already receive funding for them through the Federal Title funding. As a District, we have been adding a layer of “Application for Waiver” that can add confusion and frustration for families that believe they should receive a waiver based on their certification status. This has also led to additional time being spent by the Business Office staff on status verifications and corrections.

RECOMMENDED ACTION (DIRECT CERTIFICATION):

The Business Office will continue to offer a payment plan for all families. They will also maintain the available fee waiver process, but create an automatic waiver of school fees for those students who have been directly certified through the State.

We welcome the Committee’s discussion and are asking for their support in bringing both recommendations to the full Board in April.



**PROSPECT HEIGHTS DISTRICT 23
FINANCE & BUILDING AND SITES COMMITTEES
INFORMATION ITEM**

Date: April 5, 2021
Title: Discussion of Board Allocation for Furniture and Plan for Expenditures
Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION:

The FY21 Budgetary Guidelines discussed the need for a planned allocation of funds to address furniture replacement at each of the buildings. In order to accomplish that, the Per Pupil Allocation amount of \$188.00/student included an amount equal to 25% of the Cost Per Pupil (\$47/student) to be set aside in each building's 2020-21 budget, as a non-discretionary line item for furniture replacements. These non-discretionary funds total \$68,902. An additional allocation of \$50,000 was also requested as a non-discretionary expenditure for furniture, to be split across all buildings based on a per pupil amount.

Principals were allowed to utilize their building furniture budgets throughout the year. The \$50,000 Board allocation was released at the end of February and they have been working to determine their plans for year-end purchases.

CURRENT SCENARIO:

Final proposals have been included for the Committee's review. The total cost of these orders is \$77,680 and represents the full BOE allocation as well as remaining funds from the various building budgets (Furniture Expenditure line item). Pricing for the Smith Systems items is in accordance with the National Cooperative Purchasing Alliance (NCPA) Contract #NCPA07-44 KI Items have will be purchased through the Sourcewell Contract #121919-KII.

RECOMMENDED ACTION:

Pending approval from the Committee and Board approval in April, purchase orders will be issued for the attached orders, to be billed against the 2021 fiscal year.



Lowery McDonnell Company
A DIVISION OF WAREHOUSE DIRECT

960 Lively Blvd.
Wood Dale, IL 60191
630-227-1000
Fax: 630-227-1010
www.lowerymcdonnell.com

TO: Ms. Amy McPartlin
Chief School Business Official
Prospect Heights SD 23
700 N. Schoenbeck Road
Prospect Heights, IL 60070

DATE: March 31, 2021

SUBJECT: Sullivan Elementary School
Classroom Furniture
****FINAL****

PROPOSAL

We are pleased to provide the following quotation for your consideration:

Qty	Description	Unit Price	Extension
Classroom Furniture by Smith System			
24	Interchange 3-2-1 Desk, #03011 LS, Pewter Mesh Top, Platinum Edge & Leg	\$227.00	5,448.00
2	Interchange Rectangle Table, 30" x 60", #04107, Pewter Mesh Top, Platinum Edge & Leg	340.00	680.00
2	Interchange Half Moon Table, 36" x 72", #04128, Pewter Mesh Top, Platinum Edge & Leg	400.00	800.00
28	Caster Set, 4-Pack, #17576	48.00	1,344.00
2	Café Table, 36"R Top, 36"H Disc Base, #01504/01452, Pewter Mesh Top, Platinum Edge & Base	303.00	606.00
24	Flavors Chair, 18"H, Felt Glides, #11849F, Persian Blue Seat	78.00	1,872.00
24	Flavors Chair, 18"H, Felt Glides, #11849F, Apple Seat	78.00	1,872.00
6	Plato Stool, 24"H, Felt Glides, #00981, Persian Blue Seat	100.00	600.00
2	Cascade Mega-Case, Doors, 15 Totes, #320015000P, Persian Blue	860.00	1,720.00
2	Cascade Mega-Case, Doors, 15 Totes, #320015000P, Apple	860.00	1,720.00
Miscellaneous Furniture			
10	VS Hokki Stools, 18", Black	134.00	1,340.00
2	United Chair, Upswing Task Chair, Soft Wheel Casters, Punchcard Abyss Seat	325.00	650.00
1	KI Instruct All Terrain Mobile Desk, Pressed Linen Top, Warm Grey Edge, Starlight Silver Paint		1,330.00

Total Furniture Cost, Delivered Only: \$19,982.00

Optional Inside Delivery, Assembly and Rubbish Removal \$1,200.00
(Regular Business Hours, In Conjunction with Ike, Mac & Ross Furniture)

Delivery about six weeks after receipt of PO and finish selections.

Thank you for this opportunity to be of service. Please call if you have any questions.

TERMS

- Prices are Net 30 days and include tailgate delivery.
- Change in quantity ordered may affect prices.
- Subject to acceptance within 45 days.
- Unit Prices do not include installation.

Accepted:

By: _____
Title: _____
Date: _____

Presented:

By: 42 *Dave Tatge*
Dave Tatge, Ext. 232
dtatge@lmcinc.net

Prospect Heights SD23 – Sullivan Classroom Furniture Selections

Tag	Description	Image
A	<p>Student Desks</p> <ul style="list-style-type: none"> • “Interchange 3-2-1” Series by Smith System • Model #03011 LS Desk w/ Casters #17576 • Top 35” x 50” x Adjustable Height, 22” – 34” • Finish Selection: Pewter Mesh Top, Platinum Edge & Leg <p>Qty: 24</p>	
B	<p>Rectangle Table</p> <ul style="list-style-type: none"> • “Interchange” Series by Smith System • Model #04107 w/ Casters #17576 • Worksurface 30”D x 60”W x 22” – 34”H • Finish Selection: Pewter Mesh Top, Platinum Edge & Leg <p>Qty: 2</p>	
C	<p>Half Moon Table</p> <ul style="list-style-type: none"> • “Interchange” Series by Smith System • Model #04128 w/ Casters #17576 • Worksurface 36”D x 72”W x 22” – 34”H • Finish Selection: Pewter Mesh Top, Platinum Edge & Leg <p>Qty: 2</p>	
D	<p>Collaboration Station</p> <ul style="list-style-type: none"> • “Cafe” Series by Smith System • Model #01504 Top/01452 Base • 36” Round Top, 36”H Circular Base • Backpack Hooks • Finish Selection: Pewter Mesh Top, Platinum Edge & Base <p>Qty: 2</p>	
E	<p>Student Chairs</p> <ul style="list-style-type: none"> • “Flavors” Series by Smith System • Model #11849F • Chair Height: 18” • Platinum Legs with Felt Glides • Finish Selection: Persian Blue and Apple seat <p>Qty: 48 (24 – Persian Blue, 24 – Apple)</p>	

Prospect Heights SD23 – Sullivan Classroom Furniture Selections

Tag	Description	Image
F	<p>Student Chairs - Bistro</p> <ul style="list-style-type: none"> • “Plato” Series by Smith System • Model #00981F • Chair Height 24”H • Platinum Legs with Felt Glides • Finish Selection: Persian Blue seat <p>Qty: 6</p>	
G	<p>Mobile Storage – Doors</p> <ul style="list-style-type: none"> • “Cascade Mega-Case” by Smith System • Model #320015000P • (15) 3” SW Totes • 19”D x 43”W x 30.4”H • Locking doors (open shown for clarity) • End Panel Selection: Persian Blue & Apple <p>Qty: 4 (2 – Persian Blue, 2 – Apple)</p>	
H	<p>Student Active Seating</p> <ul style="list-style-type: none"> • “Hokki” Series by VS • 18” Stool Height • Color Selection: Black <p>Qty: 10</p>	
I	<p>Teacher Workstation Chair</p> <ul style="list-style-type: none"> • “Upswing” Series by United Chair • Model #UP13-SDW-HA8-G1 • Mesh Back Task Chair, Ht. Adj. Arms • Soft Wheel Casters • Seat Fabric Selection: Punchcard Abyss <p>Qty: 2</p>	
J	<p>Teacher Desk – Mobile</p> <ul style="list-style-type: none"> • “Instruct All Terrain” Series by KI • Model #ATMTD2466-74P • 24”D x 48”W Worksurface w/ Modesty Panel • 18”W x 40”H Right Side Lectern with Storage • Finish Selection: Pressed Linen Top w/ Warm Gray Edge, Starlight Silver Paint <p>Qty: 1</p>	



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TO: Ms. Amy McPartlin
Chief School Business Official
Prospect Heights SD 23
700 N. Schoenbeck Road
Prospect Heights, IL 60070

DATE: March 31, 2021

SUBJECT: Ross Elementary School
Classroom Furniture
****FINAL****

PROPOSAL

We are pleased to provide the following quotation for your consideration:

Qty	Description	Unit Price	Extension
Classroom Furniture by Smith System			
62	Planner Student Desks, #01272, Pewter Mesh Top, Apple Edge, Platinum Legs	\$141.00	\$8,742.00
62	Metal Book Boxes, #17190, Platinum	39.00	2,418.00
62	Caster Set, 4-Pack, #17576	48.00	2,976.00
2	Buffalo Book Truck, #21092, Persian Blue	236.00	472.00
2	Cascade Mega Tower, Combo Unit, #912012000P, Persian Blue End Panels	1,220.00	2,440.00
Total Furniture Cost, Delivered Only:			\$17,048.00

Optional Inside Delivery, Assembly and Rubbish Removal
(Regular Business Hours, in Conjunction with Ike, Mac & Sullivan Furniture) \$1,680.00

Delivery about six weeks after receipt of PO.

Thank you for this opportunity to be of service. Please call if you have any questions.

TERMS

- Prices are Net 30 days and include tailgate delivery.
- Change in quantity ordered may affect prices.
- Subject to acceptance within 45 days.
- Unit Prices do not include installation.

Accepted:

By: _____
Title: _____
Date: _____

Presented:

By: Dave Tatge
Dave Tatge, Ext. 232
dtatge@lmcinc.net

Prospect Heights SD23 – Ross Classroom Furniture Selections

Tag	Description	Image
A	<p>Student Desks</p> <ul style="list-style-type: none"> • “Planner” Series by Smith System • Model #01272 • 20” x 27” Top, Height Adjust 22” – 32” • Equipped with Book Box and Locking Casters • Finish Selection: Pewter Mesh Top w/ Apple Edge, Platinum Legs w/ Chrome Inserts <p>Qty: 62</p>	
B	<p>Book Truck</p> <ul style="list-style-type: none"> • “Buffalo” Series by Smith System • Model #21092 • 14”D x 36”W x 43”H • Three sloping shelves & 4” soft tread casters • Sliding book supports not included • Finish Selection: Persian Blue <p>Qty: 2</p>	
C	<p>Mobile Storage</p> <ul style="list-style-type: none"> • “Cascade” Series by Smith System • Model #912012000P • Open Combination Unit, No Doors • 19”D x 43”W x 61.4”H • Three adjustable shelves, 12 tote trays • End Panels: Persian Blue <p>Qty: 2</p>	



Lowery McDonnell Company
A DIVISION OF WAREHOUSE DIRECT

960 Lively Blvd.
Wood Dale, IL 60191
630-227-1000
Fax: 630-227-1010
www.lowerymcdonnell.com

TO: Ms. Amy McPartlin
Chief School Business Official
Prospect Heights SD 23
700 N. Schoenbeck Road
Prospect Heights, IL 60070

DATE: March 31, 2021

SUBJECT: Eisenhower Elementary School
Classroom Furniture
FINAL

PROPOSAL

We are pleased to provide the following quotation for your consideration:

Qty	Description	Unit Price	Extension
Classroom Furniture by Smith System			
3	Interchange Rectangle Tables, Felt Glides, #04101F, Mission Maple Top, Mint Edge, Platinum Legs	\$278.00	\$834.00
48	Interchange Wing Open Front Desks, Felt Glides, #04503, Mission Maple Top, Mint Edge, Platinum Legs	224.00	10,752.00
60	Groove Chairs, 14'H, Felt Glides, #33847F, Cerulean Seat, Platinum Legs	60.50	3,630.00
2	Cascade Double Bullet Teacher Desk, #26180, Mission Maple Top, Mint Edge, Platinum Base	825.00	1,650.00
Total Furniture Cost, Delivered Only:			\$16,866.00
Optional Inside Delivery, Assembly and Rubbish Removal (Regular Business Hours, in Conjunction with Mac, Ross & Sullivan Furniture)			\$1,600.00

Delivery about six weeks after receipt of PO.

Thank you for this opportunity to be of service. Please call if you have any questions.

TERMS

- Prices are Net 30 days and include tailgate delivery.
- Change in quantity ordered may affect prices.
- Subject to acceptance within 45 days.
- Unit Prices do not include installation.

Accepted:

By: _____
Title: _____
Date: _____

Presented:

By: Dave Tatge
Dave Tatge, Ext. 232
dtatge@lmcinc.net

Prospect Heights SD23 – Ike Classroom Furniture Selections

Tag	Description	Image
A	<p>Teacher Work Table</p> <ul style="list-style-type: none"> • “Interchange” Series by Smith System • Model #04101 • Worksurface 24”D x 48”W • Felt Glides • Finish Selection: Mission Maple Top, Mint Edge, Platinum Leg <p>Qty: 3</p>	
B	<p>Student Desks</p> <ul style="list-style-type: none"> • “Interchange Wing” by Smith System • Model #04503F • Open Front Desk • Adjustable Height 22” – 32” • Felt Glides • Finish Selection: Mission Maple Top, Mint Edge, Platinum Leg <p>Qty: 48</p>	
D	<p>Student Chairs</p> <ul style="list-style-type: none"> • “Groove” Series by Smith System • Model #33847F • Chair Height: 14” • Felt Glides • Finish Selection: Cerulean Seat, Platinum Legs <p>Qty: 60</p>	
M	<p>Teacher Desk – Mobile</p> <ul style="list-style-type: none"> • “Cascade” Double Pedestal by Smith System • Model #26180 • 28” x 72” Double Bullet Top • Two Locking Box Box File Pedestals • Finish Selection: Mission Maple Top, Mint Edge, Platinum Base <p>Qty: 2</p>	



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A DIVISION OF WAREHOUSE DIRECT

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Wood Dale, IL 60191
630-227-1000
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www.lowerymcdonnell.com

TO: Ms. Amy McPartlin
Chief School Business Official
Prospect Heights SD 23
700 N. Schoenbeck Road
Prospect Heights, IL 60070

DATE: March 31, 2021

SUBJECT: MacArthur Middle School
Special Ed Classrooms
****FINAL****

PROPOSAL

We are pleased to provide the following quotation for your consideration:

Qty	Description	Unit Price	Extension
Classroom Furniture by Smith System			
30	Elemental Table, 24" x 36", Fixed Height, Felt Glides, #EL2436EG	\$169.00	\$5,070.00
3	Elemental Table, 24" x 36", Fixed Height, Casters, #EL2436EC	216.00	648.00
3	Elemental Table, 24" x 60", Fixed Height, Casters, #EL2460EC	285.00	855.00
All Tables: Pewter Mesh Top, Platinum Edge & Legs			
Classroom Furniture by KI			
30	Intellect Wave Chairs, 18", #IW418, Poppy Red Seat, Starlight Silver Legs, Felt Glides	68.00	2,040.00
3	700 Series Mobile BBF Pedestal, #S7P/1524MBBF, Starlight Silver	466.00	1,398.00
3	United Chair, Upswing Task Chair, Soft Wheel Casters, Black Mesh, Punchcard Crimson Seat	325.00	975.00
Total Cost, Delivered Only:			\$10,986.00
Optional Inside Delivery, Installation & Rubbish Removal (Regular Business Hours, in conjunction with Ike, Ross & Sullivan)			\$1,000.00

Delivery 6-8 weeks after receipt of PO and finish selections

Thank you for this opportunity to be of service. Please call if you have any questions.

TERMS

- Prices are Net 30 days and include tailgate delivery.
- Change in quantity ordered may affect prices.
- Subject to acceptance within 45 days.
- Unit Prices do not include installation.

Accepted:

By: _____
Title: _____
Date: _____

Presented:

By: 19 *Dave Tatge*
Dave Tatge, Ext. 232
dtatge@lmcinc.net

Prospect Heights SD23 – MacArthur Special Ed Furniture Selections

Tag	Description	Image
A	<p>Student Desks</p> <ul style="list-style-type: none"> • “Elemental” Series by Smith System • Rectangle, 24”D x 36”W • 30” Fixed Height w/ Felt Glides • Finishes: Pewter Mesh Top, Platinum Edge & Leg <p>Qty: 30</p>	
B	<p>Teacher Work Table</p> <ul style="list-style-type: none"> • “Elemental” Series by Smith System • Rectangle, 24”D x 36”W • 30” Fixed Height w/ Casters • Finishes: Pewter Mesh Top, Platinum Edge & Leg <p>Qty: 3</p>	
C	<p>Turn In Table</p> <ul style="list-style-type: none"> • “Elemental” Series by Smith System • Rectangle, 24”D x 60”W • 30” Fixed Height w/ Casters • Finishes: Pewter Mesh Top, Platinum Edge & Leg <p>Qty: 3</p>	
D	<p>Student Chairs</p> <ul style="list-style-type: none"> • “Intellect Wave” by KI • 18”H Seat w/ Felt Glides • Finishes: Poppy Red Seat, Starlight Silver Legs <p>Qty: 30</p>	
E	<p>Mobile Storage - Pedestal</p> <ul style="list-style-type: none"> • “700 Series” by KI • 5-Caster Locking BBF Pedestal • Finish: Starlight Silver <p>Qty: 3</p>	
F	<p>Teacher Workstation Chair</p> <ul style="list-style-type: none"> • “Upswing” Series by United Chair • Mesh Back Chair, Ht. Adj. Arms, Soft Casters • Fabrics: Black Mesh, Punchcard Crimson Seat <p>Qty: 3</p>	



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A DIVISION OF WAREHOUSE DIRECT

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Wood Dale, IL 60191
630-227-1000
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www.lowerymcdonnell.com

TO: Ms. Amy McPartlin
Chief School Business Official
Prospect Heights SD23
700 N. Schoenbeck Road
Prospect Heights, IL 60070

DATE: February 27, 2021

SUBJECT: MacArthur Middle School
Conference Room
Revised

PROPOSAL

We are pleased to provide the following quotation for your consideration:

Qty	Description	Unit Price	Extension
Office Furniture by KI			
1	Serenade Series Credenza, 3-Door, HPL, 22" x 54" x 36"H		\$2,984.00
2	Pirouette Half Round Nesting Tables, 48"W x 24"D	\$569.00	1,138.00
4	Pirouette Rectangle Nesting Tables, 24" x 72"L	699.00	2,796.00
	Optional Inside Delivery, Setup and Rubbish Removal		400.00
	Total Cost, Delivered and Installed:		\$7,318.00

Finish Selections:

Credenza: Sterling Ash Laminate, Straight Silver Pulls

Pirouette Tables: Sterling Ash Top & Edge, Starlight Silver Base

Delivery 6 – 8 weeks after receipt of PO and finish selections

Thank you for this opportunity to be of service. Please call if you have any questions.

TERMS

- Prices are Net 30 days and include tailgate delivery.
- Change in quantity ordered may affect prices.
- Subject to acceptance within 45 days.
- Unit Prices do not include installation.

Accepted:

By: _____

Title: _____

Date: _____

Presented:

By: 21 *Dave Tatge* _____

Dave Tatge, Ext. 232

dtatge@lmcinc.net



**PROSPECT HEIGHTS DISTRICT 23
FINANCE COMMITTEE
INFORMATION ITEM**

Date: April 5, 2021

Title: Discussion of Fund Transfer (Transportation to Education) and Status of Summer School

Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

BACKGROUND INFORMATION:

Back in January, I presented the 2021 Financing Strategy that addressed the District's plan to finance its unanticipated needs in the areas of Technology (Managed Network & Cybersecurity), Capital Projects and Summer Programming. As you may recall, the Administration was planning to offer two parallel summer school programs that would address the needs of both General Education and Special Education populations. The financing strategy involved a one time transfer of \$100,000 from the Transportation Fund to the Education Fund to cover the expenses associated with the General Education Summer Program.

Following the Board's approval of the Funds Transfer Resolution in February, Dr. Zaher and Dr. Sroka began working to staff the summer programming and it became apparent that we did not have enough interested staff to offer the General Education Program. Our required Extended School Year Program will continue as planned, but we have decided not to offer the Summer Bridge Program for at-risk students due to staffing obstacles.

CURRENT SCENARIO:

The actual funds transfer has not yet been completed due to the program's uncertainty, and we are revisiting the Finance Committee's perspective on the following three options:

- Continue with the \$100,000 transfer to the Ed. Fund and allow funds to remain unspent in fund balances.
- Continue with the \$100,000 transfer to the Ed. Fund and allocate towards another expenditure.
- Leave the funds in the Transportation Fund

RECOMMENDED ACTION:

The Administration is supportive of still moving forward with the one time transfer, allowing the funds to remain in the Education Fund balances. The objective of the meeting's discussion is to understand how the Committee would like these funds allocated.



**Prospect Heights School District 23
Board Memorandum
Information Item**

Date: April 14, 2021

Subject: Grant Information Update

Prepared by: Amy M. Zaher, Ed.D., Assistant Superintendent of Curriculum and Instruction

New Grants Available

ESSERS II Funds - The Elementary and Secondary Schools Emergency Relief (ESSERS II) application and allocation came available for \$467,692 within the month of March. The funds are emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. Districts must use these funds to provide services to students and teachers in public schools as required under the Coronavirus Response and Relief Supplemental Appropriation (CRRSA) act, 2021. Mrs. Amy McPartlin has developed a one-pager that outlines our plan for the use of these funds: [2021 FEMA & ESSERS Funding Updates](#)

ESSERS III Funds - The new American Rescue Plan (ARP) legislation passed allocates a significant amount of funds provided for schools. On March 31st, we received the preliminary estimated allocation for District 23 for the amount of \$1,049,862. The application will be titled The Elementary and Secondary Schools Emergency Relief (ESSERS III) and is not yet available but should be in the coming months. We are waiting to learn the parameters for the use of these funds. Once received, the Administration will be discussing the plan for the use of these funds.

eRead Illinois - Our District 23 Library Media Center Specialists worked together to apply for a new grant through the Reading Across Illinois Libraries (RAILS) and Illinois Heartland Library System (IHLS). eRead Illinois provides Illinois libraries (public, school, academic, and special) with affordable access to e-books. The eRead Illinois program focuses on

- Expanding access to e-books for Illinois residents
- Training on e-books for libraries to better serve their communities
- Exploring further opportunities for increasing access to e-books through collaboration with Illinois authors, libraries, publishers, and other organizations

We have received \$1,000.00 (\$250.00 per school library) for our membership and access to the program AXIS 360 which will become available for our students next school year.

Grants and Amendments

In the Summer of 2020, District 23 was allocated \$127,081 in Title I, \$26,856 in Title II, \$37,825 in Title III, and \$10,000 in Title IV. Administrators collaborated to create an expenditure plan that would enhance the educational experience for our staff and students. Throughout the year, ISBE releases additional funds which are based on the carryover of funds we did not utilize last year as well as additional funds ISBE has issued for our district. This requires us to rewrite the grant and allocate the funds with an amendment. When we get additional funding from the State, it is the perfect time to make any changes in the grant especially when new funds such as ESSERS become available.

A summary of the initial grants and the amendments is provided in the table below.

Title 1- Student Improvement Expenditure Descriptions	Original Grant	Amendment 1	Amendment 2
Yet to be allocated *			\$25,236
Eisenhower tutors	\$31,500	\$31,500	
Ross tutors	\$21,000	\$21,000	
Sullivan Tutors	\$21,000	\$21,000	
Summer School - Ross	\$1,500	\$4,450	
Summer School- Eisenhower	\$1,500	\$4,450	
Summer School - Sullivan	\$1,500	\$4,450	
Summer School - MacArthur		\$4,450	
Supplemental instructional online programs	\$10,000	\$10,000	
District Title I Supplies/Materials	\$8,811	\$8,811	
District-wide stipends for PD and curriculum writing projects	\$4,000	\$4,000	
Professional Development Conferences/ Speakers	\$7,000	\$7,000	
Mentor Teacher Stipends (Mentors)	\$7,750	\$7,750	
New Teacher Mentoring and Induction Meetings (Mentees)	\$8,520	\$8,520	
Non-Instr. Supplies - Homeless	\$350	\$350	
Neglected & Delinquent student set aside	\$150	\$150	
Title I Parent Supplies	\$2,500	\$2,500	
	\$127,081	\$140,381	\$165,616

* We plan to assign unallocated funds within the next two weeks.

Title II - Professional Development Expenditure Descriptions	Original Grant	Amendment 1	Amendment 2
Yet to be allocated *			\$2,930
Title II Hourly Stipends	\$7,000	\$7,000	
Title II Tuition Reimbursement	\$15,000	\$15,000	
Title II Prof Development	\$2,000	\$7,524	
Title II Professional Development Supplies	\$2,856	\$4,000	
	\$26,856	\$33,524	\$36,454

* We plan to assign unallocated funds within the next two weeks

Title III - Bilingual Programs Expenditure Descriptions	Original Grant	Amendment 1
Title III Instructional Assistants at Eisenhower and MacArthur	\$31,075	\$31,075
Title III Summer Reading Program	\$1,500	\$1,500
Title III Supplies and Materials	\$250	\$2,057
Title III Professional Development	\$1,500	\$1,500
Title III Stipends for BPAC Planning and Events	\$1,500	\$1,500
Title III Presenter for BPAC Virtual Concert		\$250
Title III Bilingual Parent Advisory Council (BPAC) Supplies	\$2,000	\$2,000
	\$37,825	39,882

Title IV - Technology and Wellness Expenditure Descriptions	Original Grant	Amendment 1
Yet to be allocated*		\$971
Title IV online subscriptions for Newsela	\$10,000	
	\$10,000.00	\$10,971

* We plan to assign unallocated funds within the next two weeks

Career and Technical Education Improvement (CTEI) Expenditure Descriptions	Original Grant
Career Lab/Tech Lab Supplies/Materials	\$1,000
Professional Development for Career Classes such as FACS/STEM Lab	\$328
	\$1,328

Should you have any questions, please do not hesitate to contact me.

2021 FEMA & ESSERS Funding Updates

FEMA Approved Covid Expenditures Up to \$75,000			2020-21 ESSERS I (CARES) Allocation - \$125,000		2021-23 ESSER II Allocation - Anticipated Funding \$467,692	
Expenditure	NON-PPE	PPE	Expenditure	Project Cost	Expenditure	Project Estimate
Nitrile Gloves		\$489.12	Forehead Thermometers	\$2,782.10	Large Space AV/Sound System Enhancements	\$175,000.00
Face Masks (N95 & Custom)		\$15,631.41	Student iPads - 350	\$102,900.00	Refresh of iPads at Grade 5	\$58,000.00
Disposable Gloves		\$952.00	iPad Cases - 700	\$18,837.00	Reading Interventions Tier 2 & Tier 3	\$35,000.00
Face Shields		\$674.00	Total	\$124,519.10	After School Tutoring	\$15,000.00
Disinfectant (Virex & Oxivir)	\$910.85				Dedicated Building Subs (2020-21)	\$100,000.00
HVAC MERV 11 Filters	\$1,419.00				2020-21 Personnel (BTSSB Committees)	\$20,000.00
Misc. Custodial Supplies	\$6,331.04		Expenditure Grouping		Mask - Order	\$10,000.00
Hand Sanitizer	\$13,195.24		Technology		Full MERV Filter Exchange for All Sites	\$13,870.56
Sanitation Stations	\$4,250.00		Space Modification		Honeywell Programming (Air Damper Controls)	\$8,611.00
Pathosans Generation Unit & Supplies	\$15,702.20		Curriculum/ Programming		PODS for Furniture Storage (Monthly: \$1,665.93)	\$15,000.00
Electrostatic Sprayer	\$772.20		Mitigation Supplies - Equipment		Total:	\$450,481.56
Plexiglass Dividers	\$2,375.00					
Building & Floor Signage	\$4,149.14		2021-24 ESSER III Allocation - Anticipated Funding \$1,049,682			
Total:	\$49,104.67	\$17,746.53				



Prospect Heights School District 23 Finance Committee Information Item

Date: April 6, 2021

Subject: Status of Prospect Heights TIF & Lexington Homes Development

Contact: Amy McPartlin, Assistant Superintendent for Finance & Operations

For over the past year, 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. Plans have been approved for a 69 unit townhome community and early projections show an impact of 15 new students for District 23.

We have reviewed the Prospect Pointe/Muir Park Tax Increment Financing Area Plan. The developer, Lexington Homes, is expected to apply for TIF assistance for such project costs as well construction, fire suppression requirements, stormwater management and other factors. Through our attorney, Ares Dalianis, we have articulated some concerns regarding the establishment of the TIF district and requested the following:

- Establishment of impact fees for the benefit of the District (from the Developer to the City to the District)
- Guaranteed payment from the City each year equal to 27% on the incremental property taxes for the townhome parcel
- Developer contribution to the District directly based on a cost per pupil amount
- Duration of the TIF District

Following multiple discussions with all parties and ongoing meetings of the Joint Review Board, we have come to an agreement that both District 23 and 214 feel good about.

- The City and Lexington Homes are proposing to pay an "impact" fee of \$1,185 per unit. This would amount to \$81,795 to be allocated to the Districts, pro rata.
- The automatic payment of 40% of residential EAV from the TIF district would remain – 27% to D23 and 13% to D214. To get an estimate of what 40% of the TIF increment would be worth to the Districts once the 69 townhomes are built and fully assessed, we have relied on the EAV and incremental tax projections from Johnson Research Group. They are estimating in TIF year 4 [assessment year 2024, collection year 2025] that the residential incremental EAV will be

\$6,296,728 and the incremental taxes will be approx. \$669,000. So, 40% of that would be \$267,600. Allocated between the Districts with 27% to D23 and 13% to D214 the distributions would be \$180,630 and \$86,690, respectively. If we go out to TIF year 12 for example, the numbers are \$855,000 in total residential incremental taxes with \$230,850 to D23 and \$111,150 to D214.

- The City will conceptually agree to annually analyze non-committed revenues on an annual basis and consider early termination of the TIF after all of the goals stated in the Redevelopment Plan and obligations have been retired.

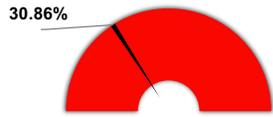
The true advantage of the IGA is that regardless of how many students we receive each year, we will not have to petition the City each year and provide reasonable evidence of those students attending our schools. We will receive the full distribution automatically each year.

The City will be presenting the IGA to their Board for review and approval. District 214 will be approving it at their May meeting. I will ask the Board's approval to vote in support of the TIF and subsequent finalized IGA at the next meeting of the JRB on April 20th.

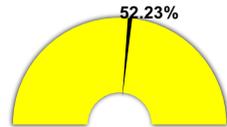
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending February 28, 2021

Projected Year-End Balances as % of Budgeted Expenditures

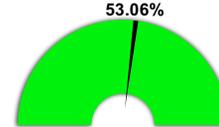


Actual YTD Expenditures



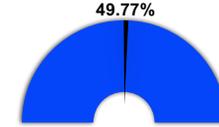
Projected YTD Expenditures
56.69%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits
54.55%

Actual YTD Other Objects



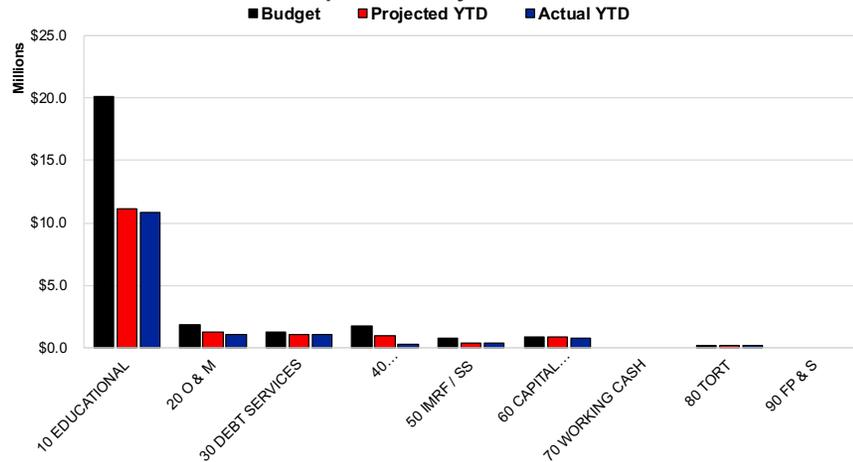
Projected YTD Other Objects
63.09%

All Funds | Top 10 Expenditures by Program YTD

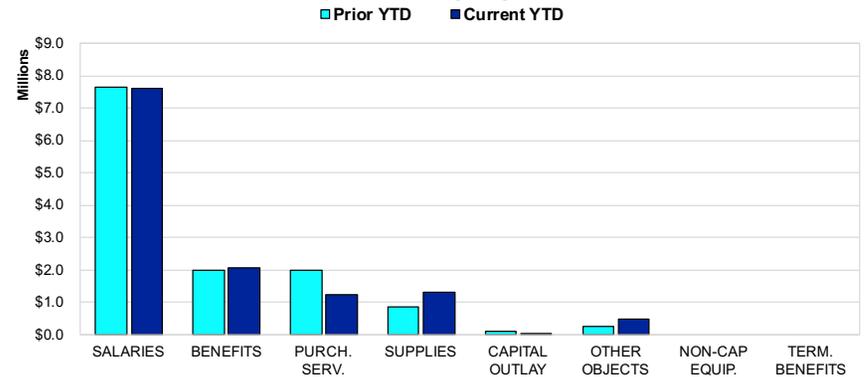
Regular Programs	\$3,638,503
Support Services - Business	\$3,221,581
Special Education/Remedial Programs	\$1,735,188
Support Services - Pupils	\$1,168,914
Support Services - Instructional Staff	\$1,149,326
Debt Services - Payments of Principal on Long-term Debt	\$917,505
Support Services - School Administration	\$744,971
Support Services - General Administration	\$461,827
Bilingual Programs	\$356,935
Payments to Other Govt. Units - Tuition (In-State)	\$322,451

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

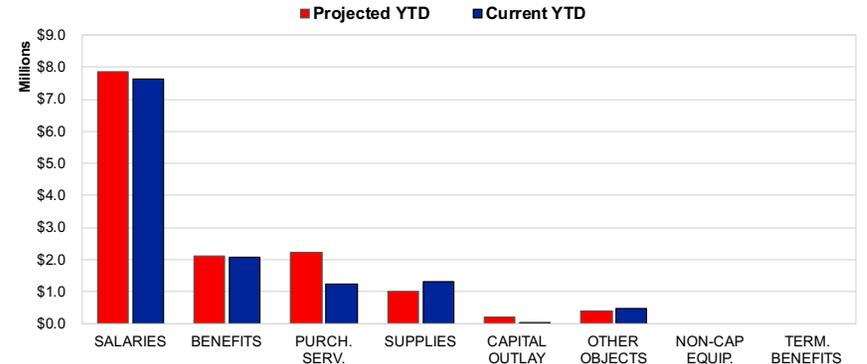
Expenditures by Fund



Expenditures by Object



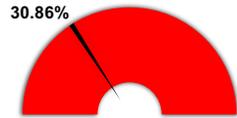
Expenditures by Object



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

For the Period Ending February 28, 2021

Projected Year-End Balances as % of Budgeted Revenue



Actual YTD Revenues



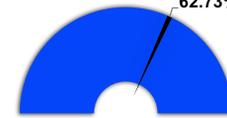
Projected YTD Revenues
61.88%

Actual YTD Local Sources



Projected YTD Local Sources
62.29%

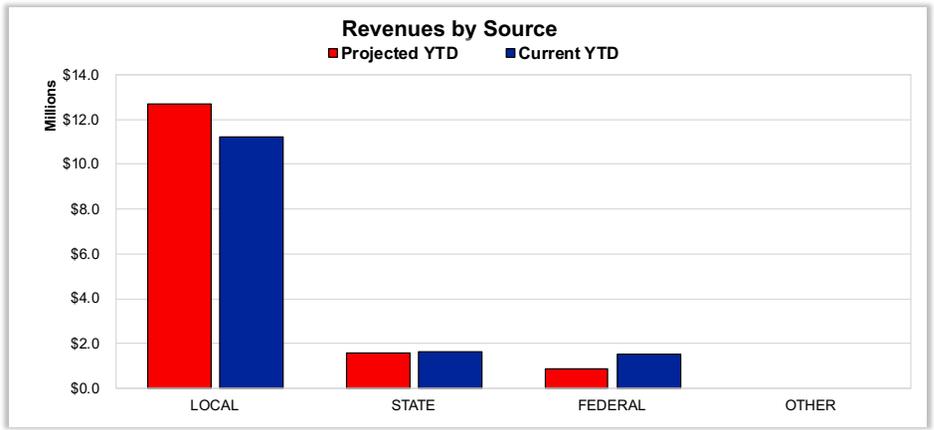
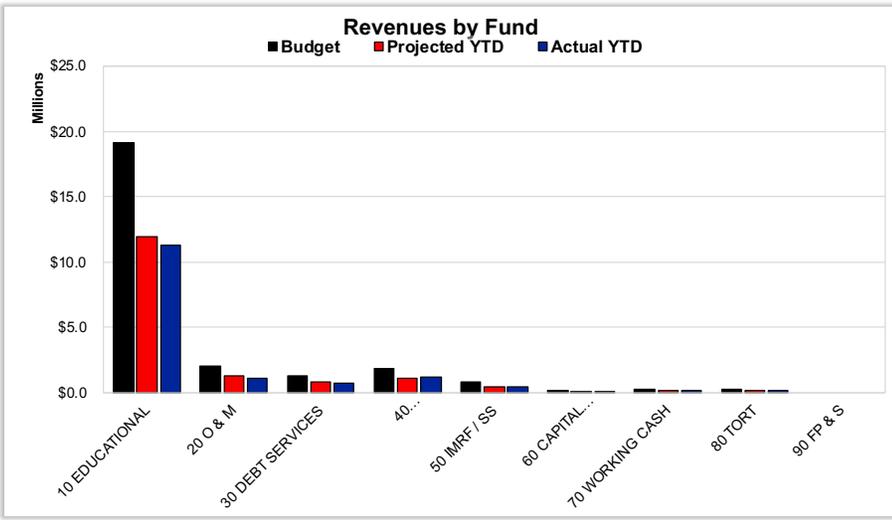
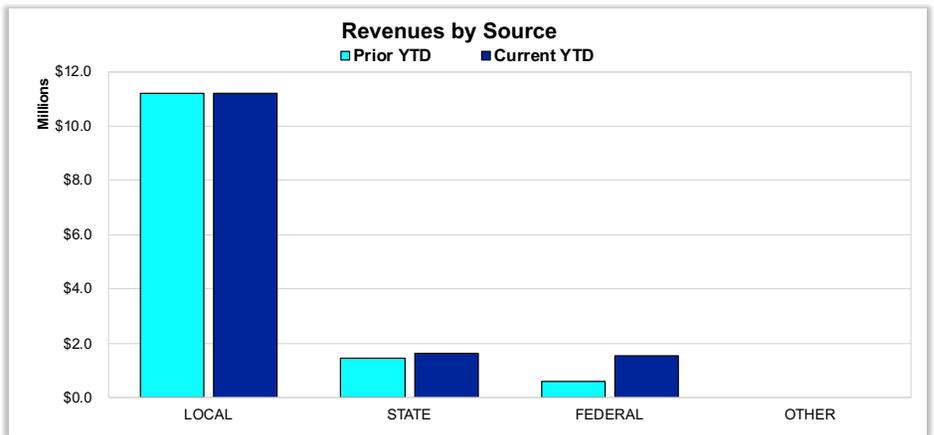
Actual YTD State Sources



Projected YTD State Sources
61.42%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$11,548,688
Unrestricted Grants-in-Aid	\$1,149,162
Food Service	\$878,755
State Transportation Reimbursement	\$378,423
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$307,815
Textbook Income	\$238,922
Federal Special Education	\$205,978
Title I	\$98,799
Other Revenue from Local Sources	\$56,730
3900s	\$51,103
Percent of Total Revenues Year-to-Date	98.92%



Budget Performance Update

FY21+ Prospect Heights 23 (Initial Base Scenario)

Fund summary basis: Operating Funds

Month of February (fiscal year 2021):

- ↓ Total MTD Revenues: \$2,488,961; under plan* (unfavorable) by **-\$647,554**
- ↓ Total MTD Expenditures: \$1,916,251; under plan (favorable) by **-\$45,998**

Fiscal year to date (July-February):

- ↓ Total YTD Revenues: \$14,345,539 (58.7% of annual budget compared to 58.9% prior YTD); under plan (unfavorable) year-to-date (YTD) by **-\$767,252**
 - ↓ 1000 Local Sources: **-\$1,452,408**
 - 2000 Flow-Through Sources: +\$0
 - ↑ 3000 State Sources: +\$33,423
 - ↑ 4000 Federal Sources: +\$652,333
 - ↓ 7000 Other Financing Sources: **-\$600**
- ↓ Total YTD Expenditures: \$12,754,094 (52.0% of annual budget compared to 55.9% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$1,107,169**
 - ↓ 000 Transfer: **-\$19,391**
 - ↓ 100 Salaries: **-\$224,144**
 - ↓ 200 Employee Benefits: **-\$47,612**
 - ↓ 300 Purchased Services: **-\$1,008,384**
 - ↑ 400 Supplies & Materials: **+\$301,326**
 - ↓ 500 Capital Outlay: **-\$170,125**
 - ↑ 600 Other Objects: **+\$61,161**
 - 700 Non-Capitalized Equipment: +\$0

End of Fiscal Year Projection

	Projected	Annual Budget	Variance
Total Revenues	\$23,654,881	\$24,422,133	-\$767,252
Total Expenditures	\$23,419,717	\$24,526,886	-\$1,107,169
Difference	↑+\$235,164	-\$104,753	+\$339,917

* 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*.

PROSPECT HEIGHTS SCHOOL DISTRICT 23
FINANCE COMMITTEE MEETING
MONDAY, MARCH 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

I. Call to Order – 5:30pm

A. Present: Members Paul, Peters, and Botwinski; Admin: Zaher, Angelaccio, and McPartlin

II. Discussion Items

A. Financial Auditing Services - RFP Update

A Request for Proposals was issued on February 12th and sent to seven recommended firms. Proposals were received on Wednesday from five qualified firms and have been reviewed. Interviews will be scheduled for two finalist firms for next week.

B. Plan for MacArthur Projector Replacements

In accordance with the Educational Technology Plan 3.0, the classroom projectors have been identified as a priority for the remainder of FY21, FY22 and FY23. MacArthur has been selected to receive the first round of replacements in FY21 and early FY22.

C. Extra Duty Stipends - Discussion of Activity Status

At the last meeting of the Joint Extra Duty Committee, Administration was asked to consider a plan of use for stipend dollars that have gone unspent and will remain unallocated this year. The objective of the meeting's discussion was to understand how the Committee would like these funds allocated. The committee determined that the funds should remain in fund balance.

D. Budgetary Guidelines - Discussion

Amy has prepared and attached an overview of budgetary initiatives and considerations in preparation of the FY22 Budget. The FY22 Budget Calendar was presented back in October and is attached for the Committee's reference.

E. Working Cash Bond Update

As discussed at the February Board meeting, the formal Resolution of Intent for Working Cash Fund Bonds will be brought to the Board for approval in March, as well as the Bond Issue Notification Act Order which requires the Board to hold a public hearing prior to the sale. The date for the public hearing will be set for April 14, 2021.

F. Elementary and Secondary School Emergency Relief Fund (ESSER Fund) Update

As shared with the Board, we have been told that the District's allocation of ESSER Funding equates to \$467,000. The anticipated guidelines have been attached for your review. At this point, we are continuing to meet with staff and gather feedback on potential expenditures in the areas of: personnel, physical space modifications, mitigation supplies and equipment, technology, and curriculum and instruction.

G. Financial Reporting to the Committee

III. Old Business

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AGENDA

- A. Approval of Minutes - Finance Committee Meeting of February 1st, 2021
- IV. New Business
- V. Adjournment – 6:11pm

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.