

**Official Minutes of the Tuesday, October 9, 2018  
Board of Education Meeting**

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**Call to Order** The Board of Education of Community Consolidated School District 59 in County of Cook, State of Illinois, held a meeting in accordance with provisions of the Open Meetings Act, according to Illinois law, at the District 59 Administration Center, 1001 Leicester Rd., Elk Grove Village, Illinois on Tuesday, October 9, 2018. The meeting was called to order at 7:00PM.

**Roll Call** **Members Present:** President Janice Krinsky, Vice-President Karen Osmanski, Secretary Tim Burns - **Members:** Sunil Bhave, Sharon Roberts, Mardell Schumacher, and Barbara Somogyi

**Members Absent:**

**Others** Superintendent, Dr. Arthur Fessler; Associate Superintendent, Tom Luedloff; Assistant Superintendent for Business Services, CBSO, Vickie Nissen; Assistant Superintendent for Instruction, Maureen McAbee; Assistant Superintendent for Educational Services, Karen Starr; Assistant Superintendent for Innovative Learning and Communication, Ben Grey; Executive Director for Human Resources, Ross Vittore; Executive Director of Literacy, Dr. Kim Barrett; Executive Director of Innovative Learning; Director of Multilingual Programs, and Recording; Executive Director of Student Growth and Equity, Dr. Katie Ahsell; Recording Secretary, Kathie Lange.

**Also Present** Janet Russo, Director of Fiscal Services; Nicole Hansen, Purchasing Assistant; Eleni Berhanu, Staff Accountant; Sara Magnafichi, Byrd Elementary; Mary Jo Long, Grove Jr. High

A scanned copy of the Guest Sign-In Sheet from October 9, 2018 is attached to minutes of this meeting (Attachment #1).

**Pledge of Allegiance**

**4.0 DISCUSSION ITEMS**

**4.01 Annual Board Governance Review**

The board reviewed suggested changes to the Board Governance Cycle and the Board Working Agreements. The evaluation process will begin in March as listed in the Board Governance Cycle. A suggestion was made to have the superintendent's evaluation dates and a date for the Board Self Evaluation put on the calendar now in order to alleviate scheduling conflicts in the spring.

The Board Governance Cycle and the Board Working Agreements will be brought back to the board for approval of the suggested changes.

#### **4.02 Process for Reports of the Board of Education**

The board discussed the types of agenda items that should be listed under Reports of the Board of Education, New and Continuing Business, and Discussion Items. Mr. Bhave volunteered to draft definitions of the agenda headings for board review. The board will continue the discussion at the board meeting on November 13, 2018.

#### **4.03 Presentation Miller Cooper & Co., LTD**

Ms. Betsy Allen, principal accountant from Miller Cooper, presented the fiscal year 2018 independent audit report to the board. She explained the new Government Accounting Standards Board Statement 75, which is included in the Government Wide Statements. This new statement does not impact the fund balances or the fund financial statements. The 2018 Annual Financial Report will be submitted to the Illinois State Board of Education no later than October 15, 2018. Copies of the draft documents are listed here:

[Draft Financial Statement](#)

[Draft SAS Letter](#)

[Draft Management Letter](#)

Ms. Kinsky asked that Ms. Nissen provide the district's operating costs for the last couple of years and the projection for next year. Ms. Nissen will put the information in the Board Weekly Update.

#### **4.04 Adoption of 2018 Tax Levy**

The Board discussed and adopted a resolution directing the administration to prepare the levy and that a public hearing date be set for November 19, 2018. At this meeting, when the President is satisfied that the concerns of the citizens are heard, the hearing is closed. At the December 10, 2018 board meeting the President will entertain a motion on the proposed levy resolution, and after any discussion by members of the Board, a roll call vote can be obtained. Following approval, the *Certificate of Tax Levy* is to be submitted to the Clerk of Cook County prior to the last Tuesday in December. A copy of the recommended Certificate of Tax Levy is included in the facing materials, and the original is included in the Board's signature file. The total 2018 capped funds levy of \$82,700,000 is 3.84% above the 2017 extended levy of \$79,643,699. As the Bond and Interest levy will automatically be added on by the County Clerk based on the Bond Ordinance on file with the Clerk's office, it is not included on the Certificate of Tax Levy the District submits to the Cook County Director of Tax Extensions.

#### **4.05 Public Hearing on 2018 Tax Levy**

The Board of Education discussed and directed the administration to move forward with preparing the levy and to set the public hearing date for November 19, 2018. The state's Truth in Taxation Law requires that if

the estimated levy exceeds 105% of the prior year's extension, the district must give public notice of and hold a public hearing on its intent to adopt an aggregate levy. While District 59's proposed levy does not meet this 5% level, the administration believes that meeting the spirit of the law is in the District's and community's best interest.

This Resolution authorizes the Board of Education to hold a public hearing regarding the levy prior to adoption. Following the public hearing, a resolution should be approved adopting the levy.

#### **4.06 Authorization of Reduction of Certain Fund Levies for the 2018 Tax Levy**

Adoption of this resolution by the Board of Education provides direction to the County Clerk in assigning levy amounts by fund following final determination of total extension based upon new growth and the C.P.I. We are requesting a 3.84% increase in our levy over the prior year's extension. This amount is requested to assure that we receive the maximum allowable tax rate in accordance with the Property Tax Extension Limitation Act. This resolution provides direction to the County Clerk on how the individual fund extensions should be assigned based upon final determination of our allowable extension. As the County Clerk will automatically add on a 3% lost cost factor to the District's levy, this resolution directs the County Clerk to first reduce the individual extension to no less than the original levy, and then to apply any further reduction to the Operations and Maintenance (Building) Fund.

#### **4.07 Intergovernmental Agreement With Elk Grove Park District For the Operation of Yoga Kids**

During the summer of 2017, Jennifer Malone, a certified Yoga Kids instructor from the Elk Grove Park District (EGPD) provided a free professional learning opportunity for District 59 staff related to [Yoga Kids](#). The session taught the teachers some of the strategies that could be implement in classrooms and highlighted some of the potential benefits of Yoga Kids, such as energy regulation and coping with anxiety.

Using Title IV funding earmarked for providing a well-rounded education and safe and healthy environment, the District was able to provide 18 hours of Yoga Kids instruction @ \$54 per hour to students in the LOP program at Juliette Low. The overwhelming response from LOP staff, students, and the special education coordinator was very positive about the impact of the Yoga Kids program. We would like to continue the Yoga Kids program this year with the LOP classes at Juliette Low through an Intergovernmental Agreement with Elk Grove Park District.

## 5.0 COMMENTS AND SUGGESTIONS FROM THE PUBLIC

Ms. Kelley Zerfahs thanked the board for building the new administration/professional development center, congratulated Sara Magnafichi for being selected as a top 10 finalist for Teacher of the Year, and addressed the board on the topic of District 59 demographics and comparisons with surrounding districts.

Mrs. Kathy Christian addressed the Board of Education on the topic of the bond referendum and to request a response to a letter she submitted at a board meeting in January of 2018 requesting a \$5,000 monetary reimbursement for time off work, pain, suffering, and hardship. She resubmitted the letter from January, 2018 (Attachment #2).

Mrs. Gloria Schmidt thanked the Board of Education for having an open house and to request that all schools in District 59 hold an annual open house for the community to visit the schools.

Mr. Bill Christian addressed the Board of Education to speak on behalf of neighbors that could not attend. He stated that parking on residential streets was an issue recently due to professional development attendance. Mr. Christian asked if staff could use St. Julian or Pirate's Cove for overflow parking rather than residential streets.

Mr. Leo Cox addressed the Board of Education on the topic of the District's budget. A copy of his address is attached (Attachment #3). Ms. Nissen will provide a response.

Mrs. Jaime Esler addressed the Board of Education to share information about Juliette Low's PTO Book Fair and to refute statements made about the lack of books at Juliette Low. A copy of her address is attached (Attachment #4).

Mrs. Courtney Lang addressed the Board of Education to express support for the opportunity to share positive statements with the Board of Education. She also shared information about her experience at the Juliette Low parent teacher conferences.

Mr. Claude Crase commended the Board of Education on the academic program that is offered to students of District 59.

## 6.0 CONSENT AGENDA

**MOTION** by Mrs. Roberts, seconded by Mrs. Osmanski to adopt the following resolution:





WHEREAS, the administration has recommended that items on the capital improvement project list be completed during the 2019-20 fiscal year;

NOW, THEREFORE, BE IT RESOLVED THAT on October 9th, 2018, the Community Consolidated School District 59 Board of Education authorize the administration to proceed with purchasing and bid procedures required to implement the recommended projects as indicated on the 2019-20 Capital Improvements Projects Report for the 2019-20 fiscal year. The cost for completion of district-wide building improvements, to be charged to the 2019-20 fiscal year Operations and Maintenance Fund, is estimated at \$1,506,150.

**Roll Call**           Ayes:           7 Bhave, Burns, Krinsky, Osmanski, Roberts, Schumacher and Somogyi  
                          Nays:           0  
                          Absent:       0  
                          Abstain:      0

**7.04 Authorization to file FY18 Annual Financial Report with ISBE**

**MOTION**       by Mrs. Roberts, seconded by Mrs. Somogyi to adopt the following resolution:

WHEREAS, on the 9th day of October, 2018, the Board of Education has reviewed the Community Consolidated School District 59 Annual Financial Report (ISBE Form SD50-35) for the fiscal year ended June 30, 2018 as presented;

BE IT RESOLVED THAT the Board of Education of Community Consolidated School District 59 accepts the Annual Financial Report (AFR) as Final and authorizes the filing of the AFR to the Illinois State Board of Education in accordance with 105 ILCS 5/3-7.

**Roll Call**           Ayes:           7 Bhave, Burns, Krinsky, Osmanski, Roberts, Schumacher and Somogyi  
                          Nays:           0  
                          Absent:       0  
                          Abstain:      0

**7.05 Approval of IEA Schools and Community Outreach by Educators Grant to Grove Junior High School for \$1,000.00**

**MOTION**       by Mrs. Schumacher, seconded by Mrs. Somogyi to adopt the following resolution:

BE IT RESOLVED THAT on the 9th day of October, 2018, the Community Consolidated School District 59 Board of Education approves the grant of







*Most of all I would like to know why I was the only board member singled out and what your motive was for treating me with such disrespect. What did you hope to gain with this foia?*

In response to Mrs. Schumacher's question, Ms. Krinsky indicated that some of audience members were seen sending emails to Mrs. Schumacher at the last board meeting and she submitted a FOIA to find out what was in those emails.

Mr. Vittore responded to inquiries about the attorney fees for FOIA requests.

## **9.0 NEW/CONTINUING BUSINESS AND ANNOUNCEMENTS**

### **9.01 [2018-19 Board Calendar Agenda](#)**

No discussion on this topic.

### **9.02 Update on Strategic Planning**

Members of the Strategic Planning Subcommittee will hold a phone conference with Dr. Jeff Arnett, a strategic planning facilitator for school districts, on October 15, 2018. The board will receive the recommendations of the subcommittee on the type of services and the vendor(s) they suggest and participate in a full board discussion about next steps at the November 13, 2018, board meeting.

In response to Dr. Burns' question, Mrs. Nissen responded that funds for this type of facilitation had not been factored into the current budget. Dr. Fessler shared that one facilitators would charge only expenses and no fee for training. The board will continue discussion at the next board meeting.

### **9.03 Update on Community Education Forum**

A tentative date of November 8, 2018, was discussed for a community education forum which will be topic-driven and will share information with the community. The forum will be designed for the community to share feedback and dialogue as well as learn more from the district about district outcomes, Common Core, new initiatives, assessments, and other topics based on participant feedback. Additional information will be shared with parents and the community as planning is finalized.

Dr. Fessler invited those in the audience to send an email with suggestions for topics.

## **10.0 REPORTS OF THE BOARD OF EDUCATION**

Mrs. Roberts attend one session of the coaches' learning experience workshops.

Mr. Bhave attended the Juliette Low Book Fair and complemented Mrs. Jaime Esler for organizing the event.

Mrs. Osmanski shared information about the District 59 Education Foundation Scotch Doubles Bowling fundraiser. She also shared that Legat donated an additional \$2,500 to the foundation. Mrs. Osmanski thanked Mr. Ross Vittore for organizing the tours of the new administration center.

Mrs. Somogyi attended the tour of the administration center with Mayor Craig Johnson.

Dr. Burns requested information from Ms. Nissen regarding fueling the District 59 vehicles once the fuel tanks in Arlington Heights are depleted. Dr. Burns also requested an update on a community member's request for a resource officer at Grove Jr. High School. At Dr. Burns request, Dr. Fessler agreed that the topic can be added to the next agenda.

Ms. Krinsky shared an invitation from Legat Architects for Board members to attend lunch and the Merit Award ceremony at the Joint Conference. Legat was notified that they will receive the Award for the District 59 ELC.

## **11.0 REPORTS OF THE SUPERINTENDENT'S TEAM**

District 59 was notified of a \$49,912 grant issued by Rivers Casino for schools in Des Plaines - Brentwood and Devonshire. Board members were invited to attend an award ceremony on October 15 at 12:30 p.m. Dr. Burns expressed concerns about accepting money from a casino.

Dr. Fessler thanked Mr. Vittore for leading the tours of the new building and Mr. Ben Grey and Mr. Justin Sampson for hand delivering flyers to neighbors.

## **12.0 CLOSED SESSION**

**MOTION** at 9:48 p.m. by Mr. Bhave, seconded by Mrs. Osmanski to adopt the following resolution:

BE IT RESOLVED THAT on the 9th day of October 2018, the Community Consolidated School District 59 Board of Education recess in a closed meeting for discussion of "The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District...", 5 ILCS 120/2(c)(1)





COMMUNITY CONSOLIDATED  
SCHOOL DISTRICT 59

**GUEST SIGN IN - BOARD OF EDUCATION MEETING**

Date: *October 9, 2018*  
**PLEASE PRINT**

NAME	ADDRESS (Not required)
<i>Sara Magnafichi</i>	<i>Byrd</i>
<i>Scott Frazier</i>	<i>EGV</i>
<i>Clara &amp; Barb Cross</i>	<i>EGV</i>
<i>Nicole Hanson</i>	<i>At Bldg.</i>
<i>Judy Cox</i>	<i>EGV</i>
<i>Leo Cox</i>	<i>EGV</i>
<i>JOAN BOLICE</i>	<i>AT</i>
<i>Courtney Lang</i>	<i>Arlington Heights</i>
<i>Fanny Reno</i>	<i>EGV</i>
<i>Jodi Briggs-Drey</i>	<i>AT</i>
<i>Gloria &amp; Ron Schmidt</i>	<i>A.H.</i>
<i>Mary Jo Long</i>	<i>Staff</i>
<i>Daniel &amp; Liz Nansen</i>	<i>EGV</i>

Submitted Jan. 12, 2018

Last time I spoke to this board on September 11<sup>th</sup> I was very angry. I was asking the board to tell me how Esther Carrera was involved in the objection to the petition we had submitted. Somongi's pathetic attempt to call for respectful comments was so disingenuous as if this board even knows the meaning of the word.

I asked at that meeting to be given answers as to why my husband had to take three days off of work to go downtown to justify the work our group did to follow the election laws to get the bond issue on the ballot. Members of this board and the superintendent knew that answer and were not forthcoming. I still have no written response to my public request.

When a person is lied to they naturally become angry. Today I have the answers. I now know it was members of this board who willfully deceived me and the public. Their lack of integrity shows their true character.

With the power over our tax dollars and the frivolous ways this superintendent and board have chosen to waste our taxes on administrative salaries, unnecessary buildings and programs and legal fees to defend their nefarious actions,

I respectfully submit that my husband be reimbursed for his time going downtown to "play by the rules" regarding this particular bond incident. Even if we have no say as to how you use our tax money you ought to at least be responsible for the damage that you cause. I am submitting this request for monetary reimbursement of \$5,000 for your reckless actions that caused my husband and I undue pain, suffering and hardship.

What is District 59 doing to prepare our kids for the future? They are teaching the children to get angry and not seek answers. Certainly if as adults they are in the "responsible position" we teach them to lie and to keep the narrative going at all costs. That is not the education I want my tax dollars to promote.

When people are lied to they get angry. No wonder, with boards such as this, our children grow up and attend colleges angry. We see that anger played out every day on our college campuses. If this is the education we give to our children, one of deceit and lies. No wonder our government is such a mess and we live with such divisiveness and disrespect all the way up to the office of president. What a sad state of affairs.

No response since Jan. 2018      Resubmitted Oct. 9, 2018  
Kathy and Bill Christian

526 Bristol  
EIK Grove Village IL 60007

Communications in writing to this address

**Leo J. Cox**  
660 F Versailles Circle  
Elk Grove Village, IL 60007

October 9, 018

Board of Directors,

Just six weeks ago, you passed the 2018/19 budget. As part of that Budget, you will note that chart BR21 - Revenues vs. Expenditures, shows a projected 2018 budget deficit of 4.8 million dollars. Fast forward to this evening and the Draft Annual Financial Report where we find that 2018's Revenues vs. Expenditures deficit was actually 11.7 million dollars. How can these projections be off by more than 100%? Combine this data with the five year continuing deficit projections, from that same BR21 chart and it becomes apparent that living within our means is a goal, but as of now, it's not a fact. I have just a couple of observations after looking at this four-hundred plus page Financial Report from a lay person's point of view.

Page 6 of the Annual Financial report lists 610 million dollars for "Instruction" but it also lists more than 328 million dollars for "Support services", including "General", and "School", administration costs of over 10 million dollars. Do those spending ratios make sense?

Excluding the notes about pension activity on page 12, questions should be raised about the pension liability costs found on page 67. Why do the amounts for "Net pension liability" swing so widely, while the "percentage of total pension liability" remains relatively constant.

How is it that the "Improvement of instruction services" on page 81 more than doubles from last year's two million dollars to this year's four point three million dollars.

At the same time, maybe there is a tendency to look at total numbers while failing to look closely at actual costs of individual line items in the budget. Take, for instance, the recent approval of the MIDAS software system. The initial year includes a \$12,000 discount from the quoted \$50,000 annual fee, based on a partial year's implementation. The true cost, however is found in Exhibit A of the agreement where the District's time and treasure, in the form of salaries and teacher time away from teaching is caught up in ...READ EXHIBIT A.... more expenses related to administration instead of instruction.

Unfortunately, as costs continue to go up, results continue to go down. It may be time to rethink the Board's approach to our students' education outcomes.

## EXHIBIT A

### Custom Development / Pilot: June 2018 - January 2019

Rollout to End Users: October 2018

\$38,500

**Initial Implementation.** The primary focus during this pilot will be baseline MIDAS data implementation for a group of pilot teachers and affected students. We will focus on the teacher's day-to-day experience and parent/student visibility for learning plan components. Not all MIDAS functionality will be active during this phase. The existing SIS will continue to be the system of record for enrollment, scheduling, and attendance data, and for grading and academic performance for all non-pilot students.

#### June 2018: Initial MIDAS data implementation

- District and school setup
- Create site administrator and pilot teacher users
- Import course, section, and grading information for pilot teacher classes

#### July 2018:

- CCSD59 focus group meetings and data collection
- Evaluate existing SIS system to determine how to periodically send grading and academic performance for pilot students from MIDAS

#### Early August 2018: Student Learning Plan Design

- CCSD59 core committee group meetings to review focus group data and outline learning plan requirements
- Willie Alberty onsite 1-2 days to work with core committee to finalize requirements and scope for student learning plan development phases:
  - Phase 1: essential functionality for October rollout
  - Phase 2: anything else that doesn't fit into the October timeframe
- Identify beta test users from pilot group

#### August-September 2018: Student Learning Plan Development and Testing

- MIDAS development and testing of new product functionality
- Import baseline student data (basic demographics, contact information, class enrollments) for students in pilot teacher classes
- Activate beta test teacher users
- Early access, testing, and feedback from beta test teacher users concurrent with development
- Test mechanism to send academic data from MIDAS to existing SIS

#### October 2018: Rollout to Full Pilot Group

- Activate remaining teacher users
- Training session for teacher users: grade book, assignments, scoring, learning plan, etc.
- Activate logins for affected students and/or guardians



## **December 2018: Pilot feedback analysis**

### **December 2018 - January 2019:**

- Revisions based on feedback
- New development items; testing

### **Ongoing:**

- Monitor usage and collect feedback from users

### **Full MIDAS Implementation, District-Wide: July 2019 - June 2020**

\$50,000 per year

\$1,500 per day on-site training

Full MIDAS implementation is usually \$22/student. MIDAS will reduce its per-student cost, capping CCSD59's annual fee at \$50,000 in exchange for co-marketing opportunities and presentations to Illinois districts in the first year of the contract.

In addition, MIDAS will rebate CCSD59 a 5% finder/referral fee for every closed sale to districts introduced and recommended by CCSD59. This fee will be provided as a discount off the following year's contract. Potentially, CCSD59 would not any subscription fee if enough districts join the MIDAS family.

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Comm Cons SD 59 | FY19 Final Budget 8.6.18 BOE

**Aggregate | Projection Summary (excludes Debt Service and Capital Projects Funds)**

	ENACT 7/31/18		FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
				% A		% A		% A		% A		% A
<b>REVENUE</b>												
Local	\$83,732,304	\$86,489,808	2.10%	1.30%	\$86,682,184	1.40%	\$87,782,445	1.40%	\$89,120,861	1.40%	\$90,367,702	1.40%
State	\$16,073,560	\$13,582,121	-15.50%	0.00%	\$13,582,121	0.00%	\$13,582,121	0.00%	\$13,732,121	1.10%	\$13,732,121	0.00%
Federal	\$5,926,818	\$6,083,633	2.65%	0.00%	\$6,083,633	0.00%	\$6,083,633	0.00%	\$6,083,633	0.00%	\$6,083,633	0.00%
Other	\$0	\$0			\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$105,732,712</b>	<b>\$106,155,562</b>	<b>-0.55%</b>	<b>1.13%</b>	<b>\$106,347,938</b>	<b>1.14%</b>	<b>\$107,438,198</b>	<b>1.14%</b>	<b>\$108,936,615</b>	<b>1.28%</b>	<b>\$110,183,456</b>	<b>1.14%</b>
<b>EXPENDITURES</b>												
Salary and Benefit Costs	\$85,790,395	\$87,305,359	1.77%	1.44%	\$88,656,475	1.44%	\$89,580,081	3.38%	\$94,653,382	3.38%	\$97,861,850	3.39%
Other	\$24,793,276	\$22,686,083	-4.86%	-0.01%	\$22,842,139	-0.01%	\$22,654,530	0.10%	\$23,376,473	11.97%	\$25,144,515	-0.91%
<b>TOTAL EXPENDITURES</b>	<b>\$110,583,671</b>	<b>\$110,891,442</b>	<b>0.28%</b>	<b>0.28%</b>	<b>\$111,207,614</b>	<b>0.28%</b>	<b>\$114,224,611</b>	<b>2.71%</b>	<b>\$120,029,855</b>	<b>5.09%</b>	<b>\$123,006,365</b>	<b>2.48%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$4,850,959)</b>	<b>(\$4,735,880)</b>			<b>(\$4,859,676)</b>		<b>(\$6,686,412)</b>		<b>(\$11,093,240)</b>		<b>(\$12,822,909)</b>	
<b>OTHER FINANCING SOURCES / USES</b>												
Other Financing Sources	\$7,281,347	\$2,169,976			\$2,169,976		\$2,169,976		\$2,169,976		\$169,970	
Other Financing Uses	(\$25,573,000)	(\$1,134,707)			(\$1,134,707)		(\$1,134,707)		(\$1,134,707)		\$865,293	
<b>TOTAL OTHER FIN. SOURCES / USES</b>	<b>(\$18,291,653)</b>	<b>\$1,035,269</b>			<b>\$1,035,269</b>		<b>\$1,035,269</b>		<b>\$1,035,269</b>		<b>\$1,035,269</b>	
<b>SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>(\$23,142,592)</b>	<b>(\$4,700,611)</b>			<b>(\$3,824,407)</b>		<b>(\$5,651,143)</b>		<b>(\$10,057,971)</b>		<b>(\$11,787,640)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$111,960,245</b>	<b>\$88,817,653</b>			<b>\$84,115,042</b>		<b>\$80,290,636</b>		<b>\$74,659,493</b>		<b>\$64,601,522</b>	
<b>AUDIT ADJUSTMENTS TO FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$88,817,653</b>	<b>\$84,115,042</b>			<b>\$80,290,636</b>		<b>\$74,659,493</b>		<b>\$64,601,522</b>		<b>\$52,813,882</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>80.32%</b>	<b>75.85%</b>			<b>72.20%</b>		<b>65.36%</b>		<b>53.82%</b>		<b>42.84%</b>	
<b>FUND BALANCE AS % OF MONTHS OF EXPEND</b>	<b>9.64</b>	<b>9.10</b>			<b>8.66</b>		<b>7.84</b>		<b>6.46</b>		<b>5.15</b>	

BR21

FOUNDED BY  
**FORECASTS**  
 CONSULTANTS

Preliminary Draft  
For Review and Discussion Purposes Only

Subject to Change  
Not to be Reproduced  
**Community Consolidated School District 59**  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2018

Functions / Programs	Expenses	PROGRAM REVENUES		Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Instruction:				
Regular programs	\$ 35,647,909	\$ 173,695	\$ 2,134,335	\$ (33,339,879)
Special programs	13,686,730	476,361	1,730,049	(11,480,320)
Other instructional programs	11,721,378	22,410	251,231	(11,447,737)
State retirement contributions	40,020,856	-	40,020,856	-
Support services:				
Pupils	9,143,992	-	22,804	(9,121,188)
Instructional staff	8,541,536	-	272,051	(8,269,485)
General administration	3,121,947	-	-	(3,121,947)
School administration	7,512,460	-	-	(7,512,460)
Business	4,461,062	544,238	1,863,780	(2,053,044)
Transportation	5,963,393	6,029	1,645,877	(4,311,487)
Operations and maintenance	13,009,699	1,302	-	(13,008,397)
Central	2,574,670	-	-	(2,574,670)
Other supporting services	2,955	-	-	(2,955)
Community services	336,783	-	-	(336,783)
Nonprogrammed charges - excluding special education	2,257,905	-	-	(2,257,905)
Interest and fees	203,794	-	-	(203,794)
<b>Total governmental activities</b>	<b>\$ 158,207,069</b>	<b>\$ 1,224,035</b>	<b>\$ 47,940,985</b>	<b>\$ (109,042,051)</b>
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes				65,506,412
Real estate taxes, levied for specific purposes				10,977,237
Real estate taxes, levied for debt service				3,524,472
Personal property replacement taxes				4,055,625
State aid-formula grants				11,620,220
Investment earnings				305,156
Miscellaneous				1,290,266
<b>Total general revenues</b>				<b>97,279,388</b>
<b>Change in net position</b>				<b>(11,762,663)</b>
<b>Net position, beginning of year, as restated (see Note P)</b>				<b>121,494,352</b>
<b>Net position, end of year</b>				<b>\$ 109,731,689</b>

The accompanying notes are an integral part of this statement.

Preliminary Draft  
For Review and Discussion Purposes Only

Community Consolidated School District 59

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES (DEFICIT) OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2018

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances (deficit) - total governmental funds	\$ (19,914,842)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.	12,511,924
Certain revenues included in the statement of activities do not provide current financial resources and, therefore, are deferred in the fund statements.	
Grant revenue	(2,597,540)
Interest	10,522
Changes in deferred outflows and inflows of resources related to pensions are reported only in the statement of activities:	
Deferred outflows and inflows of resources related to IMRF pension	(6,935,119)
Deferred outflows and inflows of resources related to Teacher's Retirement System (TRS) pension	(2,468,999)
Deferred outflows and inflows of resources related to Retired Health Plan (RHP) other postemployment benefits (OPEB)	(547,798)
Deferred outflows and inflows of resources related to Teacher Insurance Security Fund (THIS) other postemployment benefits (OPEB)	(4,222,863)
Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.	32,950
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.	<u>12,369,102</u>
Change in net position of governmental activities	<u>\$ (11,762,663)</u>

The accompanying notes are an integral part of this statement.

Preliminary Draft  
For Review and Discussion Purposes Only

**Community Consolidated School District 59**

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2018

With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Budget	Actual	Variance From Final Budget	
Other support services - pupils				
Salaries	\$ 539,076	\$ 640,656	\$ (101,580)	\$ 488,990
Employee benefits	136,098	163,649	(27,551)	111,818
Purchased services	26,365	7,002	19,363	10,958
Supplies and materials	40,000	16,019	23,981	22,484
Other objects	2,000	1,993	7	1,587
Total	743,539	829,319	(85,780)	635,837
Total pupils	8,112,985	8,320,659	(207,674)	7,142,520
Instructional staff				
Improvement of instruction services				
Salaries	2,098,034	3,611,299	(1,513,265)	1,552,604
Employee benefits	377,359	428,367	(51,208)	204,396
Purchased services	197,189	235,926	(38,737)	266,821
Supplies and materials	43,423	96,157	(52,734)	39,327
Other objects	-	-	-	100
Total	2,716,005	4,371,949	(1,655,944)	2,063,248
Educational media services				
Salaries	2,665,110	2,649,972	15,138	2,555,658
Employee benefits	549,644	539,462	10,182	532,403
Purchased services	2,500	505	1,995	6,190
Supplies and materials	175,069	101,271	73,798	125,659
Capital outlay	12,044	11,854	190	-
Non-capitalized equipment	-	-	-	5,771
Total	3,404,367	3,303,064	101,303	3,225,681

(Continued)

**Attachment #4 - Jaime Esler**

Hello. My name is Jaime Esler.

It seems to be the season for Book Fairs! I've seen several tweets and social media posts at a lot of D59 schools supporting the book fairs, and Juliette Low is no exception. At Juliette Low, the PTO runs the annual book fair. I have the Book Fair chair for the past two years. The book fair has always been, and will always be, a community event. We could not run the book fair without our parent and staff volunteers. The book fair is not a fundraiser for the school – the PTO donates all Scholastic Dollars earned from the book fair to the library. This year we earned approximately \$2,800 in Scholastic Dollars – which is wonderful. I'm not sure if you know this, but each year, Juliette Low gives each child a book for their birthday. Reading is so important, and one way we can foster the love of reading and of books is to ensure that each child, regardless of what language they speak or their socioeconomic background, has a book in their home. With that in mind, we purchased over \$1,000 in birthday books for the Juliette Low students this year. We also helped to fulfill teacher classroom wish lists and purchased over \$300 in books for the Juliette Low library.

Over the past 4 years, we have purchased over \$16,000 in books for the Juliette Low students, classroom libraries and the LRC. I mention that specifically because it has been stated that there are no books at our elementary schools. Now, I can only speak about Juliette Low, because that is where I volunteer my time, but I know there are books in that school because I personally help put them there. I can't speak for the other D59 elementary schools, but I will say this. Please let me know if there is an elementary school that does not have books for their kids to read. If that is the case, and you would know that better than me, please reach out to me – you know how to get ahold of me - and I will personally work with that school to help bring books to our district's children.

Thank you.