

# **SPECIAL EDUCATION DISTRICT OF LAKE COUNTY**

## **Fiscal Year 2021 Final Budget Overview**

**July 23, 2020 Executive Board  
August 26, 2020 Governing Board**

**SEDOL  
18160 West Gages Lake Road  
Gages Lake, Illinois 60030**

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Mrs. Joanne Osmond, President, Governing Board Member – Lake Villa Comm. School District #41

Mrs. Odie Pahl, Governing Board Member – Gurnee School District #56

Mr. Robert Gold, Superintendent – Big Hollow District #38

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Valerie Donnan, Superintendent

Barbara Watson, Asst. Superintendent of Business, CSBO

Dr. Margaret Lynch, Asst. Superintendent of Human Resources

Laura Wojcik, Asst. Superintendent of Instruction, Curriculum & Assessment

## **MISSION STATEMENT**

The Special Education District of Lake County provides advocacy, leadership and resources to subscribing Member Districts. Our mission is to provide:

Exceptional Services for Exceptional Students

## **DISTRICT BELIEFS**

All persons shall be valued and treated with respect and dignity;

All students can succeed;

Students shall be educated in or as close to their home school as appropriate;

Students shall be provided services based upon their individual needs;

Quality educational services shall be made available to all students; and,

Schools, families and communities shall work cooperatively to provide and promote appropriate educational services for all students.

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# Budget Highlights

## ALL FUNDS

FY20 Estimated Actuals have been updated.

## EDUCATION FUND

Update on Special Needs Paraprofessionals Plans for 2019-20 – see page 8 for details.

Update on recommendations for new Housing formula rates – pages 18 and 19.

Enrollment has been updated and is expected to decrease – see chart on page 20.

Staffing has been updated and is expected to decrease – see chart on page 21.

Tuition rates to increase 2% - see page 22 for rates.

## O & M FUND

O&M Assessment to increase 5% - see page 12 of history of increases.

Capital Projects include possible renovations to Fairhaven School – see page 12.

# Budget Overview

## EDUCATION FUND – Exhibit A

### Overview of FY21 Enrollment & Contractual / Itinerant Services

Overall expected FY21 enrollment is 769; this is a decrease of 33 students from the FY20 enrollment of 802 students. For trend data, refer to the “Enrollment History” chart on page 20 for details.

**Contractual Services – Positions:** Districts requested 14.1 fte service contracts for FY21; this is a decrease from the 14.8 fte positions requested in FY20: the budgeted revenues are \$1,403,825.

**Contractual Services – Early Childhood Evaluations:** Districts requested 15 evaluations for FY21; this is a decrease from 19 requested in FY20: the budgeted revenues are \$71,970.

**Itinerant Services:** The FY20 budget reflected itinerant services for 292 students, while the FY21 budget reflects services for 285 students; the budgeted revenues are \$600,000.

**Non-Member District enrollment:** It is expected to remain the same; 4 students; the budgeted tuition revenue generated is \$316,080.

## EDUCATION FUND REVENUES

**Tuition Rates:** This proposed budget reflects an increase of 2% in tuition rates. Member district tuition revenue is budgeted at \$32,881,515, while special needs revenue is budgeted at \$2,590,450.

<b>History of Tuition Rate Increases (Decreases):</b>	FY20 – 1%	FY19 – 3%
FY18 – 3%	FY17 – 5%	FY16 – 3%
FY15 – 5%	FY14 – (3)%	FY13 – 0%

**IDEA Grants:** Effective July 1, 2020 all IDEA grant funds will flow directly to districts, therefore, no IDEA revenue has been included in this budget.

**Tuition Rates Reset – in FY21:** Effective July 1, 2020, IDEA grant funds will no longer flow through Special Education Cooperatives. Because of this change, it is necessary to reset tuition rates effective 2020-2021. Tuition rates were most recently reset effective 2018-2019. Tuition rates will be monitored in future years, with tuition rate resets occurring every two to three years. Details describing how the rates were calculated start on page 14.

## EDUCATION FUND REVENUES continued

### Update on Plans for FY21 – Special Needs Paraprofessionals/Classroom Paraprofessional Staffing:

As reported with the FY19 budget, member districts were paying for 54 Special Needs Paraprofessionals. The number of Special Need Paraprofessionals has remained in the 52 – 58 range since the 2013-14 school year. The Administrative Team feels this number would decrease if, in certain programs, the paraprofessional staffing ratio was realigned to meet current needs, as it has been a number of years since the staffing model was adjusted. Note - the programs affected are:

Educational Life Skills	Exploring Learning and Participating
Language and Social Skills Opportunities 2	Shaping Appropriate Behaviors
Teaching Appropriate Behaviors	Community Life Skills (Transition)

The plan is to adjust the paraprofessional staffing ratio which will increase classroom paraprofessionals. This increase will be offset by a decrease of Special Needs Paraprofessionals. The decrease of Special Need Paraprofessionals will require an increase in tuition rates to cover the cost of the additional classroom paraprofessionals; however, the offset to districts will be a decrease in costs associated with Special Needs Paraprofessionals.

This process began during the 2018-2019 school year as student IEP meetings were held. The new staffing pattern will be recognized and discussed amongst the IEP team, which should result in a decrease in the number of required Special Needs Paraprofessionals. As Special Needs Paraprofessional service is removed from student IEP's, the charge will also be removed from district tuition billing. Those Special Needs Paraprofessionals that are no longer required per IEP will become classroom paraprofessionals.

At the beginning of the 2019-20 school year, the number of Special Needs Paraprofessional positions that have been removed from student IEP's during the 2018-19 school year (and have become classroom paraprofessional positions) will be multiplied by the 2019-20 Special Needs Paraprofessional rate and added to each specific programs' tuition rate by dividing the Special Needs Paraprofessional cost equally over the expected enrollment. This same process will occur each year until the expected number of Special Needs Paraprofessionals have become classroom paraprofessionals, which is expected to occur over a two to three-year period.

Update – during the 2018-19 school year, the number of Special Needs Paraprofessionals decreased from 59 to 55. The SAB program had the largest decrease from eight to two and is the only program that will experience the staffing model change, which results in a tuition increase of \$3,442.

Update – during the 2019-20 school year, the number of Special Needs Paraprofessionals decreased from 55 to 49. The decrease was experienced by all programs; therefore, no program will include additional increased tuition in 2020-2021.

During the 2020-21 school year, the focus will remain on decreasing the number of Special Needs Paraprofessionals. Any program which significantly decreases the number of Special Needs Paraprofessionals will have their tuition rate adjusted in 2021-22.



Calculations and details of the plan for realignment of special needs paraprofessionals have been reviewed with the Executive Board on January 25, February 22, March 22, April 12 and April 26, 2018. It was presented at a special meeting April 27, 2018 and at the budget meetings held in May 2018 in which District Board Members, Superintendents, Business Managers and Special Coordinators were invited. It was also discussed and voted on at the June 2019 Governing Board meetings in tandem with the FY20 SEDOL Budget.

**Evidence-Based Funding (EBF) (Formerly known as Special Education Personnel Reimbursement):**

Evidence-Based Funding for Student Success Act (or Public Act 100-0465) was signed into law on August 31, 2017. This act combined five programs into a single program now known as Evidence-Based Funding. The five programs are: General State Aid (GSA), Special Ed Personnel, Special Education-Funding for Children Requiring Special Ed Services, Special Education-Summer School and English Learner Education. In this new system, districts are held harmless and receive the same receipts from each of the five programs they received in FY17. For SEDOL, the hold harmless revenue is the Special Education Personnel - \$3,751,446.

The advantage to the new program is the payment schedule. In the past, this revenue was scheduled to be paid quarterly; however, the timing of the payments was inconsistent, which caused cash flow concerns. The new funding method is paid on the GSA schedule which is paid timely, twice a month, August through June. This is a great improvement for cash flow. A possible future disadvantage is that the Special Education Personnel funding was based on actual number of staff (\$9,000 for each professional staff and \$3,500 for each non-professional staff), since the revenue amount is held at the same level as FY17 (based on 2015-16 staffing levels), if staffing levels were to increase, SEDOL would not see an increase to this revenue as they would have in the past.

This revenue is used in many calculations, such as: contractual and itinerant rates, tuition rates, special needs position rates, ESY and other misc. billing rates. If SEDOL's staff numbers increase greatly, it could negatively affect those billing rates. At this time, SEDOL's staff numbers have remained fairly consistent and this has not yet been a concern, but it is monitored annually.

**Special Needs Revenue – Member Districts:** Students requiring a Special Needs Nurse, Paraprofessional or Sign Language Interpreter will pay the assigned program tuition rate, plus an additional \$33,785 (FY20-\$32,800) for a Paraprofessional, \$83,275 (FY20- \$80,850) for a Nurse and \$52,950 (FY20-\$51,400) for a Sign Language Interpreter.

**FY21 – Special Needs Non-Member District Rates:** Students requiring a Special Needs Nurse, Paraprofessional or Sign Language Interpreter will pay the assigned program tuition rate, plus the additional scheduled Special Needs rate for the position. This rate begins with the member Special Needs rate and is adjusted to reflect IMRF and supervision costs. Rates are also shown on the “Non-Member District Tuition Schedule” on page 23. Special Needs: Nurse-\$95,765, Sign Language Interpreter-\$60,885 and Paraprofessional-\$38,850.

## EDUCATION FUND EXPENSES

**Salaries:** See staffing chart on page 21 for details on positions. All salary increases have been included in this budget.

**Benefits:** Health, Dental & Life Insurance benefits – the district has received benefit plan increases for next year. They have been incorporated into the benefit costs in this budget.

Increases in rates are as follows:

Health – PPO – 0%	Dental – PPO – 0%	Life -0%
Health – HMO – 3%	Dental – HMO – 0%	Vision – 0% (included in dental)

**Reserve staffing units are included in the final budget:** \$250,000 for salary and benefits. These positions will only be filled if enrollment increases in programs.

**Purchase Service – Professional Development:** Included within the purchase service line of the budget are funds to be spent for staff and/or board members to attend or access professional development. Expenses for professional development may include, but are not limited to, costs such as: conference, speaker and material fees, travel expenses, such as mileage, airfare, car rental, hotel and meal reimbursement and other related costs. SEDOL's policies 2:125 and 5:60 must be followed in order to access these funds.

**Expected Costs to Borrow:** Fund balances are expected to be adequate through June 2021, therefore no costs associated with borrowing have been included in the FY21 budget or FY22 and FY23 projections.

### **Supplies/Capital Outlay/Non-Capital Outlay:**

Expected purchases include:

- Purchase required PPE for students and staff
- Replace/add student and staff classroom furniture
- Replace/add laptops, chrome books, iPads, switches, servers and/or other technology equipment

**Permanent Interfund Transfer:** 105 ILCS 5/17-2a allows districts to transfer funds between operating funds. This budget includes two such transfers:

- Education to the Transportation Fund to maintain a positive fund balance
- Education to the Operations & Maintenance Fund – to cover cost of Fairhaven renovation

### **Factors Applied to FY22 & FY23 Projections**

#### **Revenues**

- IDEA revenue no longer in SEDOL budget – tuition rates have been reset
- Tuition Rates to increase 3% each year
- Audiology Services to be billed to member districts - for non-SEDOL students
- Infinitec services to be billed to member districts
- Contractual and Special Needs rates – increase 3%
- Evidence-Based Funding – remains constant

#### **Expenses**

Staffing – remains constant	Health, Dental, Life Ins. Benefits – increase 3%
Purchase Services - increase 3%	Supplies – remain constant
Integration Fee – increase 3%	Connections Flow-Through – remains constant
Capital/Non-Capital Outlay and Dues/Fees – remains constant	

## **IDEA Update**

In July 2018, Illinois State Board of Education (ISBE) announced a procedural change in allocating IDEA and IDEA Preschool Funds. Currently, special education cooperatives receive IDEA and IDEA Preschool funds and then further, sub-grant a portion those funds to member districts. The U. S. Department of Education's Office of Special Education Programs (OSEP) indicated during a September 2016 monitoring visit of ISBE, that IDEA funds can be sub-granted only once; this means that special education cooperatives are no longer able to receive IDEA funds.

This change was to be effective FY20, however, cooperatives were able to apply for a one-year extension, if necessary. Due to the complexity of shared services and SEDOL's billing structure, SEDOL did apply for, and was granted, the one-year extension.

Effective with the FY21 budget, SEDOL will no longer receive IDEA funds, as those funds will flow directly to member districts. Due to this change of funding, SEDOL has:

- Revised its Articles of Joint Agreement to reflect that no IDEA funds will be allocated to SEDOL

- Revised its Articles of Joint Agreement to reflect Audiology Services billing

- Added an Infinetec billing to cover the cost of the coop's membership

- Reset tuition rates to reflect that there will be no IDEA funds to support tuition

To explain the new IDEA requirement, resulting necessary changes to SEDOL's Articles of Joint Agreement/billing schedule and the effect this will have on each district's Maintenance of Effort, SEDOL has held meetings October, November and December 2019 and January, February and March 2020.

**Maintenance of Effort (MOE) Requirements** – must be met by Member Districts before they write for the FY21 IDEA grant. The FY21 MOE calculation compares FY18 to FY19 special education expenditures/net of IDEA receipts, in which the FY19 net expenditures must be greater than FY18 net expenditures. If FY19 net expenditures are not greater than FY18 net expenditures districts must find allowable exceptions or discover and correct errors before MOE will be deemed met.

**Future MOE - FY23:** Careful planning must occur while districts write, spend and manage their FY21 IDEA grant. The reason that much planning is necessary is to assure that districts will meet their FY23 MOE requirements. The FY23 MOE calculation will compare FY20 net expenditures with FY21 net expenditures. Districts will have additional IDEA funds available to them in FY21, when 100% of each districts IDEA allocation will flow directly to them. Since the amount of IDEA revenue received by a district is part of the MOE calculation, each member district should carefully plan how their IDEA grant is written so they are assured they will meet MOE for the FY23 IDEA grant.

## OPERATIONS & MAINTENANCE FUND – Exhibit B

**Revenue:** O & M Assessment – History of rate increases – FY21-5%, FY20-5%, FY19-3%, FY18-3%, FY17-3%

**Staffing:** Increases from 19 fte to 21 fte, due to addition of Fairhaven School.

**Capital Outlay:** Includes expenses to complete necessary critical capital projects/repair and maintenance identified by the Building Condition Assessment. This includes:

John Powers Center – replacement of roof top units

Laremont School – Playground shading project

Fairhaven School – renovation of Fairhaven School

O&M – replace 2010 pick-up truck

**Fairhaven School** – SEDOL has entered into a lease agreement with Diamond Lake School District 76 to lease their Fairhaven School. This school will house SEDOL program(s) beginning school year 2020-21; which would allow the space necessary for continued enrollment growth in various programs. Necessary renovations began in March 2020 and are scheduled to end August 2020. Necessary renovations are expected to cost \$5,500,000 and include: boiler replacement, student restroom renovations, parking lot/drive extension, replacement of uninvent system, replace classroom doors/hardware, remove ceiling fans in classrooms, replace wire glass in corridors and required asbestos abatement and flooring replacement (in specific areas).

The capital project costs would be paid from a fund transfer of \$5,500,000 from the Education Fund to the O&M Fund. Note: \$4,000,000 of the total \$5,500,000 has already been transferred during the 2019-2020 school year.

### Factors Applied to FY21 & FY22 Projections

O&M Assessment – increase 5%

Staffing – increase in FY21, with addition of Fairhaven

Health and life ins. benefits – increase 3%

Non-Capital Outlay, Supplies and Dues – no increase

Purchase Services to increase with rent of Fairhaven

Capital Outlay – reflects planned projects, including: new phone system, replace HVAC system, flooring at John Powers Center, renovation of Fairhaven School and replace 2010 van.

## DEBT SERVICE FUND – Exhibit C

### Outstanding Bond – Refunded Bond 2015b – current principal balance \$2,425,000

Bond History: The 2008a Laremont Bond was refunded April 15, 2015 due to the lease termination agreement with Lake Forest District 115. Six districts remain indebted in this bond: two will complete payment in FY24, one will complete payment in FY25 and the remaining three in FY29.

### Factors Applied to FY21, FY22 & FY23 Projections:

Reflects actual member district billing receipt and the actual bond payment schedule

## TRANSPORTATION FUND – Exhibit D

**Revenue:** Special Education Transportation Reimbursements - estimated actual claim - prorated at 85%.

Note: As FY21 is budgeted on an accrual basis it is appropriate to budget all payments; however, if payments are not received timely a negative cash balance will result. This negative cash balance will require an interfund loan from the Education Fund, which 105 ILCS 5/10-22.33 allows.

**Update on FY20 Transportation Claim Reimbursement:** To date SEDOL has received three of the four expected payments. It is estimated that the FY21 reimbursement will be paid at 85%.

**Staffing:** 2.2 fte - staff includes drivers and clerical staff.

**Capital Outlay:** Vehicles – \$50,000 to replace a 2009 multi-function activity bus.

**Permanent Transfer from Education Fund:** The major revenue source for this fund is from the Special Education Transportation Claim. As this reimbursement is based on 80% of the previous years' allowable expenses, the fund requires a transfer each year to maintain a positive fund balance.

### Factors Applied to FY22 & FY23 Projections:

Transportation Claim Revenue – estimated actual – prorated at 85%

Staffing – 2.2 fte

Health, Dental & Life Ins. Benefits - increase 3%

Capital Outlay – based on expected need

Purchase Services-Contract – increase 3.75%

Other Purchase Services and Supplies – 0%

## IMRF FUND – Exhibit E

**Revenue:** Member District Levy - major source of revenue is the levy. Annually in September, SEDOL directs its member districts to levy IMRF funds on SEDOL's behalf. The total required levy amount is allocated among member districts based on the district's equalized assessed value.

### History of IMRF rates:

2020 – 11.92%

2019 - 9.19%

2018 – 12.68%

2017 – 13.00%

2016 – 13.02%

2015 – 12.39%

2014 – 14.21%

2013 – 17.29% - final year ERI is included in rate

2012 – 16.48%

2011 – 15.93%

### Factors Applied to FY22 & FY23 Projections:

Staffing remains constant - Rates used as noted above

## CAPITAL PROJECTS FUND – Exhibit F

The remaining funds were spent in FY18; there is no expected activity in FY21.



After calculating the net cost of each program, it was divided into the total net costs of all programs to calculate the percentage of total cost. This percentage was then applied to the tuition revenue to calculate the required tuition revenue per each program. The tuition rate was arrived at by dividing the number of enrolled students over the required tuition revenue to calculate the tuition rate.

This completes the description of the steps taken to calculate the reset member district tuition rates.

### **Non-Member Tuition Rates**

The non-member rates have also been reset, effective with the FY21 budget. The base begins with the reset member district tuition rates, as described above. However, since the rate is for a non-member district, there are revenues included in the member tuition rates that should not be included and additional costs that must be included.

Below is a list of adjustments made to the non-member tuition rates:

1. does not include Evidence Based Funding Revenue
2. does include the annual depreciation expense
3. does include the annual O&M assessment amount
4. does include the annual IMRF levy amount
5. does include the annual estimated "Housing" cost for Sector Programs
6. does include the cost for future building/campus maintenance projects

### **TUITION**

**Pre-Bill: July** (processed Mid-July)

Member District - 35% of estimated total for the school year using current tuition, special needs rates and students enrolled.

Non-Member District – 50% of estimated total bill for the school year using current tuition, special needs rates and students enrolled.

**Monthly:** (first week of the month for current month)

Member District: remaining 65% is billed August through June. The tuition charge is calculated using current tuition, special needs rates and students average daily enrollment (not attendance); it also reflects adjustments for enrollment changes that occurred the previous month.

**January:** (processed first week of January)

Non-Member District – remaining 50% of estimated total bill for the school year using current tuition and special needs rates and students average daily enrollment (not attendance).

## **TUITION ADJUSTMENTS AND NOTES**

### **Early Childhood:**

Any early childhood aged student enrolled in a program will be charged that particular programs rates, i.e. an early childhood aged student enrolled in LASSO 3 is charged the LASSO 3 tuition rate.

### **Discontinued Enrollment:**

If a student discontinues enrollment - the tuition charge will cease the date of exit.

### **Early Graduation:**

If a student graduates early – the tuition charge will cease the date of exit.

### **Students that attain the age of 22 during school year - beginning FY19**

Community Life Skills Transition Program (CLST) Tuition only, beginning 2018-19: SEDOL will charge tuition for the month in which any student attains the age of 22 (i.e. if the student is enrolled the first day of the month and attains the age of 22 on the first of the month or any day after the month begins, the district will be charged that months' tuition).

All other programs – tuition charge will cease the day the student attains age 22.

### **Special Needs Positions:**

If a student discontinues enrollment and was assigned a special needs paraprofessional, sign language interpreter or nurse, the charge will continue for the remainder of the school year, unless the staff can be reassigned to a vacant position (or if an agency hire, the date the contract can be stopped).

### **Program - Classroom "Take-Back"**

**Deadline to notify SEDOL: February 1<sup>st</sup> of prior school year – written notice to SEDOL required**

A classroom take-back is when the district determines that services with SEDOL need not continue as the services can be delivered within the district. A classroom take-back is defined as: four (4) or more students in a specific instructional program, within a 4-year age span. This requires written notice to the Superintendent of SEDOL by February 1<sup>st</sup> of the prior school year.

## **OTHER BILLING**

### **CONTRACTUAL REQUESTS**

**BILLED: 4 times per year** (October, December, February, April)

SEDOL provides Contractual Services to member districts and must be requested/received by February 1<sup>st</sup> of prior school year. Contractual services consist of half day or full day services only for specific professional positions. These rates are set each year and approved by the Executive Board. Rate calculations are done using average salaries/benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).



## **PRIVATE PLACEMENT TEAM**

**BILLED: October and January**

SEDOL provides Private Placement Team services for member districts. All requests for Private Placement Team services to be provided by SEDOL for the next school year must be received by February 1st. Private Placement Team rates are set each year and approved by the Executive Board. The rate is calculated by using the average salaries, benefits and other direct costs of the staff providing the service, less any special education reimbursement (now EBF).

## **ITINERANT SERVICES**

**BILLED: Quarterly**

SEDOL provides Itinerant Services to member districts which are requested by the district and billed on an hourly rate. These rates are set each year and approved by the Executive Board. Rate calculations are done using the average salaries, benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement (now EBF).

**ELL ITINERANT:** All students receiving ELL Itinerant services will be charged the hourly rate regardless of placement in a SEDOL classroom or District classroom.

**OTHER ITINERANT SERVICES:** If a student enrolled in a SEDOL program requires additional itinerant services (unrelated to the SEDOL program), the district will be charged for those services. For example, if a student enrolled in the Transition program requires Hearing Itinerant services, the district will be charged for the services provided.

## **AUDIOLOGY SERVICES**

**Billed: Bi-Annually**

Member Districts are charged a prorated share of SEDOL's budgeted expenditures for audiology services provided to Member District students who are not enrolled at SEDOL. The amount billed is based 50% on prior year number of audiology service visits and 50% on current year fall enrollment.

1<sup>st</sup> Billing: September: Based on each districts' number of audiology service visits in the prior school year.

2<sup>nd</sup> Billing: January: Based on Member District Fall Enrollment (current year)

## **INFINITEC BILLING**

**Billed: Annually**

Member Districts are charged a prorated share of SEDOL's Infinitec membership fee. The amount billed is based on current year fall enrollment. Note – Infinitec provides on-line staff development, staff compliance training and a student equipment loan program.

Billing: November: Based on Member District Fall Enrollment (current year)

## **IDEA GRANT FUNDS**

**IDEA and IDEA PRE-K Grant:** Effective July 1, 2020 (FY21) IDEA Grant funds will flow directly to districts and are no longer part of the SEDOL budget.

### **EXTENDED SCHOOL YEAR (ESY)**

**Billed: Annually - October**

District and SEDOL students may be placed in the SEDOL Extended School Year program (ESY) per students' IEP. ESY billing is done in October after the program session has been completed and all data relative to ESY has been submitted to the SEDOL Billing Department. As a reminder, Districts will be charged the full ESY rate even if a student withdraws.

### **OTHER MISC. BILLING**

**BILLED: Quarterly**

SEDOL provides other miscellaneous services as requested by districts. Rates for these services are set each year and approved by the Governing Board with the budget process. The rates are calculated by using the average salaries, benefits and other direct costs of the staff providing the service, less any special education personnel reimbursement.

### **O&M ASSESSMENT**

**Billed: Tri-Annually**

Member Districts are charged a prorated share of SEDOL's operations and maintenance expense budget. Effective in 2020-2021, the amount billed is based 1/3 on prior year Equalized Assessed Value (EAV), 1/3 on current year fall enrollment and 1/3 on previous year ADE (average daily enrollment) in SEDOL building-based programs.

1<sup>st</sup> Billing: September: Based on Member District Equalized Assessed Value (EAV)  
(Prior year EAV: Information provided by County Assessor/County Clerk Office)

2<sup>nd</sup> Billing: December: Based on Member District Fall Enrollment (current year)

3<sup>rd</sup> Billing: February: Based on previous year ADE in SEDOL building-based programs

### **HOUSING CHARGE OR CREDIT**

**Billed: Annually in November**

The Housing Formula is calculated one year in arrears. The formula is based on the previous years' classrooms costs, ADE of students housed in sector and lease costs.

The Housing Formula is used to cover costs associated with housing classrooms. Under the provisions of the Housing Formula, districts who host classrooms will be given a credit of \$30,000 for each Teaching Appropriate Behaviors (TAB) and Language and Social Skills Opportunities (LASSO) classroom and \$15,000 for all OTHER types of classrooms. The Housing formula also includes the cost of leased facilities.

The Housing charge is based on member district average daily enrollment, for those students housed in those classrooms and leased facilities, the \$15,000/\$30,000 and lease costs for those classrooms. See below for new rates.

### **Update on Housing Formula rates – changes effective with the 2019-20 Budget**

During 2018-19 the Housing Sub-Committee was formed out of members of the IDEA Planning Committee. This sub-committee was charged with analyzing the current Housing rates and determining if the Housing credit amount was appropriate. The sub-committee analyzed a member districts' actual cost to host a classroom; this included actual operation & maintenance costs and integration and supervision costs.

After analyzing the data, the sub-committee recommends a seven-tier rate system. The tiers are as follows:

Tier	Description	Current Amount	Previous Amount	Program
7	physical space only-no custodial	\$10,000	-----	
6	physical space – office space	\$20,000	-----	
5	no integration	\$33,000	\$15,000	EC
4	ave. 2 periods integration, under 25% students with BIPS	\$39,500	\$15,000	ELS
3	ave. 3 periods integration, under 10% students with BIPS	\$42,000	\$15,000	LASSO 1, DF/HH, VI
2	ave. 2 periods integration, 100% students with BIPS	\$43,000	\$30,000	LASSO 2
1	ave. 3 periods integration, 100% students with BIPS	\$45,500	\$30,000	TAB

**Notes on Housing Formula Rates:**

Per Policy 4:152 a classroom is to be at least 850 square feet. If the space is smaller than 850 square feet, the rate will be prorated.

The sub-committee recommends that a district which hosts a .50 full-time equivalent classroom receive the full credit amount.

The new Housing Formula rates include a technology component which requires the host district to provide technology equipment and corresponding apps/programs to SEDOL staff and students when required and appropriate. The intent of including technology in the rates is to assure SEDOL staff and students have full participation in all District-specific digital instruction components. This includes, but is not limited to: network, computing and printing devices, applications/programs, other electronic systems and 1:1 student and staff equipment.

Administration recommends the requirement for the host district to notify SEDOL’s Superintendent, in writing, by February 1<sup>st</sup>, if they are unable to host their classroom/s next school year.

Since the Housing Fee is calculated and charged one year in arrears, the recommended rates would be effective with the 2019-20 school year, but would not be charged to districts until the 2020-21 school year.

**DEBT SERVICE: 2015b Bond**

The original bond - Laremont Bond 2008a was issued to construct and equip Laremont School and to renovate other SEDOL facilities. In April 2015 this bond was refunded and is now named 2015b Bond.

At the time the bond was issued, each member district had the opportunity to pay for their proportionate costs of the projects using:

- ❖ One-time cash payment based on an allocation formula
- ❖ Participation in bond over a period of 5, 10, 15 or 20 years
- ❖ Six Districts remain participating in the Bond

The bond will be paid off October 2028 – Outstanding Principal June 30, 2020 -\$2,425,000

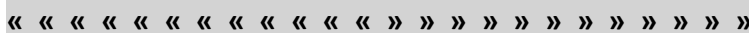
**IMRF (Illinois Municipal Retirement Fund) LEVY**

**Billed: July and October the year following the Levy request**

The IMRF Levy amount is set each year by the Governing Board during the budget process.

The amount to be levied by each district is based on their prior years’ EAV.

The amount levied in December will be billed the following July and October.



<b>Program-Enrollment</b>	<b>FY21 Budget</b>	<b>FY20 ADE</b>	<b>FY20 Budget</b>	<b>FY19 ADE</b>	<b>FY18 ADE</b>	<b>FY17 ADE</b>
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### **Buildings**

ELP	116	117	122	114	114	109
LASSO 3	66	61	56	52	44	35
SAB	30	33	40	37	28	23
Alternative Elem Pk-5th	66	83	112			
Alternative Elem Pk-6th				137	139	124
Alternative Elem 6 <sup>th</sup> -8th	46	45	50			
Alternative Elem 7 <sup>th</sup> -8th				48	38	46
Alternative High School	93	90	100	91	96	94
Deaf/ Hard Hearing-HS	17	15	14	12	13	12
Deaf/Hard Hearing-Elem	45	50	48	46	41	44
<b>Total Buildings</b>	<b>479</b>	<b>494</b>	<b>542</b>	<b>537</b>	<b>513</b>	<b>487</b>

### **Sector**

ECH	2	3	2	3	3	5
ELS	54	68	66	75	81	82
LASSO 2	88	94	97	91	85	92
LASSO 1	15	16	13	12	13	19
Vision	4	4	5	5	4	4
TAB	24	34	36	21	13	10
Community Life Skills	103	89	100	87	111	114
<b>Total Sector</b>	<b>290</b>	<b>308</b>	<b>319</b>	<b>294</b>	<b>310</b>	<b>326</b>

<b>Diagnostic-HS</b>						<b>4</b>
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### **Itinerant**

Hearing Impaired	42	46	34	44	52	42
LASSO	2	2	1	1	12	9
Adapted Physical Ed	1	1		4	8	
Vision & Orientation/ Mobility	55	56	52	54	63	75
ELL	185	187	185	181	169	160
<b>Total Itinerant</b>	<b>285</b>	<b>292</b>	<b>272</b>	<b>284</b>	<b>304</b>	<b>286</b>

<b>Total SEDOL</b>	<b>1031</b>	<b>1094</b>	<b>1133</b>	<b>1115</b>	<b>1127</b>	<b>1103</b>
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## STAFF INCLUDED IN BUDGET

<b>POSITION</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>	<b>FY18</b>	<b>FY17</b>
Licensed Teachers	149	162	161	161	153
Licensed – Speech Language Pathologists	23	26	25	27	29
Licensed – Social Workers	32	36	32	31	33
Licensed – School Psychologists	10	11	11	11	13
OT/PT/ COTA/PTA	24	24	24	26	27
Vocational Facilitators	9	10	11	12	12
Nursing Positions	29	28	28	27	25
Orientation and Mobility	1	1	1	1	1
Audiologists	4	4	4	4	4
Paraprofessionals	244	256	255	252	241
Sign Language Interpreters	15	15	15	11	11
Clerical	31	31	30	32	31
Specials (Tech, Grants)	3	3	4	4	4
ROE Staff	4	12	12	10	12
HV Techs	4	4	4	4	4
Foundation Staff	1	1	1	1	1
Operations & Maintenance Staff	21	19	19	19	19
Assistants/Coordinators	10	11	12	13	12
Administration	14	15	12	12	12
<b>Total</b>	<b>628</b>	<b>669</b>	<b>661</b>	<b>658</b>	<b>644</b>

## SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

### Member District Tuition Schedule

Program	FY21	FY20	FY19	FY18	FY17
CLST-Transition	\$34,481	\$25,563	\$25,310	\$26,960	\$26,175
Early Childhood (ECH)	\$35,535	\$35,445	\$35,094	\$46,444	\$45,091
Educational Life Skills (ELS)	\$31,823	\$25,270	\$25,020	\$26,632	\$25,856
LASSO 1	\$35,561	\$36,676	\$36,313	\$35,711	\$34,671
LASSO 2	\$38,658	\$34,366	\$34,026	\$35,711	\$34,671
LASSO 3	\$67,617	\$58,953	\$58,369	\$46,425	\$45,073
SAB	\$51,131	\$39,297	\$35,500	\$38,828	\$37,697
Vision Program	\$51,757	\$41,353	\$40,944	\$32,710	\$31,757
TAB	\$38,236	\$35,937	\$35,581	\$25,476	\$24,734
Alternative High School (9-12)	\$36,475	\$25,315	\$25,064	\$26,406	\$25,637
Alternative Middle School (6-8)	\$39,845	\$25,315			
Alternative Jr. High (7-8)	-----	-----	\$25,064	\$25,639	\$24,892
Alternative Elementary (P-5)	\$39,819	\$25,903			
Alternative Elementary (P-6)	-----	-----	\$25,647	\$25,639	\$24,892
Deaf /Hard of Hearing-Elem	\$46,283	\$38,459	\$38,078	\$33,395	\$32,422
Deaf /Hard of Hearing-HS	\$54,939	\$46,628	\$46,166	\$33,395	\$32,422
Exploring, Learning, Participating	\$50,034	\$42,959	\$42,534	\$38,828	\$37,697
Special Needs Nurse	\$83,275	\$80,850	\$77,000	\$73,500	\$70,000
Sign Language Interpreter	\$52,950	\$51,400	\$49,900		
Special Needs Paraprofessional	\$33,785	\$32,800	\$31,900	\$30,800	\$29,300

## SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

### Non-Member District Tuition Schedule

<b>Program</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>	<b>FY18</b>	<b>FY17</b>
Transition (CLST)	\$68,667	\$70,788	\$70,088	\$72,474	\$70,363
Early Childhood (ECH)	\$46,114	\$42,075	\$41,659	\$96,437	\$89,170
Educational Life Skills (ELS)	\$40,061	\$36,672	\$36,309	\$62,400	\$60,583
LASSO 1	\$44,483	\$77,018	\$76,255	\$83,672	\$81,235
LASSO 2	\$49,491	\$49,205	\$48,718	\$83,672	\$81,235
LASSO 3	\$108,495	\$107,313	\$106,250	\$124,800	\$121,165
SAB	\$87,999	\$85,107	\$80,856	\$104,375	\$101,335
Vision Program	\$67,055	\$59,642	\$59,051	\$87,929	\$85,368
TAB	\$47,655	\$46,361	\$45,902	\$52,899	\$51,358
Alternative High School (9-12)	\$70,987	\$69,928	\$69,236	\$70,986	\$68,918
Alternative Middle School (6-8)	\$74,357	\$69,928			
Alternative Jr. High (7-8)	-----	-----	\$69,236	\$68,922	\$66,915
Alternative Elementary (P-5)	\$74,919	\$70,525			
Alternative Elementary (P-6)	-----	-----	\$69,827	\$68,922	\$66,915
Deaf /Hard of Hearing-Elem	\$82,486	\$83,631	\$82,803	\$89,770	\$87,155
Deaf /Hard of Hearing-HS	\$93,942	\$91,248	\$90,345	\$89,770	\$87,155
Exploring, Learning, Participating	\$87,169	\$89,172	\$88,289	\$104,375	\$101,335
Special Needs Nurse	\$95,765	\$92,978	\$88,550	\$73,500	\$70,000
Sign Language Interpreter	\$60,885	\$59,110	\$57,500		
Special Needs Paraprofessional	\$38,850	\$37,720	\$36,700	\$30,800	\$29,300

## MEMBER DISTRICT RATES – OTHER SERVICES

<b>SERVICES AVAILABLE:</b>	<b>FY21</b>	<b>FY20</b>
<b>Full Individual Evaluations*</b>		
Full Individual Evaluation – both Psychology and Social Work	\$1,925	\$1,925
Full Individual Evaluation – Psychology only	\$1,500	\$1,500
Psychiatric Evaluations/Consultations	\$215/hr.	\$215/hr.
<b>OT or PT Evaluation</b>	\$90/hr.	\$90/hr.
<b>Speech &amp; Language Evaluation</b>	\$90/hr.	\$90/hr.
Includes complete speech/language evaluation		
<b>Assistive Technology Team Evaluation</b>	\$85 hr./staff member	\$85 hr./staff member
Includes Initial Evaluation, Follow-Up Visits, Consultations, Half Day Workshop, and 3-Tier Implementation/Support		
<b>Hearing/Vision &amp; Technician Services</b>	\$50/hr./staff member	\$50/hr./staff member
<b>Vocational Assessments</b>	\$75/hr.	\$75/hr.
<b>Behavior Specialist</b>	\$75/hr.	\$75/hr.
<b>Crisis Prevention Intervention (CPI)</b>	\$750 (Full)	\$750 (Full)
(required books to be charged at cost)	\$375 (Refresher)	\$375 (Refresher)

**Services for Non-Member Districts**

If available, services will be provided and billed at 150% of member rate.

- \* Includes Full Individual Evaluation for students placed in a Hospital, Private Day School, Residential Program, SEDOL program or any student receiving itinerant-only services from SEDOL (excluding psychiatric component). The full individual evaluation fee will be charged if SEDOL staff is to complete an evaluation on a student placed in a SEDOL program within 90 school days of the three-year case study compliance date. Any additional evaluations will be charged the rates listed above.

Note – the above rates are based on the assumption that a SEDOL staff member will provide the service. If SEDOL is not able to fulfill the request with a staff member, SEDOL will attempt to contract with an outside agency and any cost associated with the outside agency will be billed to the district who received the service.



## MEMBER DISTRICT RATES – OTHER SERVICES

<b>CONTRACTUAL – Daily Rate</b>	<b>FY20</b>	<b>FY21</b>
Hearing Specialist	\$21,993	\$22,830
Vocational Program	\$14,113	\$11,449
Adapted Physical Education	\$16,070	\$16,280
Social Work Services	\$20,957	\$21,600
Nursing	\$21,076	\$21,900
OT/PT Services	\$19,512	\$20,046
Psychological Services	\$24,351	\$24,740
Speech & Language Therapy	\$17,035	\$17,229
Assistive Technology Service	\$16,595	\$16,656
LASSO Itinerant	\$17,084	\$17,500

<b>ITINERANT – Hourly Rate</b>	<b>FY20</b>	<b>FY21</b>
Vision	\$108	\$106
Hearing	\$123	\$128
LASSO	\$114	\$117
Orientation Mobility	\$108	\$106
TPI-ELL	\$64	\$67
Adapted Physical Education	\$90	\$90

<b>CONTRACTUAL – Per Evaluation</b>	<b>FY20</b>	<b>FY21</b>
Early Childhood Assessment Evaluation (ECAT)	\$4,650	\$4,798

<b>PRIVATE PLACEMENT TEAM</b> (Based on district enrollment)	<b>FY20</b>	<b>FY21</b>
Elementary Students	\$6.50	\$6.50
High School Students	\$9.10	\$9.10
Consultation Only	\$2,530	\$2,530

<b>ADDITIONAL VOCATIONAL SERVICES</b> (further info in contract)	<b>FY20</b>	<b>FY21</b>
Transition-Training Crew (per semester)	\$1,900	\$1,970
Transition-Independent Training Crew (per semester)	\$950	\$985
Transition-College First (per semester-FY19, annual-FY20)	\$2,600	\$1,950
Transition-College Plus (per semester-FY19, annual-FY20)	\$425	\$950
Transition-Voc Assessment (per hour)	\$100	\$75
Transition-Indicator 13 Training (per hour)	\$100	\$75
Transition-STEP Services (per eligible case)	\$150	\$153

## SEDOL CONTRACTS OVER \$25,000 INCLUDED IN FY21 BUDGET

<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Annual Cost</b>
01/29/13	Allied Benefits Inc.	Benefit Consultant (actual)	\$54,000
05/22/17	Advanced Medical Personnel	Speech/Language Services	\$200,000
07/01/18	Blue Cross Blue Shield Of IL	Health Insurance	\$7,000,000
07/01/18	Collective Liability Insurance	Workers Comp & Liability Ins	\$500,000
07/01/18	Connections Day School	Student Diagnostic Setting	\$1,000,000
06/12/08	Constellation	Natural Gas & Electricity	\$350,000
07/01/16	Cumberland Therapy Services	Speech/Language Services	\$500,000
04/01/17	Dearborn National	Life Insurance	\$60,000
07/01/16	Dr. Marcia Leikin	Psychiatric Services	\$60,000
11/13/17	Dr. Mojgan Makki	Psychiatric Services	\$60,000
02/24/16	ECRA	Data Management	\$38,000
07/01/18	Eder, Casella & Co.	Audit Services	\$40,000
3/23/18	Frontline	AESOP/Applicant/eStar	\$32,500
7/27/17	Therapy Care LTD	Speech/Language Services	\$103,000
02/27/16	Infinitec (UCP)	Assistive Technology Services	\$40,000
08/01/20	Seymour Ave. Property LLC	Rental Property-Seymour (actual)	\$35,520
01/01/17	Lake County Sheriff	School Resource Officer	\$140,000
08/01/20	Lakeside Transportation	Student Transportation	\$995,000
07/01/20	Net56	Technology Service (actual)	\$339,420
07/01/20	Net56	Bandwith & Firewall (actual)	\$107,100
08/01/20	Preferred Meal System	Food Service	\$225,000
03/02/17	R&G Consulting	Medicaid Service Fee	\$60,000
01/06/20	Garda World Security	Security Personnel	\$190,315
06/22/16	Soliant Health	Teacher/SLI/Para	\$1,000,000
*Above amounts are estimates unless noted as actual			
<b>Total</b>			<b>\$13,129,855</b>

## SEDOL – PROGRAM KEY CODE

PROGRAM	PROGRAM TITLE
CLST	COMMUNITY LIFE SKILLS TRANSITION (LEVEL 1)
EC/GLS	EARLY CHILDHOOD - GAGES LAKE SCHOOL
EC/JPC	EARLY CHILDHOOD - JOHN POWERS CENTER
EC/LAR	EARLY CHILDHOOD - LAREMONT
ECH	EARLY CHILDHOOD - SECTOR
EL/ALT	ALTERNATIVE ELEMENTARY - GAGES LAKE
ELP	EXPLORING, LEARNING, PARTICIPATING (Formerly Laremont)
ELS	EDUCATIONAL LIFE SKILLS
HS/ALT	ALTERNATIVE HIGH SCHOOL - CYD LASH
JPC	JOHN POWERS CENTER – Deaf/Hard of Hearing
LAR	LAREMONT
LASSO1	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 2)
LASSO2	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 2)
LASSO3	LANGUAGE & SOCIAL SKILLS OPPORTUNITIES (LEVEL 3)
OM	ORIENTATION & MOBILITY
SAB	SHAPING APPROPRIATE BEHAVIOR
TAB	TEACHING APPROPRIATE BEHAVIOR
VI	VISION PROGRAM
PARA_F	SPECIAL NEEDS PARAPROFESSIONAL FULL TIME
PARA_H	SPECIAL NEEDS PARAPROFESSIONAL HALF TIME
SLI	SPECIAL NEEDS SIGN LANGUAGE INTERPRETER
NURSE_F	SPECIAL NEEDS NURSE FULL TIME
NURSE_H	SPECIAL NEEDS NURSE HALF TIME



# Illinois State Board of Education

100 North First Street, W-270  
Springfield, Illinois 62777-0001

## SPECIAL EDUCATION TUITION COST SHEET (Sections 14-7.02b and 14-7.03 of the School Code)

\_\_\_\_\_ through \_\_\_\_\_

Regular Term

Summer Term

### FUNDING AND DISBURSEMENTS

DISTRICT/COOPERATIVE PREPARING COST SHEET	CONTACT PERSON	PHONE
_____	_____	_____

#### SPECIAL EDUCATION DATA

Name of Program \_\_\_\_\_

- Total ADE this program..... \_\_\_\_\_
- Days in session this program..... \_\_\_\_\_
- Total Number of Sp. Ed. Pupils Enrolled \_\_\_\_\_

#### REGULAR EDUCATION DATA

- Total number of pupils enrolled..... \_\_\_\_\_
- Days in session..... \_\_\_\_\_
- District per capita tuition charge..... \$ \_\_\_\_\_

#### EXPENDITURES

Functions	COLUMN A Special Education	COLUMN B Regular Education	COLUMN C Enrollment of Cost Programs	TOTALS
7. 1200 Instruction (specify)	_____	_____	_____	- \$ _____
8. 2112 Attendance	_____	_____	X	Line 1 - \$ _____
9. 2113 Social Work Services	_____	_____	X	Line 1 - \$ _____
10. 2120 Guidance Services	_____	_____	X	Line 1 - \$ _____
11. 2130 Health Services	_____	_____	X	Line 1 - \$ _____
12. 2140 Psychological Services	_____	_____	X	Line 1 - \$ _____
13. 2150 Speech Pathology and Audiology Services	_____	_____	X	Line 1 - \$ _____
14. 2210 Imprv. of Instruction	_____	_____	X	Line 1 - \$ _____
15. 2220 Educational Media Serv.	_____	_____	X	Line 1 - \$ _____
16. 2310 Board of Education Serv.	_____	_____	X	Line 1 - \$ _____
17. 2320 Executive Administration	_____	_____	X	Line 1 - \$ _____
18. 2330 Special Area Admin.	_____	_____	X	Line 1 - \$ _____
19. 2410 Office of Principal	_____	_____	X	Line 1 - \$ _____
20. 2510 Direction of Business	_____	_____	X	Line 1 - \$ _____
21. 2520 Fiscal Services	_____	_____	X	Line 1 - \$ _____
22. 2570 Internal Services	_____	_____	X	Line 1 - \$ _____
23. 2600 Support Serv.-Central	_____	_____	X	Line 1 - \$ _____
24. _____ Other (specify function)	_____	_____	X	Line 1 - \$ _____
25. Equipment Depreciation	_____	_____	_____	- \$ _____

#### Operation and Maintenance

- All 2540 expenditures..... \_\_\_\_\_
- Number of district-owned classrooms..... \_\_\_\_\_
- Cost/classroom (Line 26/27)..... \_\_\_\_\_
- Number of district-owned classrooms used in this program \_\_\_\_\_ X Line 26..... \$ \_\_\_\_\_
- Depreciation (Line 1 X \$200) or  Rent (Check the appropriate box)..... \$ \_\_\_\_\_
- Other (Specify) \_\_\_\_\_ \$ \_\_\_\_\_
- TOTAL EXPENDITURES..... \$ \_\_\_\_\_

#### OFFSETS

- Evidence Based Funding - Personnel..... \$ \_\_\_\_\_
- Federal Funds - IDEA Part B..... \$ \_\_\_\_\_
- Other State and Federal Funds..... \$ \_\_\_\_\_
- TOTAL OFFSETS..... \$ \_\_\_\_\_

#### NET EXPENDITURES

- Line 32 minus (-) line 35..... \$ \_\_\_\_\_
- Line 36 divided (+) by line 1 (Total cost per 1.0 ADE)..... \$ \_\_\_\_\_

ISBE 50-66A (4/18)

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**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY**  
**BUDGET SUMMARY WITH PROJECTIONS**  
**SUMMARY ALL FUNDS**

08/26/2020

	<b>ACTUAL 2017-18</b>	<b>ACTUAL 2018-19</b>	<b>BUDGET 2019-20</b>	<b>Estimated ACTUAL* 2019-20</b>	<b>BUDGET 2020-21</b>	<b>PROJECTION 2021-22</b>	<b>PROJECTION 2022-23</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$16,440,144</b>	<b>\$14,869,231</b>	<b>\$20,301,335</b>	<b>\$20,152,391</b>	<b>\$20,134,192</b>	<b>\$13,786,042</b>	<b>\$12,322,097</b>
<b>REVENUES</b>							
<b>LOCAL SOURCES</b>							
DISTRICT TUITION/BILLING	32,615,418	33,777,363	35,108,905	34,053,291	39,201,840	40,377,900	41,589,240
ROE & FOUNDATION REIMB	1,090,132	1,205,143	1,147,350	1,095,670	397,350	425,165	454,925
CONNECTIONS REIMB	1,072,111	878,963	1,000,000	801,331	1,000,000	1,000,000	1,000,000
ALOP PROGRAM	921,291	871,926	850,000	1,194,029	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	5,575,892	5,857,666	5,490,630	5,391,128	5,508,265	5,735,935	5,890,089
<b>TOTAL LOCAL SOURCES</b>	<b>41,274,844</b>	<b>42,591,061</b>	<b>43,596,885</b>	<b>42,535,449</b>	<b>47,307,455</b>	<b>48,739,000</b>	<b>50,134,254</b>
<b>FLOW THROUGH</b>	<b>10,940,572</b>	<b>11,894,409</b>	<b>12,500,000</b>	<b>9,954,155</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>STATE SOURCES</b>							
EBF (Prev Personnel Reimb)	3,751,446	3,751,446	3,751,500	3,751,446	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	339,557	343,751	350,000	411,086	350,000	350,000	350,000
OTHER STATE SOURCES	807,319	862,011	813,000	787,508	721,750	788,875	816,600
<b>TOTAL STATE SOURCES</b>	<b>4,898,322</b>	<b>4,957,208</b>	<b>4,914,500</b>	<b>4,950,040</b>	<b>4,823,250</b>	<b>4,890,375</b>	<b>4,918,100</b>
<b>FEDERAL SOURCES</b>							
IDEA/IDEA PRE-K	6,392,886	8,808,183	7,430,000	7,074,444	0	0	0
MEDICAID MATCHING FUNDS	281,484	487,845	315,000	254,819	300,000	300,000	300,000
OTHER FEDERAL SOURCES	207,874	235,356	210,000	162,295	240,000	250,000	250,000
<b>TOTAL FEDERAL SOURCES</b>	<b>6,882,244</b>	<b>9,531,384</b>	<b>7,955,000</b>	<b>7,491,558</b>	<b>540,000</b>	<b>550,000</b>	<b>550,000</b>
<b>TOTAL REVENUES</b>	<b>63,995,982</b>	<b>68,974,062</b>	<b>68,966,385</b>	<b>64,931,202</b>	<b>53,670,705</b>	<b>55,179,375</b>	<b>56,602,354</b>
REV - ON BEHALF PAYMENTS	13,763,837	13,616,259	15,000,000	15,000,000	15,500,000	15,500,000	16,000,000

\*Unaudited Amounts

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
SUMMARY ALL FUNDS**

	<b>ACTUAL 2017-18</b>	<b>ACTUAL 2018-19</b>	<b>BUDGET 2019-20</b>	<b>Estimated ACTUAL* 2019-20</b>	<b>BUDGET 2020-21</b>	<b>PROJECTION 2021-22</b>	<b>PROJECTION 2022-23</b>
<b>EXPENSES</b>							
SALARIES	32,696,242	32,892,117	35,148,875	33,195,490	33,839,200	34,854,380	35,900,019
EMPLOYEE BENEFITS	9,501,453	9,403,874	10,119,650	9,633,935	10,284,780	10,626,815	10,980,796
PURCHASED SERVICES	5,333,496	5,315,060	5,372,065	6,748,764	6,080,000	6,187,125	6,349,240
SUPPLIES	1,209,445	1,234,536	1,305,000	1,017,885	2,405,500	1,355,500	1,355,500
CAPITAL OUTLAY	243,184	606,074	650,000	848,989	1,150,000	600,000	650,000
CAPITAL OUTLAY- Campus Road	2,374,411	0	0	0	0	0	0
CAPITAL OUTLAY - GLS Renovation	754,236	0	0	0	0	0	0
CAPITAL OUTLAY - Fairhaven Reno	0	0	4,000,000	2,548,516	2,950,000	0	0
DUES & FEES & OTHER	841,164	840,027	493,400	491,652	494,100	489,300	493,900
NON-CAPITAL EQUIPMENT	185,186	322,187	360,000	244,770	650,000	360,000	360,000
INTEGRATION FEE	175,913	177,874	140,000	160,461	165,275	170,200	175,300
CONNECTIONS FLOW-THROUGH	1,072,111	851,173	1,000,000	799,248	1,000,000	1,000,000	1,000,000
SUB GRANTS/MEDICAID	11,180,054	12,047,980	12,500,000	9,215,797	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENSES</b>	<b>65,566,895</b>	<b>63,690,902</b>	<b>71,088,990</b>	<b>64,905,507</b>	<b>60,018,855</b>	<b>56,643,320</b>	<b>58,264,755</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>(1,570,913)</b>	<b>5,283,160</b>	<b>(2,122,605)</b>	<b>25,695</b>	<b>(6,348,150)</b>	<b>(1,463,945)</b>	<b>(1,662,401)</b>
<b>TSF TO FUNDS</b>	<b>(1,560,000)</b>	<b>(450,000)</b>	<b>(4,450,000)</b>	<b>(4,450,000)</b>	<b>(1,850,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>
<b>TSF FROM FUNDS</b>	<b>1,560,000</b>	<b>450,000</b>	<b>4,450,000</b>	<b>4,450,000</b>	<b>1,850,000</b>	<b>450,000</b>	<b>450,000</b>
EXP - ON BEHALF PAYMENTS	13,763,837	13,616,259	15,000,000	15,000,000	15,500,000	15,500,000	16,000,000
<b>ENDING FUND BALANCE</b>	<b>\$14,869,231</b>	<b>\$20,152,391</b>	<b>\$18,178,730</b>	<b>\$20,178,086</b>	<b>\$13,786,042</b>	<b>\$12,322,097</b>	<b>\$10,659,696</b>

**> > > > FUND BALANCE SUMMARY < < < <**

<b>Est. Assigned Fund Balance</b>	173,035	173,984	150,000	3,175,000	175,000	175,000	175,000
<b>Est. Unassigned Fund Balance</b>	14,696,196	19,978,407	18,028,730	17,003,086	13,611,042	12,147,097	10,484,696
<b>Estimated Total Fund Balance</b>	<b>\$14,869,231</b>	<b>\$20,152,391</b>	<b>\$18,178,730</b>	<b>\$20,178,086</b>	<b>\$13,786,042</b>	<b>\$12,322,097</b>	<b>\$10,659,696</b>

\*Unaudited Amounts

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
EDUCATION FUND**

08/26/2020

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED ACTUAL* 2019-20	BUDGET 2020-21	PROJECTION 2021-22	PROJECTION 2022-23
<b>BEGINNING FUND BALANCE</b>	<b>\$10,173,786</b>	<b>\$10,409,025</b>	<b>\$15,259,056</b>	<b>\$15,242,812</b>	<b>\$13,678,761</b>	<b>\$10,105,926</b>	<b>\$8,944,141</b>
<b>REVENUES</b>							
<b>LOCAL SOURCES</b>							
DISTRICT TUITION	29,492,750	30,900,475	32,711,830	31,520,782	36,238,045	37,325,190	38,444,950
CONTRACT/ITIN/MISC BILLING	3,122,668	2,876,888	2,397,075	2,532,509	2,963,795	3,052,710	3,144,290
ROE & FOUNDATION REIMB	1,090,132	1,205,143	1,147,350	1,095,670	397,350	425,165	454,925
CONNECTIONS REIMB	1,072,111	878,963	1,000,000	801,331	1,000,000	1,000,000	1,000,000
ALOP PROGRAM	921,291	871,926	850,000	1,194,029	1,200,000	1,200,000	1,200,000
OTHER LOCAL SOURCES	388,136	612,614	675,500	564,229	553,750	553,750	553,750
<b>TOTAL LOCAL SOURCES</b>	<b>36,087,088</b>	<b>37,346,009</b>	<b>38,781,755</b>	<b>37,708,550</b>	<b>42,352,940</b>	<b>43,556,815</b>	<b>44,797,915</b>
<b>FLOW THROUGH</b>	<b>10,940,572</b>	<b>11,894,409</b>	<b>12,500,000</b>	<b>9,954,155</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>STATE SOURCES</b>							
EBF(Prev Personnel Reimb)	3,751,446	3,751,446	3,751,500	3,751,446	3,751,500	3,751,500	3,751,500
DHS PROGRAM (prev federal)	339,557	343,751	350,000	411,086	350,000	350,000	350,000
OTHER STATE SOURCES	3,241	3,577	3,000	2,197	3,000	3,000	3,000
<b>TOTAL STATE SOURCES</b>	<b>4,094,244</b>	<b>4,098,774</b>	<b>4,104,500</b>	<b>4,164,729</b>	<b>4,104,500</b>	<b>4,104,500</b>	<b>4,104,500</b>
<b>FEDERAL SOURCES</b>							
IDEA/IDEA PRE-K	6,392,886	8,808,183	7,430,000	7,074,444	0	0	0
MEDICAID MATCHING FUNDS	281,484	487,845	315,000	254,819	300,000	300,000	300,000
OTHER FED SOURCES-NSLP	207,874	235,356	210,000	162,295	240,000	250,000	250,000
<b>TOTAL FEDERAL SOURCES</b>	<b>6,882,244</b>	<b>9,531,384</b>	<b>7,955,000</b>	<b>7,491,558</b>	<b>540,000</b>	<b>550,000</b>	<b>550,000</b>
<b>TOTAL REVENUES</b>	<b>58,004,148</b>	<b>62,870,576</b>	<b>63,341,255</b>	<b>59,318,992</b>	<b>47,997,440</b>	<b>49,211,315</b>	<b>50,452,415</b>
REV - ON BEHALF PAYMENTS	13,763,837	13,616,259	15,000,000	15,000,000	15,500,000	15,500,000	16,000,000

EXHIBIT A

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
EDUCATION FUND**

	<b>ACTUAL 2017-18</b>	<b>ACTUAL 2018-19</b>	<b>BUDGET 2019-20</b>	<b>ESTIMATED ACTUAL* 2019-20</b>	<b>BUDGET 2020-21</b>	<b>PROJECTION 2021-22</b>	<b>PROJECTION 2022-23</b>
<b>EXPENSES</b>							
SALARIES	31,797,254	31,931,376	34,100,000	32,233,907	32,660,000	33,639,800	34,649,000
EMPLOYEE BENEFITS	7,573,127	7,743,520	8,362,000	7,956,872	8,270,000	8,518,100	8,773,650
OTHER PURCHASED SERVICES	3,276,626	3,398,318	3,375,600	4,911,027	4,000,000	4,120,000	4,243,600
PUR SERV-PRO DEVELOPMENT	175,326	180,199	220,500	183,373	200,000	200,000	200,000
SUPPLIES	652,540	706,351	700,000	540,109	1,500,000	700,000	700,000
CAPITAL OUTLAY	122,760	214,856	200,000	163,162	300,000	200,000	200,000
DUES & FEES	16,239	16,749	25,000	24,317	25,000	25,000	25,000
NON-CAPITAL EQUIPMENT	166,959	318,393	350,000	244,770	600,000	350,000	350,000
INTEGRATION FEE	175,913	177,874	140,000	160,461	165,275	170,200	175,300
CONNECTIONS FLOW-THROUGH	1,072,111	851,173	1,000,000	799,248	1,000,000	1,000,000	1,000,000
SUB GRANTS/MEDICAID	11,180,054	12,047,980	12,500,000	9,215,797	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENSES</b>	<b>56,208,909</b>	<b>57,586,789</b>	<b>60,973,100</b>	<b>56,433,043</b>	<b>49,720,275</b>	<b>49,923,100</b>	<b>51,316,550</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>1,795,239</b>	<b>5,283,787</b>	<b>2,368,155</b>	<b>2,885,949</b>	<b>(1,722,835)</b>	<b>(711,785)</b>	<b>(864,135)</b>
<b>TSF TO TRANSPORTATION FUND</b>	<b>(260,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>	<b>(350,000)</b>	<b>(450,000)</b>	<b>(450,000)</b>
<b>TSF TO O&amp;M FUND</b>	<b>(1,300,000)</b>		<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(1,500,000)</b>		
EXP - ON BEHALF PAYMENTS	13,763,837	13,616,259	15,000,000	15,000,000	15,500,000	15,500,000	16,000,000
<b>ENDING FUND BALANCE</b>	<b>\$10,409,025</b>	<b>\$15,242,812</b>	<b>\$13,177,211</b>	<b>\$13,678,761</b>	<b>\$10,105,926</b>	<b>\$8,944,141</b>	<b>\$7,630,006</b>

**> > > > FUND BALANCE SUMMARY < < < <**

<b>Est. Assigned Fund Balance</b>	173,035	173,984	150,000	3,175,000	175,000	175,000	175,000
<b>Est. Unassigned Fund Balance</b>	10,235,990	15,068,828	13,027,211	10,503,761	9,930,926	8,769,141	7,455,006
<b>Estimated Total Fund Balance</b>	<b>\$10,409,025</b>	<b>\$15,242,812</b>	<b>\$13,177,211</b>	<b>\$13,678,761</b>	<b>\$10,105,926</b>	<b>\$8,944,141</b>	<b>\$7,630,006</b>

\*Unaudited Amounts

EXHIBIT A



**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
OPERATIONS & MAINTENANCE FUND**

08/26/2020

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED ACTUAL* 2019-20	BUDGET 2020-21	PROJECTION 2021-22	PROJECTION 2022-23
<b>BEGINNING FUND BALANCE</b>	<b>\$4,059,595</b>	<b>\$2,558,610</b>	<b>\$2,751,953</b>	<b>\$2,621,091</b>	<b>\$3,982,130</b>	<b>\$1,579,265</b>	<b>\$1,356,890</b>
<b>REVENUES:</b>							
Interest on Investments	18,027	47,152	40,000	50,440	35,000	35,000	35,000
District Contrib - O&M Assessment	2,441,100	2,515,000	2,640,750	2,640,750	2,772,790	2,911,430	3,057,000
Housing Formula Fees	78,662	80,166	81,100	77,212	35,520	36,540	37,635
Lease Termination Agreement	85,661	88,231	90,880	90,878	93,605	96,415	99,304
Donation	35,000	30,400	40,000	0	110,000	0	0
Facility Rental Fees/E-Rate/Misc	70,544	8,073	0	240	0	0	0
State-School Maintenance Grant	0	0	0	50,000	0	0	0
<b>TOTAL REVENUES</b>	<b>2,728,994</b>	<b>2,769,022</b>	<b>2,892,730</b>	<b>2,909,520</b>	<b>3,046,915</b>	<b>3,079,385</b>	<b>3,228,939</b>
<b>EXPENSES:</b>							
Salaries	828,410	878,016	962,175	884,306	1,090,000	1,122,700	1,156,380
Employee Benefits	237,464	251,276	274,015	250,186	309,280	318,560	328,120
Purchased Services	722,952	659,222	774,000	704,943	850,000	800,000	800,000
Supplies	550,933	522,687	600,000	474,618	900,000	650,000	650,000
Capital Outlay	43,271	391,218	400,000	685,827	800,000	400,000	400,000
Capital Outlay-Campus Road Project	2,374,411	0	0	0	0	0	0
Capital Outlay-GLS Renovation	754,236	0	0	0	0	0	0
Capital Outlay-Fairhaven Renovation	0	0	4,000,000	2,548,516	2,950,000	0	0
Non-Capital Equipment	18,227	3,794	10,000	0	50,000	10,000	10,000
Dues/Fees	75	328	500	85	500	500	500
<b>TOTAL EXPENSES</b>	<b>5,529,979</b>	<b>2,706,541</b>	<b>7,020,690</b>	<b>5,548,481</b>	<b>6,949,780</b>	<b>3,301,760</b>	<b>3,345,000</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>(2,800,985)</b>	<b>62,481</b>	<b>(4,127,960)</b>	<b>(2,638,961)</b>	<b>(3,902,865)</b>	<b>(222,375)</b>	<b>(116,061)</b>
<b>TSF FROM EDUCATION FUND</b>	1,300,000		4,000,000	4,000,000	1,500,000		
<b>ENDING FUND BALANCE</b>	<b>\$2,558,610</b>	<b>\$2,621,091</b>	<b>\$2,623,993</b>	<b>\$3,982,130</b>	<b>\$1,579,265</b>	<b>\$1,356,890</b>	<b>\$1,240,829</b>
<b>&gt; &gt; &gt; FUND BALANCE SUMMARY &lt; &lt; &lt; &lt;</b>							
<b>Est. Assigned Fund Balance</b>				1,451,484			
<b>Est. Unassigned Fund Balance</b>	2,558,610	2,621,091	2,623,993	2,530,646	1,579,265	1,356,890	1,240,829
<b>Estimated Total Fund Balance</b>	<b>\$2,558,610</b>	<b>\$2,621,091</b>	<b>\$2,623,993</b>	<b>\$3,982,130</b>	<b>\$1,579,265</b>	<b>\$1,356,890</b>	<b>\$1,240,829</b>

\*Unaudited Amounts

EXHIBIT B

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
DEBT SERVICE FUND**

08/26/2020

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED ACTUAL* 2019-20	BUDGET 2020-21	PROJECTION 2021-22	PROJECTION 2022-23
<b>BEGINNING FUND BALANCE</b>	<b>\$167,321</b>	<b>\$168,577</b>	<b>\$172,498</b>	<b>\$172,498</b>	<b>\$176,042</b>	<b>\$177,042</b>	<b>\$178,042</b>
<b>REVENUES:</b>							
Interest on Investments	1,606	4,271	5,000	3,894	2,000	2,000	2,000
Member District Contribution	824,500	822,600	466,900	466,900	467,600	462,800	467,400
<b>TOTAL REVENUES</b>	<b>826,106</b>	<b>826,871</b>	<b>471,900</b>	<b>470,794</b>	<b>469,600</b>	<b>464,800</b>	<b>469,400</b>
<b>EXPENSES:</b>							
Principal	660,000	685,000	350,000	350,000	365,000	375,000	395,000
Interest	164,500	137,600	116,900	116,900	102,600	87,800	72,400
Fees	350	350	1,000	350	1,000	1,000	1,000
<b>TOTAL EXPENSES</b>	<b>824,850</b>	<b>822,950</b>	<b>467,900</b>	<b>467,250</b>	<b>468,600</b>	<b>463,800</b>	<b>468,400</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>1,256</b>	<b>3,921</b>	<b>4,000</b>	<b>3,544</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$168,577</b>	<b>\$172,498</b>	<b>\$176,498</b>	<b>\$176,042</b>	<b>\$177,042</b>	<b>\$178,042</b>	<b>\$179,042</b>

\*Unaudited Amounts

EXHIBIT C

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
TRANSPORTATION FUND**

08/26/2020

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED ACTUAL* 2019-20	BUDGET 2020-21	PROJECTION 2021-22	PROJECTION 2022-23
<b>BEGINNING FUND BALANCE</b>	<b>\$509,018</b>	<b>\$285,710</b>	<b>\$403,076</b>	<b>\$401,238</b>	<b>\$582,507</b>	<b>\$446,557</b>	<b>\$486,997</b>
<b>REVENUES:</b>							
Interest on Investments	1,118	2,279	1,500	2,974	1,000	1,000	1,000
Other Local Receipts		500					
State Transportation Claim	773,788	858,434	810,000	785,311	718,750	785,875	813,600
<b>TOTAL REVENUES</b>	<b>774,906</b>	<b>861,213</b>	<b>811,500</b>	<b>788,285</b>	<b>719,750</b>	<b>786,875</b>	<b>814,600</b>
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<b>EXPENSES:</b>							
Salaries	70,578	82,725	86,700	77,277	89,200	91,880	94,639
Employee Benefits	23,072	30,141	31,900	27,160	31,000	31,930	32,890
Purchased Services	35,111	37,108	40,000	34,795	40,000	40,000	40,000
Prevocational Work Runs	1,040,807	978,651	900,000	892,914	950,000	985,625	1,022,585
Mobility/Community Trips	82,674	61,562	61,965	21,712	40,000	41,500	43,055
Supplies	5,972	5,498	5,000	3,158	5,500	5,500	5,500
Capital Outlay - Vehicles	0	0	50,000	0	50,000		50,000
<b>TOTAL EXPENSES</b>	<b>1,258,214</b>	<b>1,195,685</b>	<b>1,175,565</b>	<b>1,057,016</b>	<b>1,205,700</b>	<b>1,196,435</b>	<b>1,288,669</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>(483,308)</b>	<b>(334,472)</b>	<b>(364,065)</b>	<b>(268,731)</b>	<b>(485,950)</b>	<b>(409,560)</b>	<b>(474,069)</b>
<b>TRANSFER FROM ED FUND</b>	260,000	450,000	450,000	450,000	350,000	450,000	450,000
<b>ENDING FUND BALANCE</b>	<b>\$285,710</b>	<b>\$401,238</b>	<b>\$489,011</b>	<b>\$582,507</b>	<b>\$446,557</b>	<b>\$486,997</b>	<b>\$462,928</b>

\*Unaudited Amounts

EXHIBIT D

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
IMRF FUND**

08/26/2020

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED ACTUAL* 2019-20	BUDGET 2020-21	PROJECTION 2021-22	PROJECTION 2022-23
<b>BEGINNING FUND BALANCE</b>	<b>\$1,483,711</b>	<b>\$1,447,309</b>	<b>\$1,714,752</b>	<b>\$1,714,752</b>	<b>\$1,714,752</b>	<b>\$1,477,252</b>	<b>\$1,356,027</b>
<b>REVENUES:</b>							
Interest on Investments	14,502	36,654	35,000	36,072	25,000	25,000	25,000
Member District Levy	1,604,540	1,600,000	1,400,000	1,400,000	1,400,000	1,600,000	1,600,000
Reimb-Staff on Bus	12,346	9,726	14,000	7,539	12,000	12,000	12,000
<b>TOTAL REVENUES</b>	<b>1,631,388</b>	<b>1,646,380</b>	<b>1,449,000</b>	<b>1,443,611</b>	<b>1,437,000</b>	<b>1,637,000</b>	<b>1,637,000</b>
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<b>EXPENSES:</b>							
Benefit - IMRF	1,667,790	1,378,937	1,451,735	1,399,717	1,674,500	1,758,225	1,846,136
<b>TOTAL EXPENSES</b>	<b>1,667,790</b>	<b>1,378,937</b>	<b>1,451,735</b>	<b>1,399,717</b>	<b>1,674,500</b>	<b>1,758,225</b>	<b>1,846,136</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>(36,402)</b>	267,443	<b>(2,735)</b>	43,894	<b>(237,500)</b>	<b>(121,225)</b>	<b>(209,136)</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,447,309</b>	<b>\$1,714,752</b>	<b>\$1,712,017</b>	<b>\$1,758,646</b>	<b>\$1,477,252</b>	<b>\$1,356,027</b>	<b>\$1,146,891</b>

\*Unaudited Amounts

EXHIBIT E

**SPECIAL EDUCATION DISTRICT OF LAKE COUNTY  
BUDGET SUMMARY WITH PROJECTIONS  
CAPITAL PROJECTS FUND**

08/26/2020

	<b>ACTUAL 2017-18</b>
<b>BEGINNING FUND BALANCE</b>	<u><u>\$46,713</u></u>
<b>REVENUES:</b>	
School Energy Efficiency Grant	30,290
Interest on Investments	<u>150</u>
<b>TOTAL REVENUES</b>	<u><b>30,440</b></u>
<hr style="border-top: 1px dashed black;"/>	
<b>EXPENSES-Capital Projects</b>	<b>77,153</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<u><u>(46,713)</u></u>
<b>ENDING FUND BALANCE</b>	<u><u><b>\$0</b></u></u>

\*Unaudited Amounts

EXHIBIT F