



THE DEPARTMENT OF FINANCE & OPERATIONS

SEMI-ANNUAL REPORT

This Performance Report is submitted on a semi-annual basis in January and July each fiscal year to the Office of the Superintendent of Schools. The Report submitted in January details the performance of the Department as a “mid-year” update covering the months of July through December. The Report submitted in July details the entire fiscal year covering the months of July through June.

The Report will cover four sections as follows:

- ✱ Strategic Planning & Performance Indicators
- ✱ Update on Key Compliance Measures
- ✱ Update on Key Standard Operating Procedures
- ✱ Update on Improvement Projects

The Department of Finance & Operations respectfully submits this Report to the Office of the Superintendent of Schools. This is the January Performance Report and provides full disclosure and transparency of information to ensure that the Superintendent of Schools, Board of Education and all stakeholders are updated on the best practices that are being implemented in the Department of Finance & Operations.

JANUARY 2019

Northbrook School District 27
1250 Sanders Road
Northbrook, IL 60062



STRATEGIC PLANNING

LONG-RANGE FINANCIAL PROJECTION MODEL

The Department of Finance & Operations is committed to long-term strategic planning for all operations, long-term financial planning and long-term cost containment efforts in order to maintain financial solvency. We have taken this approach in managing the District's financial operations in order to be both fiscally responsible and reasonable.

The financial projection model is updated continually to forecast revenues and expenditures which may require additional funding. The projections allow for assessment of any current or future risk in terms of revenue generation and its impact on expenditures for meeting a projected annual balanced budget.

Twice a year, the Board of Education reviews the District's long-range financial projections in order to ensure the fiscal solvency of the District. This review is conducted to maintain a stable financial position so that we can continue providing excellence in programming for our students.

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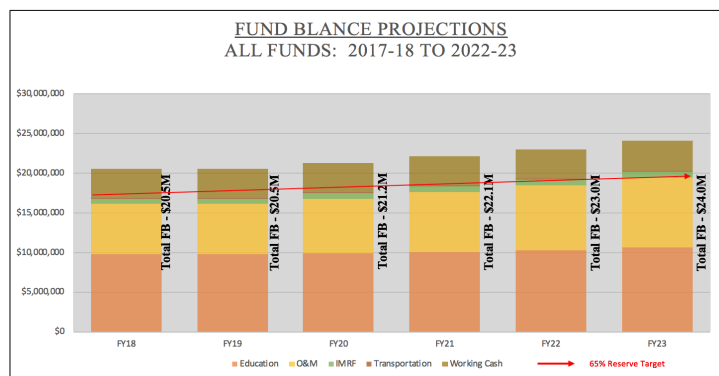
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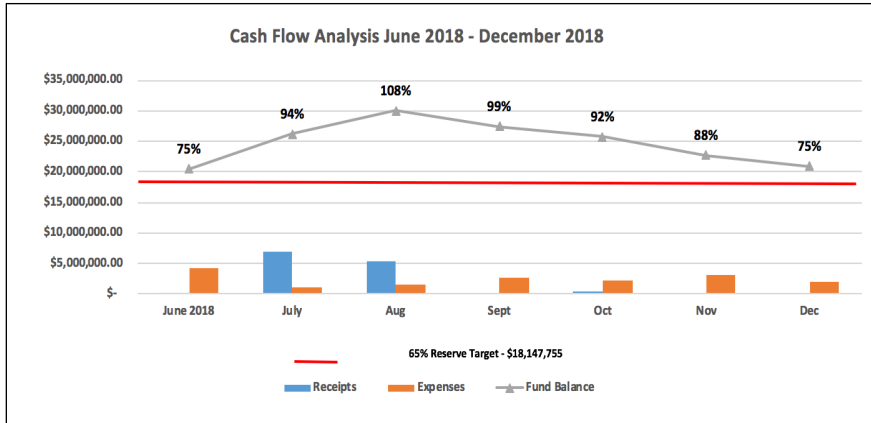


CASH FLOW ANALYSIS MODEL

Per Board Policy DI, the District has targeted a 65% year-end level of fund balance reserve. The reason for a targeted 65% reserve level is to make sure the District has the appropriate level of funding available to pay for regular operations in between property tax distribution cycles. In Cook County, property tax bills are typically due on August 1st for the second installment tax bill and March 1st for the first installment tax bill. This means the District needs at least 5 to 6 months in fund balance reserve, in between when the property tax bills are due, to pay for regular operations and not incur debt. The Board's commitment is to have sufficient funds in reserve to make all of our payments without borrowing money. As of year-end June 30, 2018, the District ended with a 75% fund balance reserve.

CASH FLOW ANALYSIS MODEL – continued ...

On a monthly basis, we monitor the District's cash flow position in terms of percentage of fund balance reserve. As of month-end December 31, 2018, the District maintains a 75% cumulative fund balance reserve. As reflected in the chart below, it is critical for the District to maintain a 5 to 6-month reserve level to pay for regular operating expenses; as shown for the months of June 2018 through December 2018.

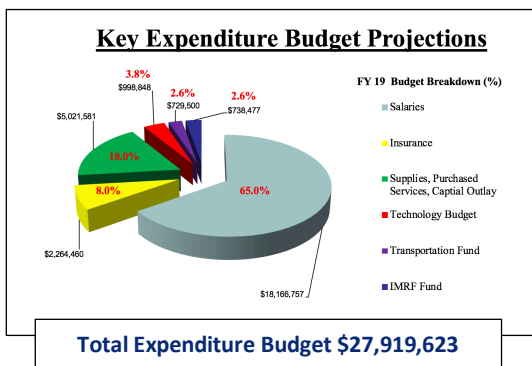


CASH FLOW ANALYSIS PER MONTH ALL FUNDS THROUGH DEC. 31, 2018

JULY – 94%
AUGUST – 108%
SEPTEMBER – 99%
OCTOBER – 92%
NOVEMBER – 82%
DECEMBER – 75%

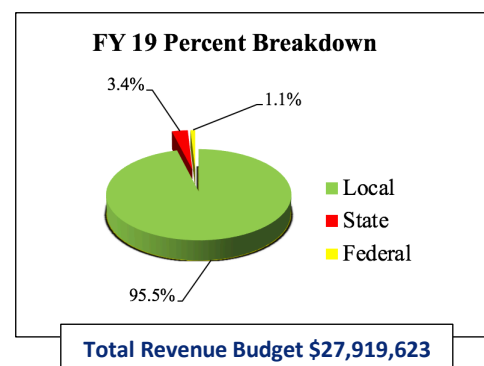
ANNUAL BALANCED BUDGET

It is the goal of the Department of Finance & Operations to balance the budget on an annual basis to ensure the financial solvency of the District. The pie charts provided in this section reflect the expenditures and revenues for the 2018-2019 balanced budget.



GOALS:

- ★ Annual Balanced Budget
- ★ Financial Solvency



SHARED SERVICES & OUTSOURCING

In accordance with the Illinois School Code (105 ILCS 5/17-1.1) and Public Act 97-0357, school districts are required to report attempts to improve fiscal efficiency through shared services or outsourcing. District 27 has worked to implement shared service opportunities to improve fiscal efficiency and operations in the following areas:

- ★ Custodial Services
- ★ Insurance Pool
- ★ Special Education Cooperative Membership
- ★ Grounds & Maintenance Services
- ★ Transportation
- ★ Investment Pool
- ★ Supply & Equipment Purchasing

MASTER FACILITIES PLAN

The District 27 Board of Education and Administration utilize the District 27 Master Facilities Plan (MFP) as the key strategic planning tool for maintenance and capital improvement needs for the school buildings. Each year, the long-range capital improvement plans are updated and presented to the School Board for their review. This year the MFP was presented to the Board on March 15, 2018. The long-range capital improvement plan projects yielded the following recommendations for improvement: paving repairs, roof system replacements and HVAC work. These projects are in alignment with the current Ten-Year Health Life Safety Study. The District's Ten-Year Health Life Safety Study was updated during the 2011-2012 fiscal year and is valid for ten years, until 2022.

It is the goal of the Facilities Department to adhere strictly to the preventive maintenance program included in the MFP to ensure best practices for all operations. During the 2017-2018 fiscal year, the District achieved excellent results with all annual inspections. The following inspections were mandated for the 2018-2019 fiscal year.

- ★ Health Life Safety Inspection
- ★ Risk Management Inspection
- ★ First Responder Safety Review

The Board of Education and Administration are proud to report that the District passed all inspections with no violations. This is a direct reflection of the quality of work performed by the Facilities Department to ensure best practices and a safe learning environment for students and staff.

The Administration will provide an update to the Board of Education in March 2019 on the MFP, which will include updated long-range capital improvement plans.



HICKORY POINT SCHOOL

Current Total Square Feet 54,597 – Original Construction 1969

2001 Renovations & Additions

Renovated: 36,359 sq. ft.

Addition: 5,655 sq. ft.

Total Cost: \$5.2 million

2010 Addition of 12,583 sq. ft.

Total Cost: \$3.0 million



SHABONEE SCHOOL

Current Total Square Feet 88,576 – Original Construction 1968

1999 Renovations & Additions

Renovated: 40,333 sq. ft.

Addition: 24,405 sq. ft.

Total Cost: \$6.5 million

2010 Renovations & Additions

Renovated: 3,223 sq. ft.

Addition: 23,838 sq. ft.

Total Cost: \$6.7 million



WOOD OAKS JUNIOR HIGH

*Current Total Square Feet 130,040 – Original Construction 1972
(with additions in 1991 & 1992)*

2001 Renovations & Additions

Renovated: 77,790 sq. ft.

Addition: 13,069 sq. ft.

Total Cost: \$6.75 million

BEST PRACTICES – MAXIMIZING MAINTENANCE

The goal of the Northbrook School District 27 maintenance program has remained the same, since the implementation of the Master Facilities Plan in 2002, and that is to lengthen the life of existing capital investments. The Board of Education has committed millions of dollars into the investment of improving the school buildings, to be state of the art and compliant with all health life safety and building codes.

The maintenance program of Northbrook School District 27 is vital to increasing the life of our buildings and their various operating systems, thereby ensuring a safe environment for students and staff.

The school district applies several different types of maintenance and oversight to the school building structures and the mechanical operating systems that are found within them. For instance, the level and frequency of inspections will be different whether you are inspecting a chiller, a boiler, brick wall or landscape. Our SchoolDude building maintenance program is structured to notify our Building Chiefs when to perform these various inspections.

The district applies three different levels of maintenance to its buildings and their systems consisting of service, preventive and predictive maintenance. Every piece of equipment and system within a school building does not require the same level of service, consequently there needs to be various levels of maintenance that can be assigned to these items.

Service maintenance is the routine upkeep of equipment such as the required lubrication of motors and bearings, replacement of air filters, cleaning of equipment to improve heat dissipation, among other tasks. Generally speaking, many of these service maintenance items are carried out on a quarterly schedule. Also included in this category are all of the inspections that occur on a daily basis. Not only do these inspections include observation from a mechanical perspective, but also from a safety perspective and are carried out or supervised by our Building Chiefs.

Daily Exterior Inspection includes:

- ✱ Parking Lots
- ✱ Perimeter check of school grounds, including all entrances/exits
- ✱ Playground equipment inspections including debris removal, if necessary

Daily Interior Inspection includes:

- ✱ All common areas and classrooms
- ✱ Mechanical rooms
- ✱ Random inspections of the custodial routes completed by the evening custodians
- ✱ Daily documented data of all boilers

In addition to all of these inspections, the Director of Facilities will make random and unannounced inspections of a school documenting any custodial, maintenance or safety items. This information is then reviewed with the Building Chief for correction or improvement.

Preventive Maintenance as practiced by the district includes a variety of inspections that occur on a yearly, semi-annual or quarterly basis. Examples of annual inspections include fire alarm/sprinkler systems, backflow preventers, basketball backboard/bleacher inspections. In-depth inspections of mechanical equipment, building envelope and roofing systems occur on a more frequent basis, with a portion of these tasks being performed by outsourced service providers.

Predictive maintenance is performed on items, whether based on hours of service or operating conditions, which forecast there is a good chance of a decrease in operating efficiency, requiring maintenance or replacement of an item. With a proper and effective maintenance program, the frequency of emergency service is greatly reduced. As we are working with building and mechanical operating systems, there is always the potential for a mechanical failure whether it is from premature part failure or some other acute condition. If this should occur, the school district has developed strong positive relationships with our outsourced service providers, who are available to provide immediate assistance to the school district. These positive relationships are critical for the seamless facilities operation of the schools in the district.

SAFETY – OUR #1 PRORITY

On-going safety threats to schools exist and challenge our District to consistently evaluate our protocols, practices and training. Northbrook School District 27 has created a comprehensive emergency preparedness plan designed to protect the students and staff and to respond in the event of a critical incident.



The Emergency Preparedness Plan (EPP) incorporates the National Incident Management System (NIMS), as directed by Homeland Security Presidential Directives. NIMS provides a vital set of guidelines for a common operating picture allowing for interoperability of communications and response, including information management and response protocol that can be implemented throughout the country.

In addition, NIMS consists of a fundamental set of doctrine, concepts, principals, and terminology plus organizational procedures that are followed when responding to any emergency situation. This framework allows for both governmental and non-governmental agencies and organizations to work together in addressing the immediate incident. It also provides an emergency response framework that allows for expansion and flexibility which can be applied to a wide variety of emergency situations and enables an organization such as a school district to effectively respond to emergencies by promoting an all hazards approach to preparedness.



The Emergency Preparedness Plan follows the National Incident Management System (NIMS) incorporating the Incident Command System protocol; which includes training, strategies, practices and procedures in order to create a comprehensive emergency response plan. We implemented the Plan at the start of the 2016-2017 school year.

COMMITTED TO CONTINUOUS IMPROVEMENT

Safety and security efforts are never static. The most effective programs are continually evaluated for continuous improvement. The District works closely with the Northbrook Police and Fire Departments to review emergency response protocols and provide continuous improvement for safety operations.



STRONG PARTNERSHIP WITH FIRST RESPONDERS

Northbrook School District 27 is fortunate to have a strong, collaborative working relationship with the Northbrook Police and Fire Departments.



KEY PERFORMANCE INDICATORS

This section will detail the Key Performance Indicators of the Department of Finance & Operations. These performance indicators help to define and measure progress toward goals as well as reflect the critical success factors of the department. Listed below are the Key Performance Indicators as of December 31, 2018.

CRITICAL SUCCESS FACTORS OF THE DEPARTMENT OF FINANCE & OPERATIONS

REPORT CARD KEY COMPLIANCE INDICATORS

Board Policy DI	A+
Annual Balanced Budget	A+
Financial Recognition	A+
Monthly Cash Flow Model	A+
Clean Annual Audit Opinion	A+
Key Compliance Measures	A+

GOAL MET – Board Policy 4:20 (Target Fund Balance at 65%)

- ★ As of June 30, 2018, the cumulative fund balance reserve equaled 75%
- ★ Mid-year update as of December 31, 2018, the cumulative fund balance reserve equaled 75%

GOAL MET – Monthly Cash Flow Model

- ★ The District continues to maintain a healthy monthly fund balance reserve in between property tax distribution cycles. As of December 31, 2018, fund balance reserve equaled 75%

GOAL MET – Clean Annual Audit Opinion

- ★ The annual audit for fiscal year end June 30, 2018 reflects no material misstatements, material weaknesses or audit adjustments

GOAL MET – Financial Recognition

- ★ The Department of Financial & Operations earned the Certificate of Excellence from ASBO and GFOA for fiscal year end June 30, 2017. This represents the 9th consecutive year that the Department received these awards.

GOAL MET – Key Compliance Measures

- ★ As of December 31, 2018, the Department of Finance & Operations completed all mandated compliance measures as required by Illinois School Code, the Illinois State Board of Education and other regulatory agencies.

KEY COMPLIANCE MEASURES

Department of Finance & Operations monitors and completes all mandated Key Compliance Measures throughout the school year. The completion of the work related to each Key Compliance Measure is mandated by Illinois School Code, the Illinois State Board of Education, other regulatory agencies and the District 27 Strategic Plan. Following is a list of all compliance measures, their mandated target dates, performance completion dates, and goal met indicator, as of December 31, 2018.

Key Compliance Measures	Mandated Target Date	Performance	Goal Met
ANNUAL BUDGET			
* Tentative Budget Presentation to the Board of Education and Approval	7/23/18	Completed 7-19-18	✓
* Publish legal notice for Tentative budget in local newspaper	8/5/18	Completed 7-26-18	✓
* Tentative Budget on Display	8/18/18	Completed 7-20-18	✓
* Public Hearing for Tentative Budget	9/16/18	Completed 9-6-18	✓
* Final Budget Approval	9/30/18	Completed 9-27-18	✓
* Submission of Final Budget to ISBE	9/30/18	Completed 9-28-18	✓
* Submission of Final Budget to NCISC	9/30/18	Completed 9-28-18	✓
* Submission of Final Budget to Township Treasurer	9/30/18	Completed 9-28-18	✓
* Posting of Final Budget on D27 Website	9/30/18	Completed 9-28-18	✓
* Filing of Final Budget with County Clerk	9/30/18	Completed 9-28-18	✓
GENERAL STATE AID ENTITLEMENT			
* Complete and file the GSA Entitlement Form	6/21/18	Completed 6-20-18	✓
* File supplemental GSA expenditure plan to ISBE	10/30/18	NA	✓
PREVAILING WAGE RATE CERTIFICATION			
* Prevailing Wage Rate Resolution	7/6/18	Completed 7-5-18	✓
* Publication of legal notice for prevailing wage rate determination in local newspaper	7/6/18	Completed 7-5-18	✓
* File prevailing wage rate resolution and rate determination with Sec. of State & Dept of Labor	7/15/18	Completed 7-5-18	✓
TRS ANNUAL REPORT			
* Complete employer annual report of earnings for all TRS members	8/15/18	Completed 8-15-18	✓
PUBLIC TRANSPORTATION REIMBURSEMENT CLAIM			
* Submit pupil transportation reimbursement claim	8/15/18	Completed 8-14-18	✓
PUBLIC ACT MANDATES			
* Public Act 96-034 - Administrator Salary Compensation Report	10/1/18	Completed 7-17-18	✓
* Posting of PA 96-034 on D27 website	10/1/18	Completed 7-17-18	✓
* Public Act 97-0609 - Reporting salaries \$75,000 and up including TRS and IMRF positions	10/3/18	Completed 10-24-18	✓
* Posting of PA 97-0609 on D27 website	10/3/18	Completed 10-24-18	✓
* Public Act 97-0266 - Reporting of salary and benefit information for all teachers and administrators	10/3/18	Completed 9-25-18	✓
* Posting of PA 97-0266 on D27 website	10/1/18	Completed 9-25-18	✓
* Public Act 97-0357 Shared or Outsourced Services	3/29/19	Completed 3-21-19	✓
* Posting of PA 97-0357 on D27 website	3/29/19	Completed 3-22-19	✓
* Public Act 97-0609 - Reporting salaries \$150,000 and up, post on website	5/15/18	Completed 5-11-18	✓

Key Compliance Measures	Mandated		
	Target Date	Performance	Goal Met
CHILD NUTRITION PROGRAM APPLICATION (SPECIAL MILK PROGRAM)			
* Complete and submit the Child Nutrition Program Application via ISBE (IWAS) WINS program	9/15/18	Completed 4-30-18	✓
ANNUAL INDEPENDENT AUDIT (ANNUAL FINANCIAL REPORT)			
* Submission of Annual Financial Report to ISBE	12/31/18	Completed 12-28-18	✓
* Submission of Annual Financial Report to NCISC	1/31/19	Completed 1-15-19	✓
* Submission of Annual Financial Report to Township Treasurer	1/31/19	Completed 1-7-19	✓
ILLINOIS STATE COMPTROLLER ANNUAL REGISTRY			
* Complete the annual registry information with State Comptroller	2/28/19	Completed 2-26-19	✓
ANNUAL STATE OF AFFAIRS			
* Complete and submit the Annual Statement of Affairs to ISBE	1/31/19	Completed 1-14-19	✓
* Publish the Annual Statement of Affairs in local newspaper	1/31/19	Completed 1-24-19	✓
* Post the Annual Statement of Affairs on D27 website	1/31/19	Completed 1-14-19	✓
LIMITATION OF ADMINISTRATIVE COSTS			
* Complete and submit the Limitation of Administrative Costs worksheet to ISBE	1/31/19	Completed 1-7-19	✓
COMPREHENSIVE ANNUAL FINANCIAL REPORT			
* Board Acceptance of the Comprehensive Annual Financial Report	3/31/19	Completed 3-21-19	✓
* Submission of the CAFR to the Association of School Business Officials International	3/31/19	Completed 12-28-18	✓
* Submission of the CAFR to the Government Finance Officers Association	3/31/19	Completed 12-28-18	✓
ANNUAL REPORT OF UNCLAIMED PROPERTY			
* Complete and file the Annual Report of Unclaimed Property with the State Treasurer's Office	2/28/19	Completed 2-28-19	✓
INSURANCE PROGRAM			
* Presentation of renewal to Association Leadership & Board of Education	11/15/18	Completed 10-25-18	✓
* Approval of Insurance Benefits by Board of Education	11/15/18	Completed 10-25-18	✓
ANNUAL TAX LEVY			
* Tentative Tax Levy Presentation to the Board of Education	11/2/18	Completed 11-2-18	✓
* Tentative Tax Levy Approval	11/16/18	Completed 11-15-18	✓
* Public Hearing for Tentative Tax Levy	12/7/18	Completed 12-6-18	✓
* Final Tax Levy Approval	12/21/18	Completed 12-20-18	✓
* File the Final Tax Levy with the Cook County Clerk's Office	12/22/18	Completed 12-21-18	✓
* Submit a copy of the Final Tax Levy with the Township Treasurer's Office	12/31/18	Completed 12-31-18	✓
DEBT DISCLOSURE ORDINANCE			
* Complete and file the Debt Disclosure Ordinance with the Cook County Treasurer	3/31/18	Completed 3-1-19	✓

KEY COMPLIANCE MEASURES

Preventative Maintenance

Key Compliance Measures - Preventative Maintenance	Mandated Target Date	Performance	Goal Met
ANNUAL INSPECTIONS			
Basketball Backboard, Gym Divider Curtain Inspection - Hickory Point	12/31/18	12/28/18	✓
Basketball Backboard, Gym Divider Curtain Inspection - Shabonee	12/31/18	12/28/18	✓
Basketball Backboard, Gym Divider Curtain & Bleacher Inspection - Wood Oaks Junior High	12/31/18	12/26/18	✓
Fire Alarm System Inspection - Hickory Point	9/30/18	8/1/18	✓
Fire Alarm System Inspection - Shabonee	9/30/18	8/2/18	✓
Fire Alarm System Inspection - Wood Oaks Junior High	9/30/18	7/31/18	✓
Building Fire Suppression Sprinkler System Inspection - Hickory Point	9/30/18	8/8/18	✓
Building Fire Suppression Sprinkler System Inspection - Shabonee	9/30/18	8/8/18	✓
Building Fire Suppression Sprinkler Inspection - Wood Oaks Junior High	9/30/18	8/8/18	✓
Kiln Inspection- Shabonee	12/31/18	12/10/18	✓
Kiln Inspection- Wood Oaks Junior High	12/31/18	12/10/18	✓
Portable Fire Extinguisher Annual Tagging - Hickory Point	9/30/18	7/11/18	✓
Portable Fire Extinguisher Annual Tagging - Shabonee	9/30/18	7/11/18	✓
Portable Fire Extinguisher Annual Tagging - Wood Oaks Junior High	9/30/18	7/11/18	✓
RPZ Backflow Device Inspection - Hickory Point	9/30/18	7/25/18	✓
RPZ Backflow Device Inspection - Shabonee	9/30/18	7/25/18	✓
RPZ Backflow Device Inspection - Wood Oaks Junior High	9/30/18	7/17/18	✓
In-House Roof Surface Condition Documentation - All Three Schools	11/30/18	11/8/18	✓
Security System Inspection - Hickory Point	9/30/18	6/28/18	✓
Security System Inspection - Shabonee	9/30/18	6/28/18	✓
Security System Inspection - Wood Oaks Junior High	9/30/18	6/28/18	✓
Tree Survey & Assessment - Hickory Point	9/30/18	7/17/18	✓
Tree Survey & Assessment - Shabonee	9/30/18	7/17/18	✓
Tree Survey & Assessment - Wood Oaks Junior High	9/30/18	7/17/18	✓
Water Heater Inspection - Hickory Point & Shabonee	1/31/19	1/3/19	✓
Water Heater Inspection- Wood Oaks Junior High	9/30/18	8/10/2018	✓
Playground Equipment Inspections by Equipment Manufacturer Representative - Hickory Point	9/30/18	5/8/18	✓
Playground Equipment Inspections by Equipment Manufacturer Representative - Shabonee	9/30/18	5/8/18	✓
Private Hydrant Inspection - Hickory Point	9/30/18	7/27/18	✓
Private Hydrant Inspection - Shabonee	9/30/18	7/27/18	✓
Private Hydrant Inspection - Wood Oaks Junior High	9/30/18	7/27/18	✓
Emergency Generator Inspection - Hickory Point	3/31/19	2/28/19	✓
Elevator Pressure Test - Wood Oaks Junior High	12/31/18	10/16/18	✓

Key Compliance Measures - Preventative Maintenance	Mandated Target Date	Performance	Goal Met
ANNUAL INSPECTIONS - CONTINUED ...			
In-House Review of Asphalt and Concrete Surfaces	6/30/18	5/23/18	✓
Annual Health Life Safety Inspection	3/31/18	2/6/18	✓
Annual Risk Management Inspection	6/30/18	6/6/18	✓
Annual First Responders Safety Review Meeting	3/31/18	3/13/18	✓
SEMI-ANNUAL INSPECTIONS			
Chair Lift Inspection - Hickory Point	12/31/18	10/16/18	✓
Chair Lift Inspection - Shabonee	12/31/18	10/14/18	✓
Chair Lift Inspection - Wood Oaks Junior High	12/31/18	10/16/18	✓
Elevator Inspection - Wood Oaks Junior High	12/31/18	10/16/18	✓
AHERA Walk-Thru Inspection - Hickory Point	1/31/19	1/22/19	✓
AHERA Walk-Thru Inspection - Shabonee	1/31/19	1/22/19	✓
AHERA Walk-Thru Inspection - Wood Oaks Junior High	1/31/19	1/22/19	✓
Roof Top Unit Inspections - Hickory Point	12/31/18	11/6/18	✓
Roof Top Units & Boiler Inspections - Shabonee	12/31/18	12/13/18	✓
Roof Top Units & Boiler Inspections - Wood Oaks Junior High	12/31/18	11/20/18	✓
QUARTERLY INSPECTIONS			
Emergency Generator Inspection - Shabonee	12/31/18	10/10/18	✓
Emergency Generator Inspection - Wood Oaks Junior High	12/31/18	11/16/18	✓
MDF Computer Room Cooling System Inspection - Wood Oaks Junior High	12/31/08	12/20/18	✓
MONTHLY INSPECTIONS			
Pest Control Inspection - Hickory Point	12/31/18	11/13/18	✓
Pest Control Inspection - Shabonee	12/31/18	11/16/18	✓
Pest Control Inspection - Wood Oaks Junior High	12/31/18	12/21/18	✓

ADDITIONAL PREVENTIVE MAINTENANCE SCHEDULES:

Roof Surface Life Cycle Inspection - every 3 years - Completed December 15, 2016
 NFPA 25 Sprinkler Obstruction Inspection - every 5 years - Completed July 12, 2016 & July 20, 2016
 Infra-Red Scan Electrical Inspection - every 3 years - Completed December 28, 2017
 AHERA Three-year Re-Inspection - Completed January 20, 2017
 Exterior and Interior Door Hardware Inspections - every 2 years - Completed January 2, 2019
 Stage Curtain Removal and Flame Proofing - every 5 years - Completed June 27, 2016
 Potable Water Testing at Hickory Point & Shabonee - every 3 years - Completed December 29, 2017

STANDARD OPERATING PROCEDURES

In order to meet our commitment to long-term strategic planning for all operations, the Department of Finance & Operations maintains a strict set of standard operating procedures in all areas:

- ✱ Financial Reporting
- ✱ Payroll
- ✱ Accounts Payable
- ✱ Benefits Coordination
- ✱ Facilities Management
- ✱ Student Transportation Services

Listed below are the standard operating procedures in each content area and goal met indicators.

Key Standard Operating Procedures	Targets	Performance	Goal Met
FINANCIAL REPORTING			
* Preparation of monthly investment schedule	On-going	Completed Monthly	
* Month-end processing of all bank accounts and balance sheets			✓
* Preparation and Completion of all monthly bank reconciliations			✓
* Preparation of monthly financial statements for Board of Education approval			✓
* Preparation of monthly financial statements for Township Treasurer approval			✓
* Preparation of monthly special milk program claim report			✓
* Preparation and Submittal of quarterly capital asset inventory to Asset Control Solutions			✓
PAYROLL			
* Preparation and Completion of bi-weekly payroll records and reports			✓
* Preparation and Submittal of monthly TRS contribution deposit			✓
* Preparation and Submittal of monthly IMRF contribution deposit			✓
* Preparation and Submittal of quarterly Federal tax return			✓
* Preparation and Submittal of quarterly State tax return			✓
* Preparation and Submittal of monthly IDES report			✓
ACCOUNTS PAYABLE			
* Preparation and Distribution of monthly vendor payments for Board of Education approval			✓
BENEFITS COORDINATION			
* Preparation of monthly Benefits Blast publication			✓
* Daily processing of all benefit paperwork, communications and documentation			✓
* Preparation and Completion of Annual Process for Renewal of Insurance Benefits			✓
FACILITIES			
* Daily monitoring of school buildings and grounds			✓
* Routine preventative maintenance inspection (as detailed on the District 27 Preventive Maintenance Plan)			✓
* Conduct Monthly Facilities Department - Building Chief Meetings			✓
* Coordination and Development of Professional Development Sessions for Facilities Staff			✓
* Monthly Processing of SchoolDude requests			✓
* Monthly Processing of facilities rental requests			✓
* Monthly Processing of certificate of insurance requests			✓
TRANSPORTATION			
* Daily monitoring of bus routes			✓
* Updating of Daily Student Transportation Ridership Database (on-going)			✓

UPDATE ON IMPROVEMENT PROJECTS

Improvement Projects	Project Complete	Project In-Progress	Target Date Completion
FINANCE			
<u>Development of the Department of Finance & Operations Compliance Manual</u>	✓		
This Compliance Manual is used to track the completion of all operational tasks and mandates. The manual will be updated annually.			
<u>Development of the Department of Finance & Operations Procedure Manual</u>	✓		
This Procedural Manual documents all procedures for each operation; Finance, Benefits, Payroll, Accounts Payable, Transportation and Facilities administrative work. This manual is critical to maintain the agility of the Department of Finance & Operations in case of emergency. The manual provides instant cross-training and allows for procedures to continue smoothly in the event of an emergency. This manual is updated annually.			
<u>Development of the District 27 Property Classification Database</u>	✓		
The Property Classification Database is used to track all property within the District by division of class, including assessed valuation, tax appeals and vacancies. The database will be updated annually.			
<u>Development & Implementation of Procedures for Retention & Disposal of Records</u>	✓		
We have started the development and implementation of procedures for accurate retention and disposal of all District 27 records. For the first half of this school year we have developed a procedure for each department to inventory current records on hand and submit to the Business Office. The Business Office will document the records on hand and ensure compliance with the State and Local Records Commission for disposal of records. The next step will be to move toward electronic retention of records and any updates to policy that is needed.			
FACILITIES			
<u>Development of the Emergency Preparedness Plan</u>	✓		
The Emergency Preparedness Plan will provide crisis management plans under the guidelines of the National Incident Management System for staff. An Incident Command Structure will be developed for each school building and staff members will serve on Incident Command Teams. The EPP will be updated annually.			
<u>Development of the Computerized Maintenance Management System</u>		✓	June 2019
The Computerized Maintenance Management System will track all facility/preventative maintenance work completed in every classroom, office space and general space in the District. This database will allow for the tracking of all facility work for historical and budgeting data. This database will be updated as work is completed.			
<u>Development of the District 27 OSHA Compliance Plan</u>		✓	June 2019
The District 27 OSHA Compliance Plan will provide detail on the documents and procedures maintained for compliance with OSHA standards.			
BENEFITS			
<u>Development of the Patient Protection Affordable Care Act Compliance Plan</u>	✓		
The PPACA Compliance Plan tracks the District's compliance with each key provision of the Affordable Care Act Law. This Compliance Plan is critical to track employee compliance in case of an audit. The Plan is updated on an annual basis.			
<u>Development of the Benefits Compliance Plan</u>	✓		
The Benefits Compliance Plan is used to document all insurance benefit programs and administrative procedures in case of an audit by the Department of Labor. The Benefits Compliance Plan will be updated annually.			

CORE COMPETENCIES

The Core Competencies of the Department of Finance & Operations consists of two major components: Long-Range Planning and Systems Management.

LONG-RANGE PLANNING

- ★ Long-Range Financial Projection Model
- ★ Long-Range Capital Improvement Plans

SYSTEMS MANAGEMENT

- ★ Accounts Payable
- ★ Payroll
- ★ Transportation
- ★ Emergency Preparedness
- ★ Benefits Coordination
- ★ Financial Management



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