

**Northbrook District 28**

**Empower Every Learner**

**FINANCIAL PACKET**

**For the Month Ended**

**April 30, 2021**

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**Board Meeting**

**May 25, 2021**

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**Board of Education**

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**Michelle Kohler, Vice-President**  
**Jennifer Gallinson, Secretary**  
**DeShawn Arms**  
**Matt Cassidy**  
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**NORTHBROOK**  
**SCHOOL DISTRICT 28**

Teaching Learning Caring



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## **NORTHBROOK SCHOOL DISTRICT 28**

**To: Members of the Board of Education  
Dr. Larry A. Hewitt, Superintendent**

**From: Jessica Donato, CSBO**

**Subject: Business Office Monthly Report for May 2021**

**Date: May 21, 2021**

### **Financial Packet**

Financial reports for the month ended April 30, 2021 and the list of bills payable in May were included in the Board packet. After ten months of operation in this fiscal year, the monthly variance report shows 73% of the 2020-21 budget expended and 90% of budgeted revenues collected.

### **Food Service Sales**

As of April 30, 2021, Northbrook JH cafeteria sales-to-date totaled \$74,549. OrganicLife's operating statement showed a deficit of \$13,331 for the month of April. The year-to-date operating deficit is \$111,933.

### **Elementary and Secondary School Emergency Relief Grant (ESSER) Information**

In March of 2020, the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) included emergency funds for schools to prevent, prepare for, and respond to the coronavirus threat. Through this first round of funding, the district was granted \$48,595 of which \$7,880 was shared with the participating nonpublic school. This money was mostly used for PPE supplies and digital materials to support remote learning initiatives.

The second round of ESSER funds was released through the Coronavirus Response and Relief Supplemental Appropriations Act (CRSSA) in December of 2020. The district's allocation of this funding totals \$165,503. The intention of these funds is to prepare for, respond to and prevent COVID-19. The district intends to use these funds for staff development, PPE supplies, and curricular supports for remote and in-person learning. There is no mandate to share these funds with nonpublic schools.

The third round of funding was awarded in March of 2021 through the American Rescue Plan (ARP). The district was granted \$371,517. The grant application will be released on July 1<sup>st</sup>. The intention of these funds is to help safely reopen schools, sustain safe operations, and address the impact of the pandemic on our students. We plan on using this money on this summer's Getting Ready Camp, classroom furniture to maximize physically distancing, PPE supplies, and Social Emotional Learning (SEL) and other curricular supports.

**Classified Increases**

Last month administration recommended a base increase of 2.50% be applied to the hourly rate for all support staff with some exceptions due to market conditions and retirement enhancements. When comparing the budget for next year's support staff salaries to expenditures from 2019-20, there is a projected increase of 1.05%

**Fiscal Year 2021 Audit Update**

Last week the district's external auditors, Lauterbach & Amen, were onsite for the preliminary fieldwork on the Fiscal Year 2021 (FY21) audit. The preliminary fieldwork included Board minutes and policy review, internal control testing, and review of significant changes and accounting issues that may have presented since the completion of the prior year's audit.

**Local, State & Federal Requirements**

Since the April Board of Education Meeting, District 28 submitted the following:

- Filed monthly Bureau of Labor Statistics Report on Current Employment
- Submitted monthly Illinois Municipal Retirement Fund Wage Report