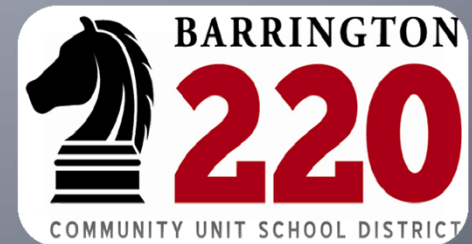


Welcome & Introductions

Jeffrey Arnett

Chief Communications Officer - Barrington SD 220



Howard Crouse

Vice President - PMA Financial Network, Inc.



Gary Frisch

Chief Financial Officer - Barrington SD 220

Justin Petrarca

Equity Partner - Scariano, Himes & Petrarca





Planning in a Sea of Change

Communicating to your Public

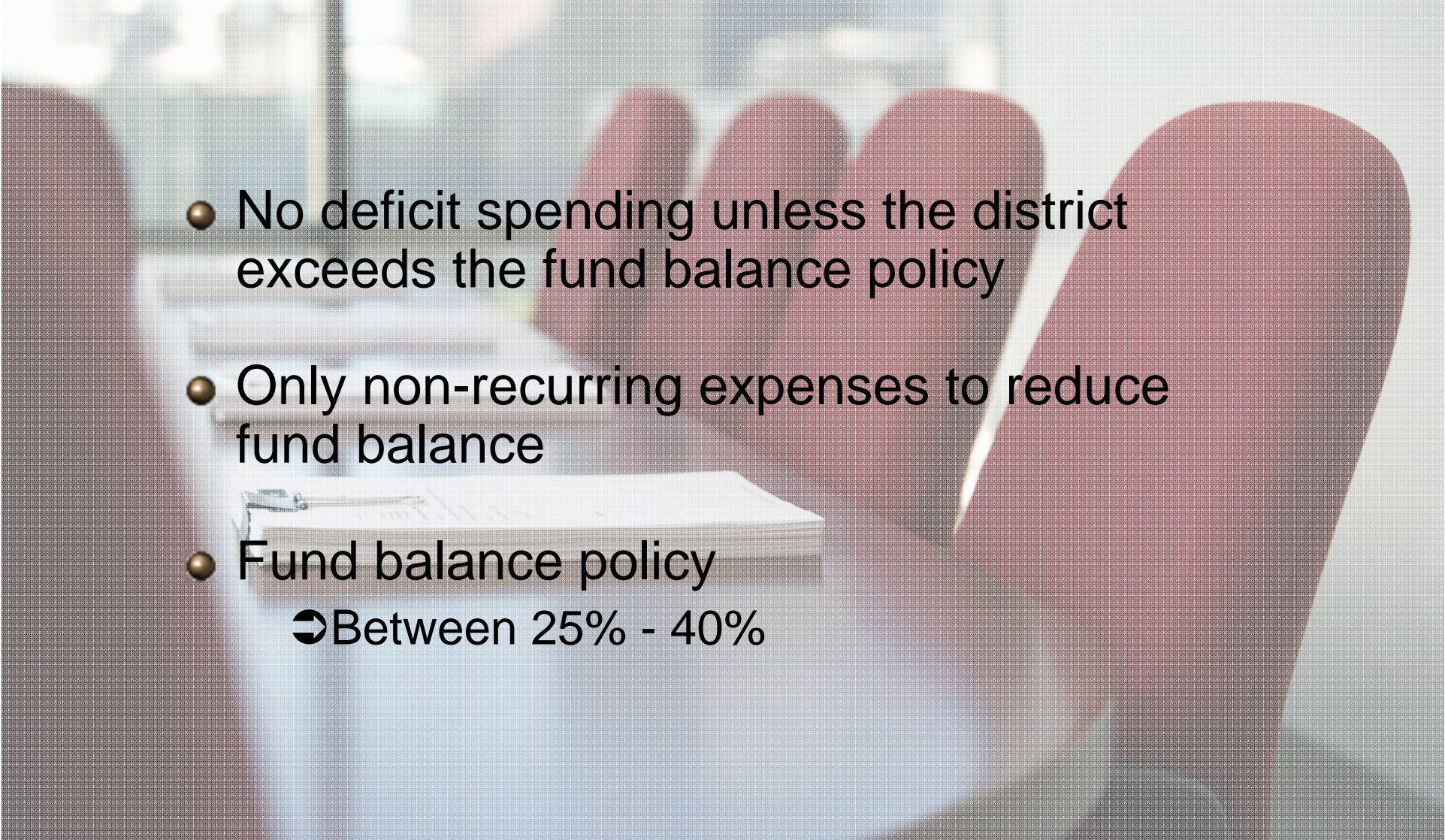
Jeff Arnett

Budget Assumptions

State Aid and CPI
Salary and Benefits

*Howie Crouse
Justin Petrarca*

Helpful Board Policies/Practices

- 
- No deficit spending unless the district exceeds the fund balance policy
 - Only non-recurring expenses to reduce fund balance
 - Fund balance policy
 - ➔ Between 25% - 40%

Accrual vs Cash Method

- Becomes significant with the delay of state aid which method you are using for the budget
- Less significant when looking at a 5-year projection



Full Disclosure – No Surprises



**Insurance
Reimburse**



**PTAB
Refunds**



**Audit of
Grant
Programs**



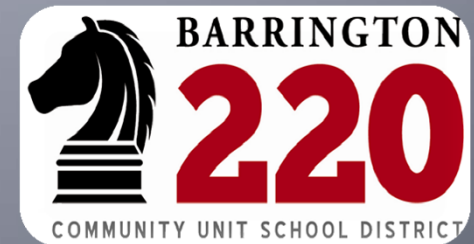
**5-Year
Facility
Plan**



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Transparency

The full, accurate and timely disclosure of information

Transparency

Brings greater insight, clarity and understanding to a firm's operations, including which parts are most and least profitable.

