

MEETING NOTES
FINANCE COMMITTEE
COMMUNITY UNIT SCHOOL DISTRICT 200
April 4, 2024

A meeting of the Finance Committee of the Board of Education of Community Unit School District 200, DuPage County, Illinois, was called to order at 4:00 PM on Thursday, April 4, 2024, at the School Service Center, 130 W Park Ave, Wheaton, IL.

PRESENT

Board Members: Mr. Dave Long
 Mr. Erik Hjerpe

Staff: Dr. Jeff Schuler, Superintendent
 Dr. Brian O’Keeffe, Asst. Superintendent for Business Operations
 Ms. Lisa Maher, Director of Business Services
 Mr. Jordan Thorse, Comptroller/Treasurer

Review of Transportation Bid Items

Dr. O’Keeffe introduced Ms. Maher who oversees the transportation department and provided the committee with an update on the transportation contract renewals.

There was information and/or discussion on the following:

- The history, rate history, and current situation for the following:
 - Regular & Special Education In-District Transportation (Illinois Central)
 - Special Education Out-of-District (OOD)Transportation (Sunrise Transportation)
 - McKinney-Vento, Special Ed Outplaced Students, HS Students (needing mid-day routes), Transition Students (Citizens Taxi)
- All three contracts are up for renewal.
- The change in law as it relates to extending transportation contracts.
- Comparables with surrounding districts.
- Rates on an ongoing basis increasing faster than CPI - why?
- Fuel purchasing program with Illinois Central - current and proposed contract, Intragovernmental agreement with Keeneyville SD20, cost control/savings.
- What a 14% increase for next year means in dollars to the district.
- The impact should seat belt on buses legislation passes.
- How the per mile rate has evolved.
- Route design and Versatrans software.
- Fueling for Special Ed OOD Transportation - any way to offset costs?
- Load fees for Citizens Taxi; no fuel surcharge.
- Exit considerations on the contracts.
- The three contract extensions, fuel purchasing agreement, and intergovernmental fuel purchasing agreement will all appear on the April 10 Board agenda.

FY 24 Audit Update

Dr. O’Keeffe introduced Mr. Thorse to review the recommended one-year contract extension with Baker Tilly for the District auditing services.

There was information and/or discussion on the following:

- The original three-year contract with Baker Tilly.
- The increase in the extension amount is due to increases in labor costs and the number of hours required to complete the District audit.
- The documentation changes required by ISBE.
- A one-year contract extension vs. additional years.
- District history of periodically changing audit firms.
- Excellent working relationship between the District and Baker Tilly.
- The recommended one-year contract extension will be on the April 10 Board agenda.

FY 24 Cash Flow Analysis and Review

Dr. O’Keefe and Mr. Thorse provided some background on DuPage County's new system for tax assessments and the impact of the change to the new system through the potential delay in tax payments being received by the District.

There was information and/or discussion on the following:

- Funding the first June payroll should the first tax payment not be received by the District on time.
- Monthly Spring 2024 cash flow projection for CUSD 200 for the Education Fund, Transportation Fund, Operations & Maintenance Fund, and IMRF Fund.
- Timing of payroll date, release day of payroll, May Board meeting, and the potential for a special meeting if needed.
- Accounts Payable - follow the IL Prompt Pay Act.
- The business office will provide specificity as soon as April is done; expect to have an update from the County by then.

Update on Middle School Capital Project Cost Projections

By the next committee meeting, there should be an initial cost estimate on the revised concept plans, with the goal to provide updated costs and phasing sequence for the projects at the May Regular Board Meeting.

Public Comment

Transportation Load Fee
Bus Contracts and Factors Driving Up Costs
McKinney Vento - number of students

The meeting adjourned at 5:22 PM.