

Inspire every child to



Meeting of the Board of Education Park Ridge – Niles School District 64

Regular Board Meeting Agenda
Monday, December 10, 2018
Jefferson School – Multipurpose Room
8200 Greendale Avenue
Niles, IL 60714

On some occasions the order of business may be adjusted as the meeting progresses to accommodate Board members' schedules, the length of session, breaks and other needs.

TIME

APPENDIX

5:30 p.m. **Meeting of the Board Convenes**

- Roll Call
- Introductions
- Opening Remarks from President of the Board

Board Recesses and Adjourns to Closed Session

--the placement of individual students in special education programs and other matters relating to individual students. [5 ILCS 120/2(c)(10)]

6:00 p.m. **Board Adjourns from Closed Session and Resumes Regular Board Meeting**

Pledge of Allegiance

Student/Staff Recognition

- Lincoln Chamber Orchestra
- Cross Country
- Girls' Basketball

A-1

Public Comments

Appointment of Board Member

-- Board President

Action Item 18-12-1

A-2

Administration of the Oath of Office for Appointed Board Member

-- Board President

A-3

Adoption of Final 2018 Tax Levy Resolution #1213, Resolution #1214

A-4

to Instruct the County Clerk How to Apportion 2018 Tax Levy Extension Reductions, Resolution #1215 Authorizing Tax for Illinois Municipal Retirement Purposes and Resolution #1216 Abating Loss in Collection Factor in the Debt Service Fund

-- Chief School Business Official

Action Item 18-12-2

Resolution #1217 Providing for the Issue of Not to Exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois for the Purpose of Increasing the Working Cash Fund of the District, Providing for the Levy of a Direct Annual Tax to Pay the Principal and Interest on Said Bonds, and Authorizing the Execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

A-5

--Chief School Business Official/Chapman & Cutler **Action Item 18-12-3**

Approval of Motion to Cease Planning/Implementation of Middle School SRO Program

A-6

-- Board President

Action Item 18-12-4

Approval of 2019 Summer Construction Bid Awards

A-7

-- Chief School Business Official

- Approval of Carpenter Elementary School Secure Vestibule and H.L.S Remodel Work **Action Item 18-12-5**
- Approval of Franklin Elementary School Secure Vestibule and H.L.S. Remodel Work **Action Item 18-12-6**
- Approval of 2019 Flooring Replacement at Franklin and Carpenter Elementary Schools **Action Item 18-12-7**

Report and Acceptance of Annual Audit Report FY18

A-8

-- Chief School Business Official

Action Item 18-12-8

Special Education Update November to December and Special Education Board Committee Update

A-9

-- Superintendent/Director of Student Services

Adopt Amended Calendar for 2019-20 School Year

A-10

-- Superintendent

Action Item 18-12-9

Summer Interim Session 2018 Report and Presentation and Approval of Summer Interim Session 2019

A-11

-- Assistant Superintendent for Student Learning

Action Item 18-12-10

Approval of New HR/Financial Management Software

A-12

-- Chief School Business Official/Assistant Superintendent of Human Resources

Action Item 18-12-11

Approval of Recommended Personnel Report

A-13

-- Board President

Action Item 18-12-12

Consent Agenda

A-14

-- Board President

Action Item 18-12-13

- Bills, Payroll and Benefits
- Approval of Financial Update for the Period Ending November 30, 2018
- Resolution #1218 Regarding the School District to Pay Certain Invoices Prior to Board Approval at the January 28, 2019 Regular Board of Education Meeting
- Destruction of Audio Closed Recordings (none)

Approval of Minutes

A-15

-- Board President

Action Item 18-12-14

- Closed Meeting.....November 12, 2018
- Regular Meeting.....November 12, 2018
- Special Meeting.....November 29, 2018

Other Discussion and Items of Information

A-16

-- Superintendent

- Upcoming Agenda
- FOIA requests
- District Committee Update (Traffic Safety, PTO/A Presidents' Meeting)
- Memorandum of Information:
 - 5Essentials Survey 2019
- Minutes of Board Committees:
 - Special Education Board Committee Meeting November 13, 2018
- Other:
 - Triple I Conference

Adjournment

Next Meeting:

Wednesday, December 19, 2018
 Special Education Board Committee Meeting – 6:00 p.m.
Carpenter School – LRC
 300 N. Hamlin Avenue
 Park Ridge, IL 60068

Next Regular Meeting:

Monday, January 28, 2019
 Regular Board Meeting – 7:00 p.m.
Jefferson School – Multipurpose Room
 8200 Greendale Avenue
 Niles, IL 60714

In accordance with the Americans with Disabilities Act (ADA), the Board of Education of Community Consolidated School District 64 Park Ridge-Niles will provide access to public meetings to persons with disabilities who request special accommodations. Any persons requiring special accommodations should contact the Director of Facility Management at (847) 318-4313 to arrange assistance or obtain information on accessibility. It is recommended that you contact the District, 3 business days prior to a school board meeting, so we can make every effort to accommodate you or provide for any special needs.

To: Board of Education
From: Dr. Laurie Heinz, Superintendent
Date: December 10, 2018
Re: Student/Staff Recognition

Lincoln Chamber Orchestra

The Chamber Orchestra represents the top tier of the Lincoln Middle School orchestra program. This year, 22 students in grades 6-8 were selected as the top string musicians on violin, viola, cello and bass. The students will perform a selection of holiday favorites under the direction of teacher Max Hellermann. We look forward to hearing a delightful performance from our Lincoln string musicians!

A “note” about D64’s Instrumental Music Program. . .

District 64 students have the opportunity to join the Beginning Orchestra in 4th grade and the Beginning Band in 5th grade. Students learn to play an instrument, read music, and perform as a team with their peers. After the beginning level, orchestra students progress into the String Ensemble, Concert Orchestra, and the Philharmonic Orchestra. The Chamber Orchestra is also available for our top string students. After Beginning Band, students progress into the Cadet Band, Concert Band, and Symphonic Band. The Jazz Band is also available for students who wish to learn this style. Parallel programs are run at both middle schools and their corresponding elementary schools.

MIDDLE SCHOOL INTERSCHOLASTIC SPORTS

Tonight’s meeting marks the first time in recent memory that our middle school student athletes will be presented to the D64 Board for recognition. D64’s interscholastic sports program is designed to allow young athletes to competitively meet students from other schools. Competitive tryouts are held for team selection in basketball and volleyball; any student can participate on the cross country or wrestling teams. Practices, games and meets are scheduled with other area schools. The first group of athletes to be recognized include Cross Country and Girls Basketball.

Cross Country

- **Emerson Middle School Season Review 2018**

The 2018 Emerson Cross Country season gave coaches Lisa Lavorata-Byrne, Evelyn Dobrydnio, and Aaron Schauer the opportunity to work with 82 energetic and motivated runners. Practicing three days a week, sometimes in the dark and frost as early as 6:30 a.m., allowed every Eagle runner to improve on their 1-½ mile times. A highly successful seven-meet season culminated with Emerson earning four Mid Central Suburban League (MCSL) team Championships. All Emerson Cross Country Team runners should be proud -- not only of their athletic performances -- but also for their sportsmanship, their dedication, and their ability to positively represent their school and community.



- **Lincoln Middle School Season Review 2018**

The 2018 Lincoln Cross Country season was a success, according to coach Jenny Mocarski. Coach Mocarski says we are so proud of the grit and growth each runner has shown across the season! At conferences, Lincoln's 6th grade girls and 7th grade girls took first place. Eighth grade girls finished strong at conference but unfortunately, we did not have enough runners to place. Our 6th and 8th grade boys took second, while our 7th grade boys took home third. Great job, runners! We are also so thankful for the continued support that District staff and parents have shown across the season--we couldn't have done it without you!

Girls' Basketball

D64 fields girls teams in both grades 7 and 8. Here are the highlights from our middle schools.

Lincoln Middle School Season Review 2018

- **7th Grade Girls**

Coach Jim Tebo reports that the 7th grade team had an outstanding season. They were co-conference champions of the regular season (with Emerson), Tournament Champions of the very competitive Elk Grove Village Police Tournament that took place in late September, and took second place in the conference tournament held at the end of October. We ended the season with a record of 19 wins and 3 losses! We won two very close games against South Middle School and one against Thomas Middle School from Arlington Heights, one of Lincoln's arch rivals! The only team to get our number twice was our cross-town rivals, the Emerson Eagles. Games against Emerson and Coach Pasier have always been close and exciting over the years. It is something that I will miss in the future.

- **8th Grade Girls**

Coach Joan Lindgren reports that the 8th grade team had an amazing 2018 season. The multitude of sprints and free throw shooting at practice finally paid off, as they went undefeated in regular season Conference play and took second place in the final tournament. Congratulations to the 8th grade girls team for playing with heart and with smiles on their faces all season long!

Emerson Middle School Season Review 2018

The coaches report that they were impressed with the girls' dedication, hard work, and how much they supported each other. "This season didn't feel like we had two separate teams, but ONE program!"

- **7th Grade Girls**

Coach Emmy Pasier reports the team finished with a record of 18-2 and won the Mid Central Suburban League (MCSL) Conference Championship.

- **8th Grade Girls**

Coach Doug Florence reports the team finished with a record of 15-4 and also won the MCSL Conference Championship.

This was the first ever MCSL Conference Championships for both the 7th and 8th grade girls!

To: Board of Education
From: Dr. Laurie Heinz, Superintendent
Date: December 10, 2018
Re: Appointment of Board Member

The Board of Education conducted a special meeting on Thursday, November 29, 2018 to review the applications received for appointment to the Board, following the November 15 resignation of Board member Eastman Tiu. As reported at that meeting, the Board had publicly announced the vacancy and issued a call for candidates to the community.

According to [Board Policy 2:70](#), the Board is required to appoint a replacement to serve until the new Board is seated following the April 2, 2019 municipal election. The appointment must be made within a 45-day window, as specified in the policy.

At the November 29 meeting, the Board reviewed the three applications received by the deadline and interviewed the candidates in open session. Following discussion, the Board reached consensus that Robert (Bob) Johnson be appointed to fill the vacancy.

ACTION ITEM 18-12-1

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve the appointment of Robert Johnson to fill the open Board position vacated by Eastman Tiu effective immediately until the new Board is elected and seated following the April 2, 2019 election.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/2018

Administration of the Oath of Office for Appointed Board Member

Board Policy 2:80 Board Member Oath and Conduct

Each School Board member, before taking his or her seat on the Board, shall take the following oath of office:

I, (name), do solemnly swear (or affirm) that I will faithfully discharge the duties of the office of member of the Board of Education of Park Ridge-Niles SD 64, in accordance with the Constitution of the United States, the Constitution of the State of Illinois, and the laws of the State of Illinois, to the best of my ability.

I further swear (or affirm) that:

I shall respect taxpayer interests by serving as a faithful protector of the School District's assets;

I shall encourage and respect the free expression of opinion by my fellow Board members and others who seek a hearing before the Board, while respecting the privacy of students and employees;

*I shall recognize that a Board member has no legal authority as an individual and that decisions can be made only by a majority vote at a public Board meeting;
and*

I shall abide by majority decisions of the Board, while retaining the right to seek changes in such decisions through ethical and constructive channels.

To: Board of Education
 Dr. Laurie Heinz, Superintendent

From: Luann Kolstad, Chief School Business Official

Date: December 10, 2018

Re: Adoption of Final 2018 Tax Levy Resolution #1213, Resolution #1214 to Instruct the County Clerk How to Apportion 2018 Tax Levy Extension Reductions, Resolution #1215 Authorizing Tax For Illinois Municipal Retirement Purposes, and Resolution #1216 Abating Loss in Collection Factor in the Debt Service Fund

At the October 22, 2018 Board of Education meeting, administration reviewed with the Board the Tax Levy process including the implications the levy presents for future financial projections. A public hearing on the 2018 Tax Levy was held at the November 12, 2018 Board meeting with no comments from the public being received. In addition, at the November meeting, the Board adopted Policy 4:25 *Loss and Cost* as it relates to the Debt Service Fund.

Tonight, administration is seeking Board approval for the 2018 Tax Levy. The levy approved is an *estimate* as the final levy will not be known until the summer of 2019. The proposed levy is subject to the Property Tax Extension Limitation Law (PTELL) and as such, the District will only receive the funds it is legally entitled to receive under the law.

The “Levy Packet” must be submitted to the Cook County Clerk’s office by the last Tuesday in December. This year, the packet will be due on or before December 25, 2018 and includes:

- Illinois State Board of Education (ISBE) Form 50-02 - Certificate of Tax Levy;
- Resolution #1213 of Community Consolidated School District 64 Cook County, Illinois Providing for a Levy of Taxes for the Year 2018;
- Resolution #1214 to Instruct the County Clerk How to Apportion 2018 Tax Levy Extension Reductions for Community Consolidated School District 64, Park Ridge-Niles, Cook County Illinois. The Tax Levy was increased beyond the 2.1% CPI to capture all new construction; any reductions to the percentage beyond 2.1% will be taken only from the Education Fund;
- Certificate of Compliance with the Truth-In Taxation Law. This resolution covers the District in terms of the necessity of a public hearing if the percentage increase exceeds 5%. Our increase does not exceed 5%, however, in keeping with the District’s past practice, we posted and held a public hearing;
- Resolution #1215 Authorizing Tax for Illinois Municipal Retirement Purposes;
- Resolution #1216 Abating Loss in Collection Factor in the Debt Service Fund
 - Per direction from the Board of Education, administration calculated the remaining funds in the Debt Service Levy after the \$2M is used in our Financial Framework for construction issuance of Working Cash Bonds. There are funds to cover the required \$250K fund balance. Per Board policy, the Board will abate the

Loss in Collection from the Debt Service Fund when the balance is at least \$250K.

- On District Letterhead, a Certificate of Estimated Revenues. The revenue amounts are the Budgeted Revenue amounts; and
- Proof from the newspapers that the Notice of the Tax Levy Hearing was properly advertised within their publications.

Once the Board approves the Tax Levy, the levy packet is hand-delivered to the County Clerk's office in Chicago.

ACTION ITEM 18-12-2

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the attached Resolution #1213 Providing for a Levy of Taxes For the Year 2018, Resolution #1214 Instruct the County Clerk How to Apportion 2018 Tax Levy Extension Reductions, Resolution #1215 Authorizing Tax For Illinois Municipal Retirement Purposes, and Resolution #1216 Abating Loss in Collection Factor in the Debt Service Fund. These resolutions and supporting documentation will be filed with the Cook County Clerk's Office.

The votes were cast as follows:

Moved by _____

Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/2018

Original:

XX

 Amended:

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Community Consolidated School District 64 Park Ridge-Niles	District Number 05-016-0640-04	County Cook
---	-----------------------------------	----------------

Amount of Levy

Educational	\$ 52,500,000	Fire Prevention & Safety *	\$ _____
Operations & Maintenance	\$ 5,900,000	Tort Immunity	\$ 200,000
Transportation	\$ 2,300,000	Special Education	\$ 5,000,000
Working Cash	\$ 550,000	Leasing	\$ _____
Municipal Retirement	\$ 800,000	Other	\$ _____
Social Security	\$ 900,000	Other	\$ _____
		Total Levy	\$ 68,150,000

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 52,500,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 5,900,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 2,300,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 550,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 800,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 900,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 200,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 5,000,000 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year _____.

Signed this 10th day of December 2018 _____
(President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 1.

 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. _____, _____ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

 (Signature of County Clerk)

**RESOLUTION #1213 OF COMMUNITY CONSOLIDATED SCHOOL
DISTRICT 64
COOK COUNTY, ILLINOIS, PROVIDING FOR A
LEVY OF TAXES FOR THE YEAR 2018**

WHEREAS, it is necessary for the Board of Education of the District to ascertain how much money must be raised by a special tax for the 2018 year for educational purposes, for operations, building and maintenance purposes, for transportation purposes, for working cash purposes, for municipal retirement purposes, for social security purposes, for tort immunity purposes, for special education purposes and file a certificate as to such amount with the County Clerk of Cook County, Illinois.

NOW, THEREFORE, Be It Resolved by the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, that there be and there is levied on the equalized assessed valuation of the taxable property of said District for the year 2018 a special tax of \$52,500,000 for educational purposes; \$5,900,000 for operations and maintenance purposes; \$2,300,000 for transportation purposes; \$550,000 for working cash; \$800,000 for municipal retirement purposes; \$900,000 for social security purposes; \$200,000 for tort immunity purposes; \$5,000,000 for special education purposes.

Be It Further Resolved that the President and Secretary of the Board of Education be and they are hereby authorized and directed forthwith to execute and file with the County Clerk of Cook County, Illinois, a certificate of tax levy for the year 2018 for a levy in the amounts aforesaid.

ADOPTED this 10th day of December 2018

Anthony Borrelli, President, Board of Education,
Community Consolidated School District No. 64

Athan "Tom" Sotos, Secretary, Board of Education,
Community Consolidated School District No. 64

**RESOLUTION #1214 TO INSTRUCT THE COUNTY CLERK HOW TO APPORTION
2018 TAX LEVY EXTENSION REDUCTIONS FOR COMMUNITY CONSOLIDATED
SCHOOL DISTRICT #64, PARK RIDGE-NILES, COOK COUNTY, ILLINOIS**

WHEREAS, 1-10 of the Property Tax Extension Limitation Law (“PTELL”) provides that the County Clerk shall extend a tax rate for the sum of a taxing district’s funds that is not greater than the limiting rate; and

WHEREAS, PTELL 1-10 further provides that if the County Clerk is required to reduce the aggregate extension of a taxing district, the clerk shall proportionally reduce the extension for each fund unless otherwise requested by the taxing district; and

WHEREAS, the Board of Education of Community Consolidated School District #64, County of Cook, State of Illinois, (hereinafter “the Board”) has adopted a levy for the year 2018 for taxes for the following purposes or funds of said district: Tort Immunity, Transportation, Educational, Operations and Maintenance, Social Security, Municipal Retirement, Bond and Interest, Working Cash fund, and Special Education; and

WHEREAS, the Board has determined that if the County Clerk must extend taxes in an amount that is less than the aggregate amount of the levy for 2018, such reduction shall not be proportionate in all funds but rather, shall be made as hereinafter specified;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District #64, County of Cook, State of Illinois, as follows:

Section 1. If the County Clerk of Cook County is prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the 2018 aggregate levy of School District #64, then in the event the levy for each of the District’s funds shall not be reduced proportionally.

Section 2: If the County Clerk of Cook County is prohibited by the Property Tax Extension Limitation Law from extending taxes for the full amount of the 2018 aggregate levy of School District #64, any necessary reduction of taxes shall be in the following order:

Fund	Percentage of Reduction
Education	100%

Section 3: This Resolution shall be in full force and effect forthwith upon its passage.

AYES: _____

NAYS: _____

ABSENT: _____

PRESENT: _____

Adopted this 10th day of December 2018.

BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT #64
COUNTY OF COOK
STATE OF ILLINOIS

By: _____
Anthony Borrelli, President, Board of Education

ATTEST: _____
Athán "Tom" Sotos, Secretary, Board of Education

CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW

I, Anthony Borelli the duly qualified and presiding officer of the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, do hereby certify that the 2018 tax levy of Community Consolidated School District No. 64, attached hereto, was adopted in full compliance with the provisions of Sections 18-60 through 18-85 of the Illinois Truth in Taxation Law.

IN WITNESS THEREOF, I have placed my official signature this 10th day of December, 2018.

Anthony Borrelli, Board President
Board of Education
Community Consolidated School
District No. 64
Cook County, Illinois

ATTEST:

Athan "Tom" Sotos, Board Secretary

**RESOLUTION #1215 AUTHORIZING TAX FOR ILLINOIS MUNICIPAL RETIREMENT
PURPOSES**

WHEREAS, Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) authorizing levy of a special tax for Illinois Municipal Retirement Fund purposes in accordance with the provisions set forth in said section of the Pension Code; and

WHEREAS, this Board does hereby intend to authorize such tax,

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of School District 64, Cook County, Illinois as follows:

SECTION 1. This Board by this proper resolution does hereby levy the sum of \$800,000 for the year 2018 as a special tax for Illinois Municipal Retirement Fund purposes in accordance with the provisions of Section 7-171 of The Illinois Pension Code and the County Clerk is directed to extend taxes for such purpose to meet the needs of the District.

SECTION 2. The President and Secretary are hereby directed to file a certified copy of this resolution with the County Clerk of each county within which this district has taxable property and to request extension of such taxes for the 2018 tax year.

MEMBER _____ moved that the foregoing resolution be adopted and
MEMBER _____ seconded the motion, upon the roll being called the members voted as follows:

AYES:

NAYS:

ABSENT:

PRESENT:

The President declared the motion had been duly adopted this 10th day of December, 2018.

Anthony Borrelli
President,
Board of Education

Athan "Tom" Sotos
Secretary,
Board of Education

C E R T I F I C A T E

WE DO HEREBY CERTIFY that we are respectively the duly elected, appointed and acting President and Secretary of the Board of Education of School District No. 64, Cook County, Illinois.

WE DO FURTHER CERTIFY that attached hereto is a true, correct and complete copy of a proper resolution adopted by the Board of Education of said School District on December 10, 2018 levying the sum of \$800,000 as a special tax for Illinois Municipal Retirement Fund purposes and \$900,000 for Social Security purposes in accordance with the provisions of Section 7-171. of the Illinois Pension Code (40 ILCS 5/7-171).

DATED: December 10, 2018

Anthony Borrelli
President,
Board of Education

Athan "Tom" Sotos
Secretary,
Board of Education

**RESOLUTION #1216 ABATING LOSS IN COLLECTION FACTOR
WITH RESPECT TO TAXES LEVIED IN THE DEBT SERVICE FUND BY THE BOARD OF
EDUCATION OF COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 64
FOR THE 2018 TAX YEAR**

WHEREAS, the Board of Education (“Board”) of Community Consolidated School District No. 64, Cook County, Illinois (the “School District”) will adopt its aggregate levy for the 2018 tax year no later than the last Tuesday in December 2018 and shall thereafter file said levy with the Cook County Clerk (“County Clerk”); and

WHEREAS, the County Clerk has regularly included a “loss in collection” factor for the Debt Service Levy in extending the School District’s annual levies in prior years, based on longstanding legal precedent establishing the appropriateness of the addition of a factor taking into account the past history of losses and deductions which have occurred in the collection of revenue for public bodies; and

WHEREAS, the Board desires to direct the County Clerk to exclude any “loss in collection” factor in extending the School District’s Debt Service Levy.

NOW, THEREFORE, Be It Hereby Resolved by the Board of Education of Community Consolidated School District No. 64, Cook County, Illinois, as follows:

- Section 1:** The County Clerk is hereby directed to exclude any “loss in collection” factor for the Debt Service Levy in extending the School District’s 2018 levies.
- Section 2:** The Secretary of the Board of Education, upon passage of this Resolution, shall cause a certified copy of this Resolution to be filed with the County Clerk, along with the Resolution authorizing the 2018 levy.
- Section 3:** All resolutions in conflict with this Resolution are hereby repealed, and this Resolution shall be in full force and effect upon its passage.

ADOPTED this 10th day of December 2018 by the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

By: _____
Anthony Borrelli
President, Board of Education

ATTEST:

By: _____
Athán “Tom” Sotos
Secretary, Board of Education



PARK RIDGE-NILES SCHOOL DISTRICT 64

164 South Prospect Avenue • Park Ridge, IL 60068 • (847) 318-4300 • F (847) 318-4351 • d64.org

Luann T. Kolstad, *Chief School Business Official*

December 10, 2018

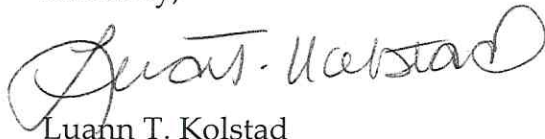
Mr. David Orr
Cook County Clerk
Office of the County Clerk
118 N. Clark, R. 434
Chicago, IL 60602

CERTIFICATE OF ESTIMATED REVENUES

I, Luann Kolstad, hereby certify that I am the Chief School Business Official of Community Consolidated School District 64, and as such Chief School Business Official, I hereby certify that the Estimate of Revenues by source to be received by Community Consolidated School District 64 for the fiscal year ending June 30, 2019 are as follows:

Educational Fund	\$ 63,413,668
Operations & Maintenance Fund	\$ 6,055,775
Debt Service Fund	\$ 2,045,173
Transportation Fund	\$ 4,122,270
Municipal Retirement Fund	\$ 981,233
Social Security	\$ 1,213,087
Capital Projects Fund	\$ 53,000
Working Cash	\$ 638,051
Tort Immunity Fund	<u>\$ 458,147</u>
Total	\$78,980,404

Sincerely,



Luann T. Kolstad

CHICAGO TRIBUNE

media group

Sold To:

Community Consolidated School District 64 - CU00660081
164 S Prospect Ave
Park Ridge, IL 60068-4035

Bill To:

Community Consolidated School District 64 - CU00660081
164 S Prospect Ave
Park Ridge, IL 60068-4035

Certificate of Publication:

Order Number: 5940434

Purchase Order: Legal Notice for Tax Levy

State of Illinois - Cook

Chicago Tribune Media Group does hereby certify that it is the publisher of the Niles Herald-Spectator. The Niles Herald-Spectator is a secular newspaper, has been continuously published Weekly for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of Niles, Township of Niles, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 IL CS 5/5.

This is to certify that a notice, a true copy of which is attached, was published 1 time(s) in the Niles Herald-Spectator, namely one time per week or on 1 successive weeks. The first publication of the notice was made in the newspaper, dated and published on 11/1/2018, and the last publication of the notice was made in the newspaper dated and published on 11/1/2018.

This notice was also placed on a statewide public notice website as required by 715 ILCS 5/2. 1.

PUBLICATION DATES: Nov 01, 2018.

Niles Herald-Spectator

In witness, an authorized agent of The Chicago Tribune Media Group has signed this certificate executed in Chicago, Illinois on this

1st Day of November, 2018, by

Chicago Tribune Media Group

Stefanie Sobie

Chicago Tribune - chicagotribune.com

160 N Stetson Avenue, Chicago, IL 60601

(312) 222-2222 - Fax: (312) 222-4014

This electronic tearsheet confirms the ad appeared in Park Ridge Herald-Advocate on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content.

Ad Number:	5940434-1	Client Name:	/ PO# Legal Notice for
Insertion Number:		Advertiser:	Community Consolidated School Distr...
Size:	2 x 5.25	Section/Page/Zone:	Main/1013/PRH
Color Type:	B&W	Description:	Legal Notice for Tax Levy

NEWS BRIEFS

City accepting pumpkins for compost

The Park Ridge Public Works Department will accept pumpkins for composting on Saturday, Nov. 3, at the Public Works Service Center, 400 Busse Highway, the city announced.

Pumpkins can be dropped off between 9 a.m. and 1 p.m. They should be clear of candles and decorations and should not be placed in plastic bags, the city said.

For more information, call the Public Works Service Center at 847-318-5240.

American Legion observes Veterans Day

The 100th anniversary of the end of World War I will be commemorated during this year's Veterans Day ceremony in Park Ridge.



Members of Park Ridge American Legion Post 247 gather for a Veterans Day ceremony on Nov. 11, 2016, at Hodges Park in Uptown.

Mel Tierney, American Legion Post 247 of Park Ridge will conduct the annual ceremony on Sunday, Nov. 11, at 11 a.m. at Hodges Park, Courtland and Vine avenues. The ceremony will take place in front of the American Legion's veterans monument on the north end of the park.

Serving as Post 247's officers for 2018-19 are Robert Man, commander; Gary Warner, senior vice commander; Randal Dill, junior vice commander; Edward Olsen, finance officer; John

Prochaska, adjutant and Memorial Day Parade chairman; Hank Trynkle, service officer; and Carl Brauweiler, chaplain.

The post meets on the first Tuesday of each month at the Des Plaines Elks Club, 495 Lees St.

Kiwanis Clubs host fundraiser for families

The Kiwanis Clubs of Park Ridge will host a holiday food basket fundraiser for Park Ridge-Wiles School District 64 families on Wednesday, Nov. 14, from 4 to 10 p.m. at The Harp and Fiddle, 110 Main St. in Park Ridge.

Diners who mention the Kiwanis Club fundraiser will have 20 percent of their total bill donated to the morning and noon Park Ridge Kiwanis Clubs, the groups said. The proceeds will be used to provide holiday meals to District 64 families identified as living below the poverty level, the Kiwanis Clubs said.

Donations can also be sent to the Kiwanis Holiday Food Basket Fundraiser c/o Frank Kaminski, 200 S. Vine Ave., Park Ridge, IL 60068.

Blanket of Dreams returns

The 17th annual Blanket of Dreams will take place Saturday, Nov. 17, from 8 a.m. to 6 p.m. at Mary Seat of Wisdom parish in Park Ridge.

Members of the community are invited to bring at least four yards of fleece and a pair of scissors to make no-sew fleece blankets for the homeless during the day-long event, which is sponsored by MSW's Council of Catholic Women.

The blankets will be donated to Franciscan Outreach, a homeless shelter on Chicago's West Side.

Donations of fleece material are also welcome. To attend, enter through the Clark Ministry Center, 1335 S. Clifton Ave., any time during the event.

—Jennifer Johnson



HEALTH & RESOURCE FAIR

WHEN:
November 9, 2018
3 p.m. – 7 p.m.

WHERE:
Golf Maine Park District
8800 W. Kathy Lane, Niles



EVENTS INCLUDE:

- Kids crafts & face painting
- Cooking & fitness demonstration
- Drawings to win prizes (including Brookfield Zoo passes)
- Maine Township Food Pantry food products
- Information on community resources and programs

(708) 531-0690

Access to Care www.accesstocare.org

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

- A public hearing to approve a proposed property tax levy increase for Community Consolidated School District No. 64, Cook County, Illinois, for 2018 will be held on November 12, 2018 at 8:00 p.m. at Washington Elementary School, 1500 W. Stewart Ave., Park Ridge, IL 60068. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Luann Kolstad, Chief School Business Official, 164 S. Prospect Avenue, Park Ridge IL, (847) 318-4324.
- The corporate and special purpose property taxes extended or abated for 2017 were \$ 65,126,772.
- The proposed corporate and special purpose property taxes to be levied for 2018 are \$ 68,150,000. This represents a 4.64% increase over the previous year.
- The property taxes extended for debt service and public building commission leases for 2017 were \$ 2,080,769.
- The estimated property taxes to be levied for debt service and public building commission leases for 2018 are \$ 2,105,600. This represents a 1.19% increase from the previous year.
- The total property taxes extended or abated for 2017 were \$ 67,177,541.
- The estimated total property taxes to be levied for 2018 are \$ 70,255,600. This represents a 4.58% increase over the previous year.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

I. A public hearing to approve a proposed property tax levy increase for Community Consolidated School District No. 64, Cook County, Illinois, for 2018 will be held on November 12, 2018 at 8:00 p.m. at Washington Elementary School, 1500 W. Stewart Ave., Park Ridge, IL 60068. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Luann Kolstad, Chief School Business Official, 164 S. Prospect Avenue, Park Ridge IL, (847) 318-4324.

II. The corporate and special purpose property taxes extended or abated for 2017 were \$ 65,126,772.

The proposed corporate and special purpose property taxes to be levied for 2018 are \$ 68,150,000. This represents a 4.64% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2017 were \$ 2,080,769.

The estimated property taxes to be levied for debt service and public building commission leases for 2018 are \$ 2,105,600. This represents a 1.19% increase from the previous year.

IV. The total property taxes extended or abated for 2017 were \$ 67,177,541.

The estimated total property taxes to be levied for 2018 are \$ 70,255,600. This represents a 4.58% increase over the previous year.

To: Board of Education
Dr. Laurie Heinz, Superintendent

From: Luann Kolstad, Chief School Business Official

Date: December 10, 2018

Re: Resolution #1217 Providing for the Issue of Not to Exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the Purpose of Increasing the Working Cash Fund of the District, Providing for the Levy of a Direct Annual Tax to Pay the Principal and Interest on Said Bonds, and Authorizing the Execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

Financing Framework

At the February 21, 2017 Board of Education meeting, the Board approved the proposed Financing Framework for five consecutive years of construction (2017-2021). This framework identified funding sources to complete 100% of Health Life Safety (HLS) category B projects (required); 100% of Critical Infrastructure category 2; Critical Infrastructure category 3; and additional priority capital projects.

The framework takes the widest view possible of all available resources at the District's disposal. It accesses funds through a combination of funding streams while leaving flexibility for future boards to access additional funding if needed. The framework includes:

1. Investing the savings from completed Collective Bargaining Agreements (CBAs) with the District's two largest employee groups (teachers and teaching assistants).
2. Utilization of \$10M from Working Cash (cash on hand) from the District's fund balance which was earmarked for facility work.
3. Issuance of \$9,250,000 in Debt Certificates that are paid back within the District's operating funds tax levy.
4. Authority to issue up to \$20,750,000 in working cash bonds utilizing the \$2M in the Debt Service Fund to pay debt service.

The Board has accessed the first three steps in the financing framework and tonight will be asked to approve the first part of step 4: approving the issuance of \$9,900,000 of the \$20,750,000 in working cash bonds available to the Board to fund summer 2019 construction projects. The Board will be asked to issue the remaining \$10,850,000 in early 2020 for summer 2020 construction.

Historical Summary on Issuance of \$20,750,000 in Working Cash Fund Bonds

At the March 13, 2017 Board of Education meeting, the Board adopted a resolution declaring its intent to issue bonds of the District in the aggregate amount of \$20,750,000 for working cash fund purposes as provided by Article 20 of the School Code of the State of Illinois. A Notice of Intent to issue the Working Cash Fund Bonds was published in the Park Ridge Herald-Advocate on March 16, 2017, notifying the public of the right to file a petition related to the proposed bond issue; no such petition was filed within the 30-day petition period.

On April 24, 2017, the Board held a public hearing in compliance with the Bond Issue Notification Act of the State of Illinois. At the hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits. The pertinent pages from the April 24, 2017 minutes are attached (Attachment 1).

Resolution #1217 Approval to Issue Working Cash Fund Bonds (Attachment 2)

The Resolution presented to the Board tonight for approval sets forth the parameters for the issuance of the bonds and sale thereof by designated officials of the District. The following is a summary of the specific parameters, including the specific parameters governing the manner of sale, length of maturity, rates of interest, purchase price and tax levy for said bonds.

- The ***Designated Representatives*** are the President of the Board, together with one of the Superintendent or the Chief School Business Official of the District.
- The **manner of sale** will be a public, negotiated sale with Raymond James as the underwriter. The Designated Representatives may proceed with the bond sale until the reorganizational meeting of the Board following the April 2, 2019 consolidated election (if changes in Board membership occur) or the 10th day of June, 2019 (if no changes in Board membership occur).
- The **length of maturity** is through December 1, 2029, at the latest.
- The **interest rate** will not exceed 5% per annum.
- The **purchase price** will be not less than 98% of the principal amount of the Bonds (\$9,900,000) (exclusive of any original issue discount).
- The **tax levy** for the bonds will not exceed \$1,500,000 per year to pay interest and principal.

Administration will work with Elizabeth Hennessey of Raymond James in January to determine the best timeframe for sale of the bonds.

ACTION ITEM 18-12-3

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve Resolution #1217 providing for the issue of not to exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/2018

would continue it again later in the regular meeting.

Board President Borrelli noted that this would be the final regular meeting of the current Board, and shared highlights of the accomplishments achieved during the two years this Board has been seated. He expressed thanks for the hard work of retiring Board members, and noted that the reorganizational meeting would be held on May 1.

Board President Borrelli reported on the status of negotiations on a collective bargaining agreement with the District's secretarial, maintenance and custodial staff organizing under the Illinois Federation of Teachers (IFT). He noted that an initial meeting was held on April 6, and that there are already several tentative agreements in place but much more remains to be done. He stated that the negotiating team is waiting for new Board members to be seated prior to any discussion on finances, and that therefore, discussion thus far has been limited to policies, procedures, union rights, District rights and practices. He announced that the next negotiating meeting is scheduled for April 27, 2017.

CONDUCT OF PUBLIC HEARING CONCERNING THE INTENT OF THE BOARD OF EDUCATION TO SELL \$20,750,000 WORKING CASH FUND BONDS

Conduct of Public Hearing Concerning the Intent of the Board of Education to Sell \$20,750,000 Working Cash Fund Bonds

Board President Borrelli convened the public hearing and said the purpose of the hearing was to receive public comments to sell \$20,750,000 in Working Cash Fund bonds for the purpose of increasing the Working Cash Fund of the District. He stated that the funds received from the bond issuance would be used to fund the Health Life Safety, Critical Infrastructure and Capital Projects in the District. Board President Borrelli stated that all persons desiring to be heard would have an opportunity to present written or oral testimony. Board President Borrelli invited any comments from Board members; none were received. He then asked if any member of the public wishes to present written testimony; none was received.

Board President Borrelli then invited any oral testimony or public comments about the bonds, which was received as follows:

- Maura Collins expressed concerns about the process the Board had followed to authorize issuance of the bonds and what the money would be used for.
- Christ Kachiroubas, who resides near Carpenter School on N. Hamlin, expressed concerns about the impact of the bonds on his property tax bill, and also expressed concerns that site improvements at Carpenter had caused flooding of his property.
- Peter Karas, a Park Ridge resident, expressed concerns about how the debt service levy would be used to repay the bonds when issued.
- Diane Schulze expressed her interest in commenting on funds being used for secure vestibules. Since her comments were not regarding the Working Cash Fund bonds, she was invited to provide her comments during the regular meeting public comment period.

Board President Borrelli then stated that all individuals desiring to be heard had been given an opportunity to present oral and written testimony with respect to the proposed issuance of the Bonds.

MOTION TO ADJOURN HEARING

It was moved by Board member Zimmerman and seconded by Board member Sotos that the public hearing be adjourned.

The votes were cast as follows:

AYES: Sotos, Cameron, Zimmerman, Borrelli, Lee, Johnson, Eggemann

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

At 8:08 p.m., Board President Borrelli announced that the motion to adjourn had carried, and that the hearing was therefore adjourned.

PLEDGE OF ALLEGIANCE AND WELCOME

Pledge of Allegiance
and Welcome

Carpenter Principal Brett Balduf welcomed the Board and guests to Carpenter. He expressed appreciation to the teaching staff that will be celebrated during Teacher Appreciation Week May 1-5, before introducing a video that captured Carpenter's goals from this year and focused on examples of how the 4C's of collaboration, communication, critical thinking, and creativity are helping to prepare future-reader learners. Following his presentation, student girl scouts led the Pledge of Allegiance. Board President Borrelli thanked Principal Balduf for the warm welcome and informative presentation, and thanked students for their patience during the hearing.

PUBLIC COMMENTS

Public
Comments

Board President Borrelli invited comments from members of the public on topics not on the agenda, which were received as follows:

- Diane Schulze expressed more details of her concerns about use of funds for secure vestibules at the schools.

Board members agreed by consensus to reorder the agenda in light of community members present for the food service discussion.

RECOMMENDATION AND APPROVAL OF FOOD SERVICE CONTRACT

Recommendation and
Approval of Food
Service Contract

Board President Borrelli provided background information about the Board's previous consideration of a proposal from administration beginning in January 2016 to consider extending the middle school hot lunch program to the elementary schools in 2016-17. He noted that the Board and administration had discussed the issues and costs to extend the program, and had received considerable input through a survey of elementary school parents conducted by the District as well as in-person and email comments received at Board meetings. CSBO Kolstad noted that the Board at the June 27, 2016 meeting directed administration to competitively bid daily food service to

RESOLUTION providing for the issue of not to exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

* * *

WHEREAS, pursuant to the provisions of Article 20 of the School Code of the State of Illinois (the “*Act*”), and all laws amendatory thereof and supplementary thereto, Community Consolidated School District Number 64, Cook County, Illinois (the “*District*”), is authorized to create and maintain a Working Cash Fund in and for the District; and

WHEREAS, pursuant to authority of the provisions of said Article 20 the Board of Education of the District (the “*Board*”) on the 13th day of March, 2017, adopted a resolution declaring its intention to avail of the provisions of said Article and issue bonds of the District in the aggregate amount of \$20,750,000 for working cash fund purposes as in and by said Article 20 provided; and

WHEREAS, pursuant to and in accordance with the Act and the provisions of Section 5 of the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”), notice of intention to issue said bonds pursuant to the provisions of said Article 20 was published in the *Park Ridge Herald-Advocate*, the same being a newspaper of general circulation in the District, and an affidavit evidencing the publication of such notice of intention, together

with a newspaper clipping of such notice as published attached thereto, have heretofore been presented to the Board and made a part of the permanent records of the Board; and

WHEREAS, more than thirty (30) days have expired since the date of the publishing of such notice of intention to issue said bonds, and no petition with the requisite number of valid signatures thereon has been filed with the Secretary of the Board requesting that the proposition to issue said bonds as authorized by the provisions of said Article 20 be submitted to the legal voters of the District; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 13th day of March, 2017, executed an Order calling a public hearing (the "*Hearing*") for the 24th day of April, 2017, concerning the intent of the Board to sell said bonds; and

WHEREAS, notice of the Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *Park Ridge Herald-Advocate*, the same being a newspaper of general circulation in the District, and (ii) by posting at least 72 hours before the Hearing a copy of said notice at the principal office of the Board, which notice was continuously available for public review during the entire 72-hour period preceding the Hearing; and

WHEREAS, the Hearing was held on the 24th day of April, 2017, and at the Hearing the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 24th day of April, 2017; and

WHEREAS, the Board is now authorized to issue bonds to the amount of \$20,750,000 as authorized by the provisions of said Article 20 for working cash fund purposes and to levy taxes to pay principal of and interest on such bonds; and

WHEREAS, the Board deems it advisable, necessary and for the best interests of the District that an amount not to exceed \$9,900,000 of the bonds so authorized be issued; and

WHEREAS, the bonds so authorized shall be issued as limited bonds under the provisions of Section 15.01 of the Debt Reform Act, and as such it is not necessary to submit the proposition of the issuance of the bonds to the voters of the District for approval:

NOW, THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of Community Consolidated School District Number 64, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

Section 2. Authorization. It is hereby found and determined that the working cash fund of the District be increased and the Board has been authorized by law to borrow the sum of \$20,750,000 upon the credit of the District and as evidence of such indebtedness to issue bonds of the District to said amount, the proceeds of said bonds to be used for working cash fund purposes, and that it is necessary and for the best interests of the District that there be issued an amount not to exceed \$9,900,000 of the bonds so authorized.

Section 3. Bond Details. There be borrowed on the credit of and for and on behalf of the District an amount not to exceed \$9,900,000 for the purpose aforesaid; and that bonds of the District (the “*Bonds*”) shall be issued to said amount and shall be designated “General Obligation Limited Tax School Bonds, Series 201___,” with such additional descriptions as may be appropriate and as set forth in the Bond Notification (as hereinafter defined). The Bonds shall be dated such date (not prior to December 10, 2018, and not later than June 10, 2019) as set forth in the Bond Notification, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations (unless otherwise provided in the Bond Notification) of \$5,000 each or authorized integral multiples thereof (but no single Bond shall represent installments of principal maturing on more than one date), and shall be numbered 1 and upward. The Bonds shall become due and payable serially or be subject to mandatory redemption (subject to option of prior redemption as hereinafter stated) on December 1 of each of the years (not later than 2029), in the amounts (not exceeding \$1,450,000 per year) and bearing interest at the rates per annum (not exceeding 5.00% per annum) as set forth in the Bond Notification. The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable semi-annually commencing with the first interest payment date as set forth in the Bond Notification, and on June 1 and December 1 of each year thereafter to maturity.

Interest on each Bond shall be paid by check or draft of the bond registrar and paying agent (which shall be a bank or trust company authorized to do business in the State of Illinois) set forth in the Bond Notification (the "*Bond Registrar*"), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the 15th day of the month next preceding the interest payment date. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal corporate trust office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signatures of the President and Secretary of the Board, and shall be registered, numbered and countersigned by the manual or facsimile signature of the School Treasurer who receives the taxes of the District, as they shall determine, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar, as authenticating agent of the District and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Resolution unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Resolution. The certificate of

authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

Section 4. Registration of Bonds; Persons Treated as Owners. (a) General. The District shall cause books (the “*Bond Register*”) for the registration and for the transfer of the Bonds as provided in this Resolution to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the District. The District is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the District for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the District shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the District of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount

of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the District or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

(b) *Global Book-Entry System.* The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities of the Bonds determined as

described in Section 3 hereof. Upon initial issuance, the ownership of each such Bond shall be registered in the Bond Register in the name of Cede & Co., or any successor thereto (“Cede”), as nominee of The Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). All of the outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. The President and Secretary of the Board, the Superintendent and Chief School Business Official of the District and the Bond Registrar are each authorized to execute and deliver, on behalf of the District, such letters to or agreements with DTC as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the “*Representation Letter*”), which Representation Letter may provide for the payment of principal of or interest on the Bonds by wire transfer.

With respect to Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the District and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a “*DTC Participant*”) or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the District and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with

respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to the principal of or interest on the Bonds. The District and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to payment of the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond evidencing the obligation of the District to make payments of principal and interest with respect to any Bond. Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in Section 3 hereof with respect to the payment of interest to the registered owners of Bonds at the close of business on the 15th day of the month next preceding the applicable interest payment date, the name "Cede" in this Resolution shall refer to such new nominee of DTC.

In the event that (i) the District determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the District, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the District determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the District shall notify DTC and DTC Participants of the availability through DTC of certificated Bonds and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At that time, the District may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system, as may be acceptable to the District, or such depository's agent or designee, and if the District does not select such alternate universal book-entry system, then the Bonds may be registered in whatever name or names registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 4(a) hereof.

Notwithstanding any other provisions of this Resolution to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the name provided in the Representation Letter.

Section 5. (a) Optional Redemption. All or a portion of the Bonds, if any, due on and after the date, if any, specified in the Bond Notification shall be subject to redemption prior to maturity at the option of the District from any available funds, as a whole or in part, and if in part

in integral multiples of \$5,000 in any order of their maturity as determined by the District (less than all of the Bonds of a single maturity to be selected by the Bond Registrar), on the date specified in the Bond Notification (but not later than December 1, 2028), and on any date thereafter, at the redemption price of par plus accrued interest to the redemption date.

(b) *Mandatory Redemption.* The Bonds maturing on the date or dates, if any, indicated in the Bond Notification shall be subject to mandatory redemption, in integral multiples of \$5,000 selected by lot by the Bond Registrar, at a redemption price of par plus accrued interest to the redemption date, on December 1 of the years, if any, and in the principal amounts, if any, as indicated in the Bond Notification.

The principal amounts of Bonds to be mandatorily redeemed in each year may be reduced through the earlier optional redemption thereof, with any partial optional redemptions of such Bonds credited against future mandatory redemption requirements in such order of the mandatory redemption dates as the District may determine. In addition, on or prior to the 60th day preceding any mandatory redemption date, the Bond Registrar may, and if directed by the Board shall, purchase Bonds required to be retired on such mandatory redemption date. Any such Bonds so purchased shall be cancelled and the principal amount thereof shall be credited against the mandatory redemption required on such next mandatory redemption date.

(c) *General.* The Bonds shall be redeemed only in the principal amount of \$5,000 and integral multiples thereof. The District shall, at least forty-five (45) days prior to any optional redemption date (unless a shorter time period shall be satisfactory to the Bond Registrar) notify

the Bond Registrar of such redemption date and of the principal amount and maturity or maturities of Bonds to be redeemed. For purposes of any redemption of less than all of the outstanding Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot by the Bond Registrar from the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided* that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion. The Bond Registrar shall make such selection upon the earlier of the irrevocable deposit of funds with an escrow agent sufficient to pay the redemption price of the Bonds to be redeemed or the time of the giving of official notice of redemption.

The Bond Registrar shall promptly notify the District in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

Section 6. Redemption Procedure. Unless waived by any holder of Bonds to be redeemed, notice of the call for any such redemption shall be given by the Bond Registrar on behalf of the District by mailing the redemption notice by first class mail at least thirty (30) days and not more than sixty (60) days prior to the date fixed for redemption to the registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All notices of redemption shall state:

- (1) the redemption date,
- (2) the redemption price,
- (3) if less than all outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (4) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date,
- (5) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Bond Registrar, and
- (6) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the District shall have been received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the District, state that said redemption shall be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the District shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the District shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, and notwithstanding failure to receive such notice, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the registered holder a new Bond or Bonds of the same maturity in the amount of the unpaid principal.

If any Bond or portion of Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid, bear interest from the redemption date at the rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

Section 7. Form of Bond. The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraph [6] and the paragraphs thereafter, as may be appropriate, shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED
No. _____

REGISTERED
\$ _____

UNITED STATES OF AMERICA

STATE OF ILLINOIS

COUNTY OF COOK

COMMUNITY CONSOLIDATED SCHOOL DISTRICT NUMBER 64

GENERAL OBLIGATION LIMITED TAX SCHOOL BOND, SERIES 201__

See Reverse Side for
Additional Provisions

Interest Maturity Dated
Rate: ____% Date: December 1, 20__ Date: _____, 201__ CUSIP: 213669 ____
Registered Owner:

Principal Amount:

[1] KNOW ALL PERSONS BY THESE PRESENTS, that Community Consolidated School District Number 64, Cook County, Illinois (the “*District*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond or from the most recent interest payment date to which interest has been paid at the Interest Rate per annum set forth above on June 1 and December 1 of each year, commencing _____, 20__, until said Principal Amount is paid. Principal of this Bond is payable in lawful money of the United States of

America upon presentation and surrender hereof at the principal corporate trust office of _____, _____, _____, as bond registrar and paying agent (the "*Bond Registrar*"). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the District maintained by the Bond Registrar, at the close of business on the 15th day of the month next preceding each interest payment date and shall be paid by check or draft of the Bond Registrar, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the District, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of a direct annual tax to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity. Although this Bond constitutes a general obligation of the District and no limit exists on the rate of said direct annual tax, the amount of said tax is limited by the

provisions of the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “Law”). The Law provides that the annual amount of the taxes to be extended to pay the issue of bonds of which this Bond is one and all other limited bonds (as defined in the Local Government Debt Reform Act of the State of Illinois, as amended) heretofore and hereafter issued by the District shall not exceed the debt service extension base (as defined in the Law) of the District (the “Base”), as more fully described in the proceedings of the District providing for the issue of this Bond. Payments on the Bonds from the Base will be made on a parity with the payments on the outstanding limited bonds heretofore issued by the District. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District’s limited bonds.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, said Community Consolidated School District Number 64, Cook County, Illinois, by its Board of Education, has caused this Bond to be signed by the manual or duly authorized facsimile signatures of the President and Secretary of said Board of Education, and to be registered, numbered and countersigned by the manual or duly authorized facsimile signature of the School Treasurer who receives the taxes of the District, all as of the Dated Date identified above.

SPECIMEN

President, Board of Education

SPECIMEN

Secretary, Board of Education

Registered, Numbered and Countersigned:

SPECIMEN

School Treasurer

Date of Authentication: _____, 201__

CERTIFICATE
OF
AUTHENTICATION

Bond Registrar and Paying Agent:

_____,
_____, _____

This Bond is one of the Bonds described in the within mentioned resolution and is one of the General Obligation Limited Tax School Bonds, Series 201__, of Community Consolidated School District Number 64, Cook County, Illinois.

_____,
as Bond Registrar

By _____
Authorized Officer

[Form of Bond - Reverse Side]

COMMUNITY CONSOLIDATED SCHOOL DISTRICT NUMBER 64

COOK COUNTY, ILLINOIS

GENERAL OBLIGATION LIMITED TAX SCHOOL BOND, SERIES 201__

[6] This Bond is one of a series of bonds issued by the District for working cash fund purposes, in full compliance with the provisions of the School Code of the State of Illinois, and the Local Government Debt Reform Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and is authorized by the Board of Education of the District by resolutions duly and properly adopted for that purpose, in all respects as provided by law.

[7] [Optional and Mandatory Redemption provisions, as applicable, will be inserted here.]

[8] [Notice of any such redemption shall be sent by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books of the District maintained by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. When so called for redemption, this Bond will cease to bear interest on the specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and shall not be deemed to be outstanding.]

[9] This Bond is transferable by the registered holder hereof in person or by his or her attorney duly authorized in writing at the principal corporate trust office of the Bond Registrar in _____, _____, but only in the manner, subject to the limitations and upon payment of the charges provided in the authorizing resolution, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[10] The Bonds are issued in fully registered form in the denomination of \$5,000 each or authorized integral multiples thereof. This Bond may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other authorized denominations, upon the terms set forth in the authorizing resolution. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date[, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds].

[11] The District and the Bond Registrar may deem and treat the registered holder hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal

hereof and interest due hereon and for all other purposes and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

(ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____
_____ attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 8. Sale of Bonds. The President of the Board, together with one of the Superintendent or the Chief School Business Official of the District (the “*Designated Representatives*”) are hereby authorized to proceed not later than the reorganizational meeting of the Board following the April 2, 2019 consolidated election (if changes in Board membership occur) or the 10th day of June, 2019 (if no changes in Board membership occur), without any further authorization or direction from the Board, to sell the Bonds upon the terms as prescribed

in this Resolution. The Bonds hereby authorized shall be executed as in this Resolution provided as soon after the delivery of the Bond Notification as may be, and thereupon be deposited with the School Treasurer who receives the taxes of the District, and, after authentication thereof by the Bond Registrar, be by said Treasurer delivered to Raymond James & Associates, Inc., Chicago, Illinois (the "*Purchaser*"), upon receipt of the purchase price therefor, the same being not less than 98.0% of the principal amount of the Bonds (exclusive of any original issue discount), plus any accrued interest to the date of delivery, it being hereby found and determined that the sale of the Bonds to the Purchaser is in the best interests of the District and that no person holding any office of the District, either by election or appointment, is in any manner interested, directly or indirectly, in his or her own name or in the name of any other person, association, trust or corporation, in the sale of the Bonds to the Purchaser.

The surety bond executed by the School Treasurer who receives the taxes of the District in connection with the issuance of the Bonds as required by Section 19-6 of the Act is hereby approved and shall be filed with the Executive Director of the North Cook Intermediate Service Center serving the Cook County, Illinois, Educational Service Region including the area within the territorial boundaries of the District.

Prior to the sale of the Bonds, the President of the Board or the Superintendent or Chief School Business Official of the District is hereby authorized to approve and execute a commitment for the purchase of a Municipal Bond Insurance Policy (as hereinafter defined), to further secure the Bonds, as long as the present value of the fee to be paid for the Municipal

Bond Insurance Policy (using as a discount rate the expected yield on the Bonds treating the fee paid as interest on the Bonds) is less than the present value of the interest reasonably expected to be saved on the Bonds over the term of the Bonds as a result of the Municipal Bond Insurance Policy.

Upon the sale of the Bonds, the Designated Representatives shall prepare a Notification of Sale of the Bonds, which shall include the pertinent details of sale as provided herein (the "*Bond Notification*"). In the Bond Notification, the Designated Representatives shall find and determine that the Bonds have been sold at such price and bear interest at such rates that either the true interest cost (yield) or the net interest rate received upon the sale of the Bonds does not exceed the maximum rate otherwise authorized by applicable law. The Bond Notification shall be entered into the records of the District and made available to the Board at the next regular meeting thereof; but such action shall be for information purposes only, and the Board shall have no right or authority at such time to approve or reject such sale as evidenced in the Bond Notification.

Upon the sale of the Bonds, as evidenced by the execution and delivery of the Bond Notification by the Designated Representatives, the President and Secretary of the Board and the School Treasurer who receives the taxes of the District, the Superintendent, the Chief School Business Official and any other officers of the District, as shall be appropriate, shall be and are hereby authorized and directed to approve or execute, or both, such documents of sale of the Bonds as may be necessary, including, without limitation, the contract for the sale of the Bonds

between the District and the Purchaser (the "*Purchase Contract*"). Prior to the execution and delivery of the Purchase Contract, the Designated Representatives shall find and determine that no person holding any office of the District, either by election or appointment, is in any manner interested, directly or indirectly, in his or her own name or in the name of any other person, association, trust or corporation, in the Purchase Contract.

The Bonds before being issued shall be registered, numbered and countersigned by the School Treasurer who receives the taxes of the District, such registration being made in a book provided for that purpose, in which shall be entered the record of the resolution authorizing the Board to borrow said money and a description of the Bonds issued, including the number, date, to whom issued, amount, rate of interest and when due.

The use by the Purchaser of any Preliminary Official Statement and any final Official Statement relating to the Bonds (the "*Official Statement*") is hereby ratified, approved and authorized; the execution and delivery of the Official Statement is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the District to consummate the transactions contemplated by the Purchase Contract, this Resolution, said Preliminary Official Statement, the Official Statement and the Bonds.

Section 9. Tax Levy. In order to provide for the collection of a direct annual tax to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there be and there is hereby levied upon all the taxable property within the District a direct annual tax for each of the years while the Bonds or any of them are outstanding, and that

there be and there is hereby levied upon all of the taxable property in the District, the following direct annual tax, to-wit:

FOR THE YEAR	A TAX TO PRODUCE THE SUM OF:	
2018	\$ 84,104.65	for interest and principal up to and including December 1, 2019
2019	187,394.11	for interest and principal
2020	1,500,000.00	for interest and principal
2021	1,500,000.00	for interest and principal
2022	1,500,000.00	for interest and principal
2023	1,500,000.00	for interest and principal
2024	1,500,000.00	for interest and principal
2025	1,500,000.00	for interest and principal
2026	1,500,000.00	for interest and principal
2027	1,500,000.00	for interest and principal
2028	1,500,000.00	for interest and principal

Principal or interest maturing at any time when there are not sufficient funds on hand from the foregoing tax levy to pay the same shall be paid from the general funds of the District, and the fund from which such payment was made shall be reimbursed out of the taxes hereby levied when the same shall be collected.

The District covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the District will take no action or fail to take any action which in any way would adversely affect the ability of the District to levy and collect the foregoing tax levy and the District and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

To the extent that the taxes levied above exceed the amount necessary to pay debt service on the Bonds as set forth in the Bond Notification, the President and Secretary of the Board and the School Treasurer who receives the taxes of the District are hereby authorized to direct the abatement of such taxes to the extent of the excess of such levy in each year over the amount necessary to pay debt service on the Bonds in the following bond year. Proper notice of such abatement shall be filed with the County Clerk of Cook County, Illinois (the "*County Clerk*"), in a timely manner to effect such abatement.

Section 10. Filing of Resolution. Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2018 to 2028, inclusive, ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund to be designated "School Bond and Interest Fund of 201__" (the "*Bond Fund*"), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this Resolution shall also be filed with the

School Treasurer who receives the taxes of the District. Interest earnings on the Bond Fund and the Working Cash Fund of the District have not been earmarked or restricted by the Board for a designated purpose.

Section 11. Limitation on Extension; General Obligation Pledge; Additional Obligations. Notwithstanding any other provision of this Resolution, the annual amount of the taxes to be extended by the County Clerk to pay the Bonds and all other limited bonds (as defined in the Debt Reform Act) heretofore and hereafter issued by the District shall not exceed the debt service extension base (as defined in the Property Tax Extension Limitation Law of the State of Illinois, as amended) of the District (the “*Base*”).

No limit, however, exists on the rate of the direct annual tax levied herein, and the Bonds shall constitute a general obligation of the District.

Payments on the Bonds from the Base will be made on a parity with the payments on the District’s outstanding General Obligation Limited Tax School Bonds, Series 2014A. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District’s limited bonds.

Section 12. Use of Bond Proceeds. All moneys derived from the issuance of the Bonds hereby authorized shall be used only for the purpose and in the manner provided by the Act. Any accrued interest received on the delivery of the Bonds is hereby appropriated for the purpose of paying first interest due on the Bonds and is hereby ordered deposited in the Bond

Fund. The principal proceeds of the Bonds and any premium received on the delivery of the Bonds are hereby appropriated to pay the costs of issuance of the Bonds and for working cash fund purposes, and that portion thereof not needed to pay such costs shall be set aside in a separate fund known and designated as the “Working Cash Fund of Community Consolidated School District Number 64, Cook County, Illinois,” which said fund shall be held apart and maintained as provided in Article 20 of the Act at least until all the Bonds have been retired or all the Bond proceeds have been fully spent (whichever is earlier), and shall not be used for any other purpose whatsoever. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser on behalf of the District from the proceeds of the Bonds.

Section 13. Non-Arbitrage and Tax-Exemption. The District hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “Code”), or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The District acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from Federal income taxation for interest paid on the Bonds, under present rules, the District may be treated as a “taxpayer” in such examination and agrees that it

will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The District also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the District responsible for issuing the Bonds, the same being the President and Secretary of the Board and the School Treasurer who receives the taxes of the District, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the District and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the District in such compliance.

Section 14. Designation of Issue. The District hereby designates each of the Bonds as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code.

Section 15. Reimbursement. With respect to expenditures for projects paid (a) with proceeds of the Bonds and (b) within the 60 day period ending on this date and with respect to which no declaration of intent was previously made, the District hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

Section 16. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

Section 17. Duties of Bond Registrar. If requested by the Bond Registrar, the President and Secretary of the Board are authorized to execute the Bond Registrar’s standard form of agreement between the District and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of Bonds as provided for herein;

(d) to cancel and/or destroy Bonds which have been paid at maturity or upon redemption prior to maturity or submitted for exchange or transfer;

(e) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed; and

(f) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

Section 18. Continuing Disclosure Undertaking. The President of the Board is hereby authorized, empowered and directed to execute and deliver a Continuing Disclosure Undertaking under Section (b)(5) of Rule 15c2-12 adopted by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended (the “*Continuing Disclosure Undertaking*”). When the Continuing Disclosure Undertaking is executed and delivered on behalf of the District as herein provided, the Continuing Disclosure Undertaking will be binding on the District and the officers, employees and agents of the District, and the officers, employees and agents of the District are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Resolution, the sole remedy for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance by court order to cause the District to comply with its obligations under the Continuing Disclosure Undertaking.

Section 19. Municipal Bond Insurance. In the event the payment of principal and interest on the Bonds is insured pursuant to a municipal bond insurance policy (the “*Municipal Bond Insurance Policy*”) issued by a bond insurer (the “*Bond Insurer*”), and as long as such Municipal Bond Insurance Policy shall be in full force and effect, the District and the Bond Registrar agree to comply with such usual and reasonable provisions regarding presentment and payment of the Bonds, subrogation of the rights of the Bondholders to the Bond Insurer upon payment of the Bonds by the Bond Insurer, amendment hereof, or other terms, as approved by the President of the Board on advice of counsel, his or her approval to constitute full and complete acceptance by the District of such terms and provisions under authority of this Section.

Section 20. Record-Keeping Policy and Post-Issuance Compliance Matters. On February 24, 2014, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the District, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the District or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the District hereby reaffirm the Policy.

Section 21. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or

unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 22. Repeal. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted December 10, 2018.

President, Board of Education

Secretary, Board of Education

MINUTES of a regular public meeting of the Board of Education of Community Consolidated School District Number 64, Cook County, Illinois, held in the Multipurpose Room of the Jefferson School, 8200 Greendale Avenue, Niles, Illinois, in said School District at 7:00 o'clock P.M., on the 10th day of December, 2018.

* * *

The meeting was called to order by the President, and upon the roll being called, Anthony Borrelli, the President, and the following members were physically present at said location:

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference:

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever:

The President announced that the next item for consideration was the issuance of not to exceed \$9,900,000 general obligation limited tax bonds to be issued by the District pursuant to Article 20 of the School Code for the purpose of increasing the District's working cash fund, and

that the Board of Education would consider the adoption of a resolution providing for the issue of said bonds and the levy of a direct annual tax to pay the principal and interest thereon. The President then explained that the resolution sets forth the parameters for the issuance of said bonds and sale thereof by designated officials of the District and summarized the pertinent terms of said parameters, including the specific parameters governing the manner of sale, length of maturity, rates of interest, purchase price and tax levy for said bonds.

Whereupon Member _____ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION providing for the issue of not to exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

Member _____ moved and Member _____ seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion of said resolution, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE:

The following members voted NAY:

Whereupon the President declared the motion carried and said resolution duly adopted, in open meeting approved and signed said resolution and directed the Secretary to record the same in full in the records of the Board of Education of Community Consolidated School District Number 64, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at the meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF MINUTES AND RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District Number 64, Cook County, Illinois (the “Board”), and as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 10th day of December, 2018, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION providing for the issue of not to exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 72 hours in advance of the holding of said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended, and the Local Government Debt Reform Act of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Acts and said

Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 10th day of December, 2018.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the ____ day of _____, 201__, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION providing for the issue of not to exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

duly adopted by the Board of Education of Community Consolidated School District Number 64, Cook County, Illinois, on the 10th day of December, 2018, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 201__.

County Clerk of The County of Cook, Illinois

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of Community Consolidated School District Number 64, Cook County, Illinois, and as such official I do further certify that on the 10th day of December, 2018, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION providing for the issue of not to exceed \$9,900,000 General Obligation Limited Tax School Bonds of Community Consolidated School District Number 64, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the execution of a Bond Purchase Agreement with Raymond James & Associates, Inc.

duly adopted by the Board of Education of said School District on the 10th day of December, 2018, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 10th day of December, 2018.

School Treasurer

To: Board of Education
From: Dr. Laurie Heinz, Superintendent
Date: December 10, 2018
Re: Approval to Cease Planning/Implementation of Middle School School Resource Officer (SRO) Program

At the November 12, 2018 regular meeting, the Board reached consensus to take a formal vote at the December 10 regular meeting on ending work to establish a pilot program of utilizing SROs at Emerson and Lincoln middle schools for 8-10 hours weekly. At that time, the Board directed administration to discontinue all activities related to the SRO pilot, including meetings of the new SRO Board Committee, until formal action could be taken by the Board.

An SRO pilot program was originally approved at the Board's August 28, 2017 regular meeting.

ACTION ITEM 18-12-4

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, direct administration to discontinue work to plan/implement an SRO pilot program at the District 64 middle schools and to dissolve the SRO Board Committee as a committee of the Board of Education.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/18

To: Board of Education
Dr. Laurie Heinz, Superintendent

From: Luann Kolstad, Chief School Business Official
Ron DeGeorge, Director of Facility Management

Date: December 10, 2018

Subject: Approval of Summer Construction Bids: Carpenter Elementary School Secure Vestibule and HLS Remodel work; Franklin Elementary School Secure Vestibule and HLS Remodel work; 2019 Flooring Replacement at Franklin and Carpenter Schools

As authorized at the July 9, 2018 Board of Education meeting and updated at the September 10, 2018 Committee-of-the-Whole: Facilities meeting, administration and Studio GC prepared construction documents and sought bids for:

- Completion of Health Life Safety (HLS) projects and Main Office/Secure Vestibule installation at Carpenter School
- Completion of Health Life Safety (HLS) projects and Classroom and Main Office Relocation with Secure Vestibule installation at Franklin School
- Replacement of Carpenter and Franklin flooring in the areas affected by construction and the corridors.

Below are the analysis and recommendations for each project. Overall, Studio GC had estimated that the combined cost of the projects would be \$3,002,414. The recommended bids to be awarded total \$2,581,846, including alternates. This represents a savings of \$420,568 from the original projections. (Attachment 1)

District 64 is very pleased by the high level of interest in bidding our work, with 10-11 contractors participating on each of the two major projects. We believe this is a result of being out to bid early, so that contractors can line up their schedules well in advance for the coming construction season.

Completion of Health Life Safety (HLS) Projects, and Main Office Renovation with Secure Vestibule Installation at Carpenter Elementary School

Bids for the Completion of Health Life Safety (HLS) projects, and Main Office Renovation with Secure Vestibule installation at Carpenter School were received at 11:00 a.m. on Tuesday, December 4, 2018. The District received bids from 11 contractors. The lowest responsible base bid was from Construction Solutions of Illinois (CSI) in the amount of \$792,723 (Attachment 2). Studio GC met with CSI to review the scope of the project and has recommended to administration that the bid be awarded to CSI.

This project had multiple estimates:

HLS Projects	\$ 667,590 - HLS
Main Office Renovation	\$ 517,537 - Capital Projects
Secure Vestibule	<u>\$ 104,000</u> - Capital Projects
Total Estimates	\$1,289,127

The initial estimate from Studio GC for the project was \$1,289,127. The bid to be awarded represents a difference of \$496,404 from the original estimate. Part of this savings is related to HLS work on ceilings which was partially completed in summer 2018 when the mechanicals were replaced and fire stops were installed. The remaining fire stops in the ceilings are in the other areas of the building. In addition, the scope was changed during the final design phase with the addition of approximately 800 square feet of space requiring remodeling. A toilet facility and conference room were added to the office, which then moved a small classroom and teachers lounge.

Related to this work, the District will incur architectural (7.5%) and construction management (2.0%) fees of \$75,309 for this project.

Completion of Health Life Safety (HLS) Projects, Main Office Relocation, Classroom Renovations and Secure Vestibule Installation at Franklin Elementary School

Bids for the Completion of Health Life Safety (HLS) projects, and Main Office Relocation with Secure Vestibule installation at Franklin School were received at 10:00 a.m. on Tuesday, December 4, 2018. The District received bids from 10 contractors. The lowest responsible base bid was from Construction Solutions of Illinois (CSI) in the amount of \$1,341,723 (Attachment 3). Studio GC met with CSI to review the scope of the project and has recommended to administration that the bid be awarded to CSI.

This project had multiple estimates:

HLS Projects	\$ 105,636 - HLS
Main Office Relocation & Classroom Renovation	\$ 816,917 - Capital Projects
Secure Vestibule	\$ 94,000 - Capital Projects
Plumbing Replacement	<u>\$ 162,893</u> - HLS/Capital
Total Estimates	\$1,179,446

The initial estimate from Studio GC for the project was \$1,179,446. The bid to be awarded represents an additional cost of \$162,277 from the original estimate. The scope was increased during final design of the mechanical systems as we were unable to reuse the existing mechanical equipment to serve the newly constructed classrooms that will take the place of the existing office area. Some minor changes to the roof structure and roofing repairs are also required. Since the required mechanical work could not be confined to the new office area, we are replacing the ceiling and lights in the hallway too. These changes added some cost to the interior remodeling portion of the project. Lastly, we added the exterior paving work for the additional parking spaces at the new front entrance as requested by the Regional Office of Education. The dumpster pad and its fencing will be relocated to the back of the school on the west side. The parking lot expansion off the east circular drive includes concrete and asphalt paving work, required excavation, and restoration of landscaping in the area which has been modified.

Related to this work, the District will incur architectural (7.5%) and construction management (2.0%) fees of \$127,464 for this project.

Franklin & Carpenter Flooring Replacement

Bids for Flooring Replacement at Franklin and Carpenter Schools were received at 9:00 a.m. on Tuesday, December 4, 2018. The District received bids from two contractors. The lowest responsible bid was from Michael Kautz Flooring in the amount of \$447,400. This bid amount includes an alternate of \$97,750 to replace the flooring in the remaining classrooms at Carpenter School (Attachment 4). With the exception of the gym floors, all flooring will be done at Carpenter School. Franklin’s flooring replacement will include the main hallways, remodeled classrooms and office space. Studio GC met with Michael Kautz Flooring to review the scope of the project and has recommended to administration that the bid be awarded to Michael Kautz Flooring.

This project had multiple estimates:

Franklin Corridor Flooring	\$ 304,412 - Capital Projects
Carpenter Remaining Corridor Flooring	\$ 68,304 - Capital Projects
Carpenter Remaining Classroom Flooring (Alternate)	<u>\$ 161,124</u> - Capital Projects
Total Estimates	\$ 533,840

The initial estimate from Studio GC for the project was \$533,840. The bid to be awarded represents a savings of \$86,440 for this project which will be used on the abatement project. The flooring asbestos abatement bid will be going out in the near future with work occurring over spring break 2019.

Related to this work, the District will incur architectural (7.5%) and construction management (2.0%) fees of \$42,503 for this project.

Should you have any questions about these recommendations, please feel free to contact Mrs. Kolstad prior to the Board meeting so that she may have the information immediately at hand to respond before Board action on December 10.

ACTION ITEM 18-12-5

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Completion of Health Life Safety (HLS) projects, Main Office Renovation with Secure Vestibule installation at Carpenter School to Construction Solutions Illinois (CSI) in the amount of \$792,723.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

ACTION ITEM 18-12-6

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Completion of Health Life Safety (HLS) projects, Classroom and Main Office Relocation with Secure Vestibule installation at Franklin School to Construction Solutions Illinois (CSI) in the amount of \$1,341,723.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

ACTION ITEM 18-12-7

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Carpenter and Franklin Flooring Replacement Project to Michael Kautz Flooring in the amount of \$447,400. This includes an alternative to finish the replacement of classroom floors at Carpenter School in the amount of \$97,750.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/2018



2019 Proposed Projects



Preliminary Updated Project Budgets - December 6, 2018

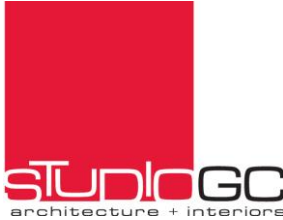
2019			
Priority Code	School	Item	Total Project Cost
B	Franklin	Plumbing	\$80,368
B	Franklin	Mechanical	\$11,472
B	Franklin	Fire	\$16,943
B	Franklin	Doors	\$7,942
B	Lincoln	Fire Separation	\$1,105,845
B	Lincoln	Doors	\$269,212
B	Washington	Electrical	\$78,236
B	Washington	Plumbing	\$80,271
B	Carpenter	Plumbing	\$159,742
B	Carpenter	Mechanical	\$60,228
B	Carpenter	Fire	\$19,933
B	Carpenter	Ceiling	\$286,313
B	Carpenter	Doors	\$49,109
B	Carpenter	Electrical	\$162,343
Total			\$2,387,958
2	Franklin	Water Piping	\$179,992
2	Lincoln	Repavement of Parking/ Play Lots	\$902,672 **
2	Carpenter	Water Piping	\$447,669
Total			\$1,530,333
Total			\$0
Capital	Carpenter	SV	\$792,723 #
Capital	Field	SV	\$2,500,000 ##
Capital	Emerson	SV	\$250,000 ***
Capital	Franklin	SV	\$1,341,723 #
Capital	Washington	Music/ Art/ Teachers Lounge	\$300,000 ***
Capital	Washington	LRC	\$250,000
Total			\$5,434,446
Total Project Cost			\$9,352,737

* Total Project Costs for all projects include abatement, construction contingency and A/E/CM fees
 ** \$150,000 included in the cost estimate for site detention requirements to be determined with City of Park Ridge
 *** Design needs not fully scoped at this time
 # Actual Construction Bid Proposals Received 11/4/2018
 ## Board Approved Budget at the No. 12th Meeting

Proposed Additional 2019 Work

Field	Task	Total Project Cost
Field	Corridor Flooring	\$370,222
	Total	\$370,222
Franklin	Corridor Flooring	\$336,367
	Total	\$336,367
Carpenter	Corridor Flooring	\$75,474
	Classroom Flooring	\$178,038
	Total	\$253,512
Lincoln	Classroom Flooring, 1st and 2nd	\$578,065
	Total	\$578,065
Washington		\$0
District-Wide	District wide tuckpointing *	\$50,000
	Interior door & hardware replacement (includes 550 doors @ \$2,400 each; frames to remain)	\$1,584,000
	Total	\$1,634,000
	Additional Project Cost	\$3,172,166

* General masonry tuckpointing to be used as required



223 West Jackson Boulevard
Suite 1200
Chicago, IL 60606
Phone: 312 253 3400
Fax: 312 253 3401

December 5, 2018

Mrs. Luann Kolstad
Chief School Business Official
Park Ridge-Niles School District 64
164 South Prospect Avenue
Park Ridge, IL 60068

RE: 2019 Secure Vestibule and HLS Remodel
Carpenter Elementary School
Project No. 18079

Dear Luann:

Bids for the above referenced project were received at 11:00 a.m. on Tuesday, December 4, 2018. There were 15 bidders of record; 11 bids were received. A bid tabulation sheet is herein attached for your review.

We have analyzed the bids and the qualifications of the bidders and recommend that the contract for the 2019 Secure Vestibule and HLS Remodel at Carpenter Elementary School be awarded to the lowest responsible, responsive bidder, **Construction Solutions of IL**, in the amount of their base bid proposal of **\$792,723.00**.

Please note that the total bid amount includes a total of \$85,000.00 in contingency allowance monies. Any unused allowance money will be credited back to the school district at the conclusion of the project.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Richard Petricek, AIA
Senior QA and QC Manager

Enclosure – Bid Tabulation

cc: Vicki Luczynski, StudioGC



223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Secure Vestibule and HLS Remodel
 Carpenter Elementary School
Project No.: 18079
Bid Date: Tuesday, December 4, 2018 @ 11:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Addendum			Bid Bond	Remarks
		#1	#2	#3		
ATP Enterprise Group 847-656-3436	\$995,000.00	X	X	X	X	
Bergen Construction 847-991-1500	NO BID					
CCDS 847-983-8828	\$799,700.00	X	X	X	X	
Chicago Commercial Construction 773-721-2500	\$945,000.00	X	X	X	X	
CMM Group 708-251-5910	NO BID					
Construction Solutions of IL 708-239-0001	\$792,723.00	X	X	X	X	



223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Secure Vestibule and HLS Remodel
 Carpenter Elementary School
Project No.: 18079
Bid Date: Tuesday, December 4, 2018 @ 11:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Addendum			Bid Bond	Remarks
		#1	#2	#3		
D Kersey Construction 847-919-4980	\$887,500.00	X	X	X	X	
F. H. Paschen 312-270-5767	\$875,000.00	X	X	X	X	
Frontier Construction 708-460-9669	NO BID					
Kandu Construction 847-456-4028	\$961,000.00	X	X	X	X	
Manuos General 847-973-0600	\$905,000.00	X	X	X	X	
Metropolitan Corp. 708-201-0870	\$1,063,000.00	X	X	X	X	

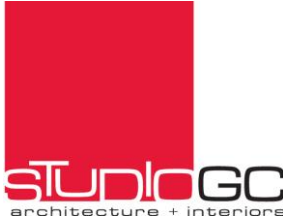


223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Secure Vestibule and HLS Remodel
 Carpenter Elementary School
Project No.: 18079
Bid Date: Tuesday, December 4, 2018 @ 11:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Addendum			Bid Bond	Remarks
		#1	#2	#3		
Paul Borg Construction Co. 773-523-1111	\$831,000.00	X	X	X	X	
Reef LLC 312-373-9339	NO BID					
Robert Yiu Construction 630-325-6800	\$1,000,000.00	X	X	X	X	



223 West Jackson Boulevard
Suite 1200
Chicago, IL 60606
Phone: 312 253 3400
Fax: 312 253 3401

December 5, 2018

Mrs. Luann Kolstad
Chief School Business Official
Park Ridge-Niles School District 64
164 South Prospect Avenue
Park Ridge, IL 60068

RE: 2019 Secure Vestibule and HLS Remodel
Franklin Elementary School
Project No. 18078

Dear Luann:

Bids for the above referenced project were received at 10:00 a.m. on Tuesday, December 4, 2018. There were 15 bidders of record; 10 bids were received. A bid tabulation sheet is herein attached for your review.

We have analyzed the bids and the qualifications of the bidders and recommend that the contract for the 2019 Secure Vestibule and HLS Remodel at Franklin Elementary School be awarded to the lowest responsible, responsive bidder, **Construction Solutions of IL**, in the amount of their base bid proposal of **\$1,341,723.00**.

Please note that the total bid amount includes a total of \$100,000.00 in contingency allowance monies. Any unused allowance money will be credited back to the school district at the conclusion of the project.

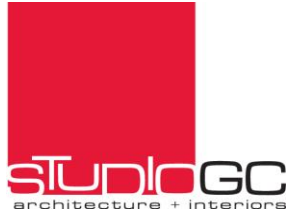
Please do not hesitate to contact me if you have any questions.

Sincerely,

Richard Petricek, AIA
Senior QA and QC Manager

Enclosure – Bid Tabulation

cc: Vicki Luczynski, StudioGC



223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Secure Vestibule and HLS Remodel
 Franklin Elementary School
Project No.: 18078
Bid Date: Tuesday, December 4, 2018 @ 10:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Addendum			Bid Bond	Remarks
		#1	#2	#3		
ATP Enterprise Group 847-656-3436	NO BID					
Bergen Construction 847-991-1500	NO BID					
CCDS 847-983-8828	NO BID					
Chicago Commercial Construction 773-721-2500	\$1,548,000.00	X	X	X	X	
CMM Group 708-251-5910	NO BID					
Construction Solutions of IL 708-239-0001	\$1,341,723.00	X	X	X	X	



223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Secure Vestibule and HLS Remodel
 Franklin Elementary School
Project No.: 18078
Bid Date: Tuesday, December 4, 2018 @ 10:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Addendum			Bid Bond	Remarks
		#1	#2	#3		
D Kersey Construction 847-919-4980	\$1,470,400.00	X	X	X	X	
F. H. Paschen 312-270-5767	\$1,380,000.00	X	X	X	X	
Frontier Construction 708-460-9669	\$1,508,000.00	X	X	X	X	
Kandu Construction 847-456-4028	\$1,667,000.00	X	X	X	X	
Manusos General 847-973-0600	\$1,495,000.00	X	X	X	X	
Metropolitan Corp. 708-201-0870	\$1,780,000.00	X	X	X	X	

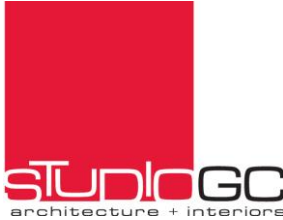


223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Secure Vestibule and HLS Remodel
 Franklin Elementary School
Project No.: 18078
Bid Date: Tuesday, December 4, 2018 @ 10:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Addendum			Bid Bond	Remarks
		#1	#2	#3		
Paul Borg Construction Co. 773-523-1111	\$1,457,000.00	X	X	X	X	
Reef LLC 312-373-9339	NO BID					
Robert Yiu Construction 630-325-6800	\$1,550,000.00	X	X	X	X	



223 West Jackson Boulevard
Suite 1200
Chicago, IL 60606
Phone: 312 253 3400
Fax: 312 253 3401

December 5, 2018

Mrs. Luann Kolstad
Chief School Business Official
Park Ridge-Niles School District 64
164 South Prospect Avenue
Park Ridge, IL 60068

RE: 2019 Flooring Replacement
Multiple Schools
Project No. 18103

Dear Luann:

Bids for the above referenced project were received at 9:00 a.m. on Tuesday, December 4, 2018. There were four (4) bidders of record; two (2) bids were received. A bid tabulation sheet is herein attached for your review.

We have analyzed the bids and the qualifications of the bidders and recommend that the contract for the 2019 Flooring Replacement at Multiple Schools be awarded to the lowest responsible, responsive bidder, **Michael Kautz Carpets and Designs, Inc.**, in the amount of their base bid proposal of **\$447,400.00**.

Please note that the total bid amount includes a total of \$60,000.00 in contingency allowance monies. Any unused allowance money will be credited back to the school district at the conclusion of the project.

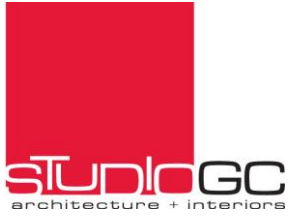
Please do not hesitate to contact me if you have any questions.

Sincerely,

Richard Petricek, AIA
Senior QA and QC Manager

Enclosure – Bid Tabulation

cc: Vicki Luczynski, StudioGC



223 W. Jackson Blvd., Suite 1200
 Chicago, IL 60606
 P: 312.253.3400 F: 312.253.3401

Client: Park Ridge-Niles School District 64
Project Name: 2019 Flooring Replacement
 Multiple Schools
Project No.: 18103
Bid Date: Tuesday, December 4, 2018 @ 9:00 a.m.
Project Architect: Rick Petricek

BID TAB WORKSHEET

Contractor	Total Bid Amount	Alternate No. 1	Addendum			Bid Bond	Remarks
			#1	#2	#3		
Johnson Floor Co. 708-354-5510	NO BID						
Michael Kautz 847-394-8200	\$447,400.00	\$97,750.00	X	X	X	X	
Pinnacle Flooring Co. 708-712-2410	\$516,789.00	\$130,900.00	X	X	X	X	
REEF LLC 312-719-4826	NO BID						

Alternate No. 1: Amount Deducted to remove the installation of classroom floors as noted in Addendum 3.



223 West Jackson Boulevard
Suite 1200
Chicago, IL 60606
Phone: 312 253 3400
Fax: 312 253 3401

December 10, 2018

Mrs. Luann Kolstad
Park Ridge-Niles School District 64
164 South Prospect Avenue
Park Ridge, IL 60068

Re: Prevailing Wage Cost Update

Dear Luann,

Based on our discussion, we have updated our analysis from last construction cycle. We have re-analyzed our project records and files. The purpose of this analysis was to ascertain the relative differential between prevailing wage required projects and private sector (non-prevailing wage) projects.

Illinois School projects, as those in Park Ridge-Niles School District 64, require prevailing wage for construction. Therefore, there are no direct projects that can be easily compared from our project history. We do, however have several interior remodeling and shell buildings for private sector clients that we have completed in the past 8 years.

Again, we have normalized the work scopes to be as close as possible to determine if there was a difference in construction costs. So, we compared interior renovations for our Private sector clients to similar scopes of our Public-School projects, including Park Ridge-Niles School District 64. We took the itemized project work items and categorized them to closely match each remodeling project type. Lastly, we incorporated any increases in prevailing wage from 2017 to 2018. We then averaged the numbers for both Private projects and Public-School projects. Based on our analysis, we have calculated a premium approaching 9.67%.

In order to attempt to validate the renovation or remodeling cost increment, we did the same with building shells for Private clients compared to additions for Public School clients. This analysis revealed a 9.36% premium increment.

Rationally evaluating these numbers, we looked at the assumptions. First, the material costs for both would be the same with the exception that Public School projects are tax exempt. This amounts to about a 6.5% to 7.5% differential. The number of hours required to perform a task or installation would be essentially the same assuming skilled labor for both project types. Both markets are drawing from the same geographic area and in several cases, contractors perform work in both markets concurrently. In addition, both markets see competitive bidding so the Overhead and Profit (OH&P) can be assumed to be nearly the same. However, for our Private sector clients we see a select group of usually 3-4 bidders. For our Public-School clients, we can see upwards



of 6-10 bidders. The increase number of bidders could put downward pressure on OH&P. Hourly worker wages seem to be the last area of variability on the differential. For this lasted revision, we adjusted based on the prevailing wage increases from 2017 to 2018 of approximately 1.1% across all trades.

In conclusion, we feel that based on this analysis, the prevailing wage condition for Public School projects could result in a 9.4% to 9.7% premium over their Private sector counterparts.

Please feel free to call if you have any questions or wish to discuss these points.

Thank you,

A handwritten signature in black ink, appearing to read "Patrick Callahan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Patrick Callahan, AIA, LEED AP
Principal

To: Board of Education
Dr. Laurie Heinz, Superintendent
From: Luann Kolstad, Chief School Business Official
Date: December 10, 2018
Subject: Report and Acceptance of Annual Audit Report FY18

The following documents are enclosed for Board review and acceptance:

- Audited Financial Statements for the year ended June 30, 2018 (Attachment 1)
- Required Communication Letters (Attachment 2)
- ISBE Annual Financial Report for the year ended June 30, 2018 (Attachment 3)

Background

Public school districts in Illinois are required to have an audit performed annually by an independent, external auditor. Klein Hall CPAs completed District 64's audit for the year ending June 30, 2018. The auditors' three primary objectives are to:

- 1) Understand the District's financial processes and controls in order to identify risks and inefficiencies;
- 2) Examine the District's financial records for possible errors in account balances; and
- 3) Review federal grant programs for compliance with rules and regulations.

Klein Hall CPAs communicates the results of their work through their audit opinion (located on pages 1-3 of the audited financial statements) and a set of Required Communication Letters.

Audit Report

District 64 received an unqualified audit opinion for 2017-18, which indicates the financial statements prepared by the Business Office are free of material misstatement and fairly represent the District's financial condition. More specifically, the auditors did not propose any adjustments to the District's June 30, 2018 balances.

A new Governmental Accounting Standards Board (GASB) pronouncement went into effect this year, which resulted in a substantial adjustment to the District's prior year balances for comparative purposes. GASB Statement 75 requires all school districts to report a liability for post-employment healthcare benefits received by certified employees via the Teachers' Health Insurance Security (THIS) Fund after they retire. An actuary calculated the THIS Fund's total liability, and District 64 recorded its share of the liability on its full accrual statements only, which means there is no impact to the District's fund balances. The District's liability was \$45.5 million as of the beginning of the year and \$45.1 million at the end of the year.

A second adjustment was made to prior year balances for accumulated depreciation on capital assets. While preparing for this year's audit, the District identified an error made by the appraisal company in 2017 when calculating depreciation expense. The District informed the auditors of the error, and the correction increased the District's assets in the prior year by \$2.9 million. The adjustment affected the full accrual statements only and had no impact to fund balance.

Communication Letters

The auditors utilize the Required Communication Letters to describe audit results in more detail for the Board. The first letter titled "Report on Internal Control over Financial Reporting and on Compliance and Other Matters" indicates District 64 has no internal control weaknesses or deficiencies being reported to the State of Illinois. This is the 7th consecutive year that District 64 has had no reportable findings.

The second letter titled "Management Letter" lists any minor recommendations from the auditors that are mentioned for the District's internal consideration, but are not severe enough to warrant reporting to the State. The auditors made one recommendation for 2017-18.

Auditor Recommendation: We noted that the District only budgets one expense line item in the Municipal Retirement/Social Security Fund, even though the District properly posts the actual expenses to the correct expense line items. Not budgeting to the correct line item does not allow the District to monitor budget to actual on a line item basis, which could result in a mis-posting that is not identified. We recommend that the District change its budgeting practice to allocate the Municipal Retirement/Social Security Fund budget to the correct line items.

District Response: The District acknowledges that it budgets in this manner for the Municipal Retirement/Social Security Fund. However, the District believes that it is not necessary to budget at a function level within this fund for three reasons.

- 1) All expenses in the Municipal Retirement/Social Security Fund are employee benefits that are processed through payroll. The District's financial software is designed so that all payroll-related benefits are automatically recorded to the same function/account number that is used for the salary the benefits correspond to.
- 2) The Business Office reviews budget to actual results by function for all salary expenses on a monthly basis as part of the preparation of the monthly financial statements presented to the Board. The Business Office also reviews budget to actual results in total for the Municipal Retirement/Social Security Fund. Any unusual variances identified during this review are investigated and, if necessary, corrected.
- 3) The auditors recognize that the District is properly recording actual expenses to the correct line items and have not identified any adjustments to these expenses.

The budget for 2018-19 finalized in September was completed in the same manner. While the District understands the auditor's concerns, there are sufficient checks and balances in place to prevent

misclassified expenses, so the District does not plan to make any changes to this budgeting process going forward.

The third letter titled “Communication with Those Charged with Governance” summarizes the auditor’s responsibilities and any unusual matters encountered during the audit. The auditors did not highlight anything out of the ordinary.

Conclusion

The Business Office views the annual audit as an important tool to validate the accuracy of the financial information that serves as the basis for many of the Board’s fiscal decisions. The opinions of the independent auditor also add transparency regarding how the community’s money is being spent. The District remains receptive to the auditor’s requests for information and recommendations regarding procedural improvements. There are many District staff members from various departments who prepare data and answer questions for the auditors each year. The Business Office is appreciative of the contributions from various individuals that play a role in this important process and are pleased to be able to report to the Board the completion of another successful financial audit.

ACTION ITEM 18-12-8

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, accept the annual audit report as presented for the fiscal year ending June 30, 2018.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/2018

**PARK RIDGE-NILES
SCHOOL DISTRICT 64**

Annual Financial Report

For the year ended
June 30, 2018

PARK RIDGE-NILES SCHOOL DISTRICT 64

Table of Contents

	<u>Page(s)</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis.....	4-11
 Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	14
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Fiduciary Assets and Liabilities – Agency Fund.....	18
Notes to the Financial Statements	19-52
 Required Supplementary Information	
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund	53
Schedule of Employer Contributions – Illinois Municipal Retirement Fund	54
Schedule of the District's Proportionate Share of the Net Pension Liability – Teachers' Retirement System	55
Schedule of Employer Contributions – Teachers' Retirement System.....	56
Schedule of the District's Proportionate Share of the Net Other Post-Employment Benefits Liability – Teachers' Health Insurance Security Fund	57
Schedule of Employer Contributions – Teachers' Health Insurance Security Fund.....	58
Schedule of Changes in the Employer's Net Other Post-Employment Benefits Liability and Related Ratios –Post-Employment Healthcare Plan	59
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	60
Notes to Required Supplementary Information	61
 Combining and Individual Fund Financial Statements and Schedules	
General Fund	
Combining Balance Sheet by Account	62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by Account.....	63
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
Educational Account.....	64-73
Operations and Maintenance Account	74-75
Working Cash Account.....	76
Tort Immunity Account.....	77-78

PARK RIDGE-NILES SCHOOL DISTRICT 64

Table of Contents

	<u>Page(s)</u>
Major Capital Projects Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	79
Combining Balance Sheet – Nonmajor Governmental Funds	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	81
Special Revenue Funds	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
Transportation Fund	82-83
Municipal Retirement/Social Security Fund	84
Debt Service Fund	85
Fiduciary Fund – Agency Fund	
Agency Fund – Activity Funds – Schedule of Changes in Assets and Liabilities	86
Other Supplementary Information	
Schedule of Property Tax Rates, Extensions and Collections	87
Operating Cost and Tuition Charge	88



KLEIN HALL
Independent Auditor's Report

Board of Education
Park Ridge-Niles School District 64
Park Ridge, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District 64 (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Park Ridge-Niles School District 64 as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended June 30, 2018. Statement No. 75 expands disclosures related to postemployment benefits other than pensions and requires the District to report the net other postemployment benefit liability in the statement of net position. The adoption of this statement had no effect on any of the District's fund balances but reduced the District's governmental activities net position by \$49,850,944 as of July 1, 2017 as disclosed in note 14. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules and other supplementary information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

We have also audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the year ended June 30, 2017, which are not presented with the accompanying financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements as a whole. The schedules of revenues, expenditures and changes in fund balances - budget and actual, related to the 2017 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those

basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 schedules of revenues, expenditures and changes in fund balances - budget and actual are fairly stated in material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2018, on our consideration of Park Ridge-Niles School District 64's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Klein Hall CPAs".

Klein Hall CPAs
Aurora, Illinois
November 27, 2018

PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis

For the Year Ended June 30, 2018

This section of Park Ridge-Niles School District 64's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ending June 30, 2018. Please read it in conjunction with the District's financial statements, which immediately follow this section. All amounts are expressed in millions of dollars unless otherwise noted.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued June 1999. The MD&A is management's explanation of the District's financial position.

Financial Highlights

- In total, net position decreased by \$47.8 million. This is due to a prior period adjustment of (\$47.0 million) from the implementation of GASB Statement No. 75 and restatement of capital asset accumulated depreciation as well as an operational deficit of \$0.8 million.
- General revenues accounted for \$70.9 in revenue or 73.3% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$25.7 million or 26.7% of total revenues of \$96.6 million.
- For the 10th consecutive year, the District is positioned to receive a Recognition financial profile rating from the Illinois State Board of Education in 2018, which is the highest possible rating. The State Board officially approves the ratings in March.
- The District made the final payment on its Series 2014B bonds during the year. This leaves only one outstanding debt issuance included in the District's Bond & Interest tax levy.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets plus deferred outflows and liabilities plus deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District's

PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis

For the Year Ended June 30, 2018

governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund (Educational, Operations and Maintenance, Working Cash and Tort Immunity Accounts) and Capital Projects Fund, which are considered to be major funds. The Transportation, Municipal Retirement, and Debt Service, are considered non-major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside the school district. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that of government-wide financial statements.

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its non-certified employees and other post-employment benefits.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis

For the Year Ended June 30, 2018

Financial Analysis of the District as a Whole

Net position: The *combined* net position decreased 70.1% to \$20.4 million as of June 30, 2018 (See Figure A-1). The decrease is mainly attributable to the implementation of GASB Statement No. 75 which reduced beginning net position by \$49.9 million. The District also increased beginning net position by \$2.8 million as part of an adjustment to last year's accumulated depreciation on capital assets. Excluding prior period adjustments, the District's net position decreased \$0.8 million from operations in 2017-18.

Figure A-1

Condensed Statement of Net Position (in millions of dollars)

	Governmental Activities	
	2018	2017
Assets		
Current and other assets	\$ 98.6	\$ 101.5
Capital assets	43.6	39.3
Total Assets	142.2	140.8
Deferred Outflows		
Deferred outflows related to pensions and OPEB	5.3	3.9
Total Deferred Outflows	5.3	3.9
Liabilities		
Current and other liabilities	6.8	7.3
Long-term debt outstanding	78.2	36.2
Total Liabilities	85.0	43.5
Deferred Inflows		
Property taxes levied for subsequent year	31.7	32.0
Deferred inflows related to pensions and OPEB	10.4	1.0
Total Deferred Inflows	42.1	33.0
Net position		
Net investment in capital assets	31.6	28.7
Restricted	16.8	20.9
Unrestricted	(28.0)	18.6
Total Net Position	\$ 20.4	\$ 68.2

The District's total revenues increased 4.1% to \$96.6 million (See Figure A-2). Property taxes account for approximately 69.1% of the District's total revenues. An additional 25.5% of the District's revenue comes from Evidence Based Funding and state and federal grants. Only 5.4% comes from direct charges for services in the form of student fees or other miscellaneous local revenues such as interest income.

The total cost of all programs and services decreased 6.6% to \$97.4 million (See Figure A-2) primarily due to an independent appraisal company's revaluation of the District's capital assets in the prior year. The District's expenses are predominantly related to instructing, caring for (pupil services), and transporting students 78.3%. Administrative and business activities accounted for 8.5% of total costs, and another 9.5% was for maintenance and operation of the District's buildings. 3.7% of expenses relate to community services, tuition paid to private facilities, and interest on long-term debt, which are combined into the other category. The 2017 capital asset revaluation shifted approximately 9% of expenses out of instruction and into operations and maintenance in the previous year. The percentage allocations by category returned to normal in 2018.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis

For the Year Ended June 30, 2018

Total expenses surpassed revenues, decreasing net position by \$0.8 million from last year.

Figure A-2

Changes in Net Position from Operating Results (in millions of dollars)

	Governmental Activities	
	2018	2017
Revenues		
<i>Program Revenues</i>		
Charges for Services	\$ 4.5	\$ 3.7
Operating Grants & Contributions	21.2	20.4
Capital Grants & Contributions	-	-
<i>General Revenues</i>		
Taxes	66.8	66.4
Evidence based funding	3.4	1.7
Other	0.7	0.6
Total Revenues	<u>96.6</u>	<u>92.8</u>
Expenses		
Instruction	63.1	58.9
Pupil & Instructional Services	10.1	10.8
Administration & Business	8.3	8.5
Transportation	3.1	2.9
Operations & Maintenance	9.2	18.5
Other	3.6	4.7
Total Expenses	<u>97.4</u>	<u>104.3</u>
Increase (decrease) in net position	<u>(0.8)</u>	<u>(11.5)</u>
Net position - beginning of year, original	68.2	79.7
Prior period adjustment	-47.0	0.0
Net position - beginning of year, restated	<u>21.2</u>	<u>79.7</u>
Net position - end of year	<u>\$ 20.4</u>	<u>\$ 68.2</u>

Figure A-3 Sources of Revenues for Fiscal Year 2018

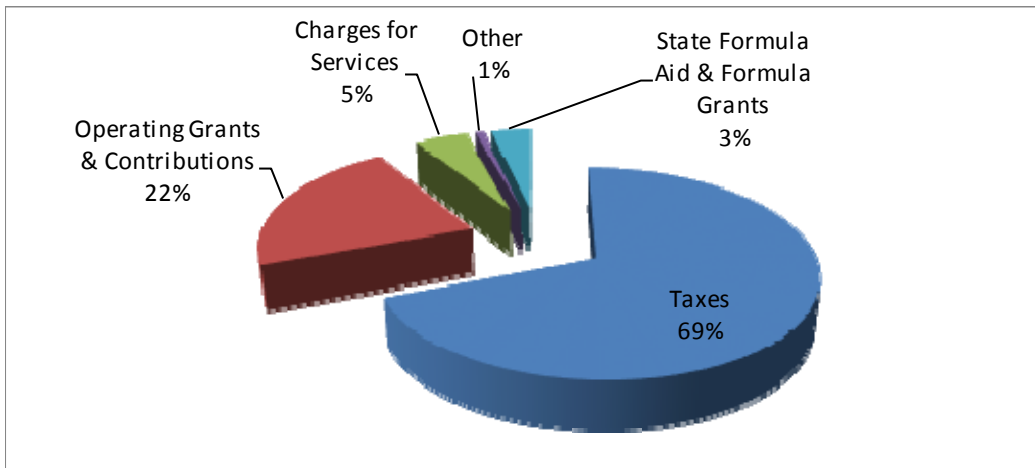
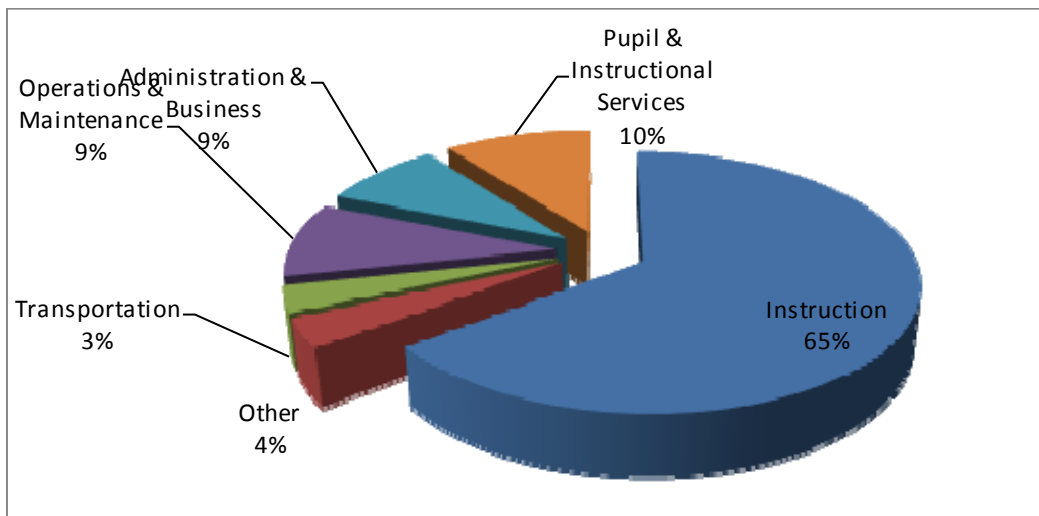


Figure A-4 Expenses for Fiscal Year 2018



PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis
For the Year Ended June 30, 2018

Governmental Activities

The District's governmental activities reported a 4.1% increase in revenues and a 6.6% decrease in expenses as compared to the prior year. This resulted in a \$0.8 million decrease in net position for fiscal year 2017-18. The District experienced a reduction in expenses because an independent appraisal company completed a revaluation of the District's capital assets in the prior year, which resulted in a one-time increase to expenses in the Operations & Maintenance function by \$9 million in 2016-17.

The stable health of the District's finances can be credited to both a solid real estate tax base and controlling spending so as to operate within its available resources and reserves.

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds as well. The governmental funds as a whole reported fund balances of \$59.8 million, as compared to last year's ending fund balances of \$61.7 million. Three of the five governmental funds reported increases in fund balance in fiscal year 2017-18. The Capital Projects Fund and the Debt Service Fund were the two exceptions, and both funds were projected to decline in the 2017-18 budget. Neither of these funds is included within the District's Operating Funds because of the significant fund balance fluctuations that occur from year to year with facility improvements and debt repayment.

The District continues to maintain fund balance at a level that complies with the Board's policy requiring operating fund balance of at least 33% of annual operating fund expenses. It is important to note that only \$43.1 million of the District's \$59.8 million total fund balance is considered unassigned. This means the remaining \$16.7 million of fund balance is nonspendable or restricted for specific purposes such as debt service, retirement benefits, transportation, tort liability or capital projects.

General Fund Budgetary Highlights

The District's General Fund consists of the following budgetary accounts: Educational, Operations and Maintenance, Working Cash, and Tort Immunity. The analysis below takes into account the collective performance of these accounts.

- Revenues in the General Fund were higher than budgeted revenues by \$1.5 million. This equates to a 1.8% difference from budget and is attributable to the difficulty in predicting the amount of payments made by the State to TRS on behalf of the District. Revenues for on behalf payments exceeded budget by \$1.5 million. Therefore, all other General Fund revenues in the aggregate were nearly identical to budget.
- The General Fund's expenditures were lower than budgeted by \$0.3 million (0.3%). Instructional expenses exceeded budget by \$1.5 million. This is again due to the variance in on behalf payments from the State to TRS. Support services were \$1.2 million under budget. Several purchased services accounts were under budget including: Food Services due to a conservative budget for the first year implementation of the elementary hot lunch program; and Communications due to community outreach and printing services being handled internally this year. Termination benefits were also under budget by \$0.5 million because many of this year's payouts to retirees for unused sick days and retirement incentives were accrued as liabilities in the prior year. The budget also includes a provision for contingencies in the amount of \$0.5 million with no actual expenses.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis

For the Year Ended June 30, 2018

Capital Asset and Debt Administration***Capital Assets***

By the end of 2018, the District had invested \$43.6 million in a broad range of capital assets, including school buildings, computer equipment, audio-visual equipment and administrative offices (See Figure A-5). (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was approximately \$2.7 million, while additions to buildings and equipment amounted to \$9.2 million. Deletions in 2018 were insignificant.

Figure A-5
Capital Assets (net of depreciation, in millions of dollars)

	Governmental Activities	
	2018	2017
Land	\$ 0.4	\$ 0.4
Construction in progress	1.7	6.8
Buildings & improvements	39.9	33.3
Equipment	1.6	1.7
TOTAL	\$ 43.6	\$ 42.2

Long-Term Debt

At year-end, the District had \$78.2 million in general obligation bonds, retirement obligations, and other long-term liabilities outstanding – as shown in Figure A-6. (More detailed information about the District's long-term liabilities is presented in Note 4 to the financial statements.)

Figure A-6
Outstanding Long-Term Debt (in millions of dollars)

	Total School District	
	2018	2017
General obligation bonds	\$ 7.3	\$ 10.1
Other long-term debt	70.9	76.2
TOTAL	\$ 78.2	\$ 86.3

PARK RIDGE-NILES SCHOOL DISTRICT 64

Management's Discussion and Analysis

For the Year Ended June 30, 2018

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

District revenues are linked to local, state and national economic performance. The District's primary source of funding is property taxes. The Property Tax Extension Limitation Law defines and maintains a limit on the rate of increase for property tax revenues based on the National Consumer Price Index. The release of the 2017 CPI-U of 2.1% affects the District's ability to increase its operating fund revenues for fiscal year 2018-19 and beyond.

The largest component of the District's expenses is salaries, which are mostly driven by collective bargaining agreements with the District's three employee unions. All of the current union contracts link salaries to CPI-U (or a factor thereof), so the District's largest revenue source and largest expense are aligned as closely as possible. All three contracts expire in June 2020. Changes made to salaries in future agreements could significantly impact the District's overall financial position.

The District's schools continue to undergo a significant amount of work to make critical infrastructure improvements, address health and life safety recommendations, and enhance security. Several years ago a financing framework was developed as a roadmap to provide the necessary funding for these projects. The District will soon be entering phase 3 of the financing framework, which proposes the issuance of Working Cash bonds in 2019 and 2020. The construction work outlined for the summer of 2019 and beyond is contingent upon the Board of Education's approval to issue these bonds.

The District also continues to monitor the political landscape in the State of Illinois. A newly elected governor and the turnover of multiple State legislature seats in 2018 will likely bring new political agendas, which could impact future revenues and expenses of the District. The District closely follows news from Springfield as it becomes available on topics such as reform measures for the TRS pension system, school funding, and other educational mandates. The District's long-term financial projection assumptions are adjusted and reviewed several times each year with the Board of Education to reflect any significant legislative changes on the horizon.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office:

Park Ridge-Niles School District 64
164 South Prospect Avenue
Park Ridge, Illinois 60068

PARK RIDGE-NILES SCHOOL DISTRICT 64

Statement of Net Position

June 30, 2018

	Governmental Activities
Assets	
Cash and investments	\$ 65,683,721
Receivables	
Property taxes	31,658,789
Due from other governments	1,071,363
Other receivables	188,847
Capital assets	
Land and construction in progress	2,090,274
Other capital assets, net of accumulated depreciation	<u>41,475,858</u>
 Total Assets	 <u>142,168,852</u>
Deferred Outflows	
Deferred outflows related to pensions	3,175,894
Deferred outflows related to other post-employment benefits	<u>2,083,065</u>
 Total Deferred Outflows	 <u>5,258,959</u>
Liabilities	
Accounts payable	2,254,435
Accrued interest payable	46,311
Accrued salaries and related expenditures	4,485,011
Noncurrent liabilities:	
Due within one year	2,753,629
Due in more than one year	<u>75,412,194</u>
 Total Liabilities	 <u>84,951,580</u>
Deferred Inflows	
Property taxes levied for subsequent year	31,658,789
Deferred inflows related to pensions	4,831,663
Deferred inflows related to other post-employment benefits	<u>5,580,439</u>
 Total Deferred Inflows	 <u>42,070,891</u>
Net Position	
Net investment in capital assets	31,630,254
Restricted for	
Tort immunity	859,364
Student transportation	3,463,793
Employee retirement	1,685,126
Capital projects	7,054,254
Debt service	3,672,438
Unrestricted	<u>(27,959,889)</u>
 Total Net Position	 <u><u>\$ 20,405,340</u></u>

See accompanying notes to basic financial statements

PARK RIDGE-NILES SCHOOL DISTRICT 64

Statement of Activities
Year Ended June 30, 2018

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental Activities				
Instructional services				
Regular programs	\$ 32,293,585	\$ 1,678,329	\$ 327,712	\$ (30,287,544)
Special programs	8,133,747	-	1,277,299	(6,856,448)
Other programs	4,639,018	1,237,173	91,318	(3,310,527)
State retirement contributions	18,054,149	-	18,054,149	-
Support services				
Pupils	5,529,516	-	-	(5,529,516)
Instructional staff	4,571,428	-	-	(4,571,428)
General administration	2,404,481	-	-	(2,404,481)
School administration	2,937,128	-	-	(2,937,128)
Business	3,003,160	1,071,479	28,247	(1,903,434)
Operation and maintenance of facilities	9,205,799	519,071	-	(8,686,728)
Transportation	3,102,771	38,463	1,463,741	(1,600,567)
Central	1,421,052	-	-	(1,421,052)
Community services	830,223	-	-	(830,223)
Payments to other districts	926,035	-	-	(926,035)
Interest on long-term liabilities	385,983	-	-	(385,983)
Total school district	<u>\$ 97,438,075</u>	<u>\$ 4,544,515</u>	<u>\$ 21,242,466</u>	<u>(71,651,094)</u>

General revenues

Property taxes levied for	
General purposes	57,459,959
Transportation	3,307,647
Retirement	2,597,822
Debt service	2,433,278
Personal property replacement taxes	1,022,065
State aid not restricted to specific purposes	3,357,483
Earnings on investments	326,538
Miscellaneous	339,565
Total general revenues	<u>70,844,357</u>
Change in net position	(806,737)
Net position - beginning, as originally stated	68,188,682
Prior period adjustment	<u>(46,976,605)</u>
Net position - beginning, as adjusted	<u>21,212,077</u>
Net position - ending	<u>\$ 20,405,340</u>

See accompanying notes to basic financial statements

PARK RIDGE-NILES SCHOOL DISTRICT 64

Balance Sheet
 Governmental Funds
 June 30, 2018

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 48,556,516	\$ 8,216,146	\$ 8,911,059	\$ 65,683,721
Receivables				
Property taxes	27,961,547	-	3,697,242	31,658,789
Due from other governments	703,508	-	367,855	1,071,363
Other receivables	169,935	-	18,912	188,847
Total Assets	\$ 77,391,506	\$ 8,216,146	\$ 12,995,068	\$ 98,602,720
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 983,929	\$ 1,161,892	\$ 108,614	\$ 2,254,435
Accrued salaries and related expenditures	4,485,011	-	-	4,485,011
Total Liabilities	5,468,940	1,161,892	108,614	6,739,446
Deferred Inflows				
Other unavailable revenue	15,959	-	367,855	383,814
Property taxes levied for subsequent year	27,961,547	-	3,697,242	31,658,789
Total Deferred Inflows	27,977,506	-	4,065,097	32,042,603
Fund Balances				
Restricted				
Tort immunity	859,364	-	-	859,364
Student transportation	-	-	3,463,793	3,463,793
Employee retirement	-	-	1,685,126	1,685,126
Capital projects	-	7,054,254	-	7,054,254
Debt service	-	-	3,672,438	3,672,438
Unassigned	43,085,696	-	-	43,085,696
Total Fund Balances	43,945,060	7,054,254	8,821,357	59,820,671
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 77,391,506	\$ 8,216,146	\$ 12,995,068	\$ 98,602,720

See accompanying notes to basic financial statements.

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Reconciliation of the Balance Sheet of Governmental Funds
 To the Statement of Net Position
 June 30, 2018

Total fund balances - governmental funds \$ 59,820,671

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. The cost of the assets is \$88,372,259 and the accumulated depreciation is \$43,698,926. 43,566,132

Some of the School District's governmental revenues will be collected after fiscal year-end but are not available soon enough to pay for the current period's expenditures and are therefore not accrued in the governmental funds. 383,814

A portion of the termination benefits liability is due in greater than one year and therefore not accrued in the governmental funds (148,678)

Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. (46,311)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Bonds and capital leases	(16,135,663)
Other post employment benefits	(53,118,328)
Net pension liability - TRS	(5,581,577)
Net pension liability - IMRF	(2,952,801)
Compensated absences	(228,776)

Deferred inflows and outflows of resources related to pensions and other post-employment benefits are not reported in governmental funds

Deferred outflows	5,258,959
Deferred inflows	(10,412,102)

Net position of governmental activities \$ 20,405,340

PARK RIDGE-NILE SCHOOL DISTRICT 64

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended June 30, 2018

	General	Capital Projects	Nonmajor Governmental Funds	Totals Governmental Funds
REVENUES				
Local sources	\$ 63,033,037	\$ 167,957	\$ 8,572,993	\$ 71,773,987
State sources	21,958,130	-	1,380,482	23,338,612
Federal sources	1,916,335	-	-	1,916,335
Total Revenues	86,907,502	167,957	9,953,475	97,028,934
EXPENDITURES				
Current operating				
Instruction	58,721,862	-	916,262	59,638,124
Support services	24,406,208	4,897,691	4,373,976	33,677,875
Community services	623,632	-	173,106	796,738
Payments to other districts	908,444	-	17,591	926,035
Debt service				
Principal	-	-	3,170,097	3,170,097
Interest and other	-	-	663,082	663,082
Total Expenditures	84,660,146	4,897,691	9,314,114	98,871,951
Excess (deficiency) of revenues over expenditures	2,247,356	(4,729,734)	639,361	(1,843,017)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	-	1,037,510	2,037,510
Transfers out	(1,037,510)	-	(1,000,000)	(2,037,510)
Total other financing sources (uses)	(37,510)	-	37,510	-
Net change in fund balance	2,209,846	(4,729,734)	676,871	(1,843,017)
Fund balances at beginning of year	41,735,214	11,783,988	8,144,486	61,663,688
FUND BALANCES AT END OF YEAR	\$ 43,945,060	\$ 7,054,254	\$ 8,821,357	\$ 59,820,671

See accompanying notes to basic financial statements.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2018

Net change in fund balances - total governmental funds \$ (1,843,017)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$1,500 are capitalized and the cost is allocated over their estimated lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlays	4,086,586
Depreciation expense	(2,700,399)
Loss on disposals	(14,666)

Because some of the governmental revenues will not be collected for several months after the School District's fiscal year ends, they are not considered "available" revenues and are not accrued in the governmental funds. (397,596)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

Change in accrued interest on debt	12,509
Change in other post employment benefits	(226,269)
Change in other post employment benefits - THIS	380,714
Change in compensated absences	(14,025)
Change in net pension liability - TRS	555,484
Change in net pension liability - IMRF	3,935,732
Change in deferred inflows/outflows related to pensions	(4,542,658)
Change in deferred inflows/outflows related to other post-employment benefits	(3,497,374)
Change in long-term portion of termination benefits	23,555

The governmental funds report bond and loan proceeds as an other financing source, while repayment of bond and loan principal is reported as an expenditure. Also, governmental funds report the effect of issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of these differences in the treatment of bonds and loans and related items is as follows:

Amortization of premium on bond issuances	264,590
Repayment of bond and loan principal	<u>3,170,097</u>

Change in net position of governmental activities \$ (806,737)

PARK RIDGE-NILES SCHOOL DISTRICT 64
Agency Fund - Activity Fund
Statement of Fiduciary Assets and Liabilities
June 30, 2018

Assets

Cash	<u>\$ 84,323</u>
------	------------------

Liabilities

Due to organizations	<u>\$ 84,323</u>
----------------------	------------------

See accompanying notes to basic financial statements.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Park Ridge-Niles School District 64 (the District) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies, consistently applied in the preparation of the accompanying financial statements is described below.

a. The Reporting Entity

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided by Government Accounting Standards Board Statements (GASB) has been considered and there are no agencies or entities which should be presented with the District. Using the same criteria, the District is not included as a component unit of any other governmental entity.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. This report does not contain any component units.

b. Fund Accounting

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The following summarizes the fund types used by the District:

Governmental funds include the following funds:

General Fund - The General Fund, which consists of the legally mandated Educational Account, Operations and Maintenance Account, Tort Immunity Account and Working Cash Account, is used to account for the revenues and expenditures, which are used in providing education in the District. It is used to account for all financial resources except those accounted for in other funds.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Educational Account – These accounts are used for most of the instructional and administrative aspects of the District's operations, as well as providing school lunch services to students. The revenue consists primarily of local property taxes, state government aid and student registration fees and lunch receipts from the District food service program.

Operations and Maintenance Account – These accounts are used for expenditures made for operation, repair and maintenance of District property. Revenue consists primarily of local property taxes.

Working Cash Account – This fund accounts for financial resources held by the District to be used as loans for working capital requirements to any other fund for which taxes are levied. The Working Cash Account was established and has been used to respond to fluctuations in cash flow resulting from unpredictable property tax collections. The earnings of the fund are allowed to be transferred to another fund under the Illinois Compiled Statutes. The principal of the fund, accumulated from bond issues, can be used as a source from which the District borrows money to support temporary deficiencies in other funds, or may be partially or fully transferred to the General Fund's Educational Account, upon Board approval.

Tort Immunity Account – This fund accounts for revenues and expenditures related to tort immunity. Revenue is primarily derived from local property taxes.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources (other than Debt Service and Capital Projects Funds) that are legally restricted to expenditures for specified purposes. The District's Special Revenue Funds are the Transportation and Municipal Retirement/Social Security Funds.

Transportation Fund – This fund accounts for the revenue and expenditures relating to student transportation, both to and from school. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund – This fund accounts for the District's portion of the pension contributions to the Illinois Municipal Retirement Fund for noncertified employees and social security contributions for applicable certified and noncertified employees. Revenue to finance the contributions is derived primarily from local property taxes.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Since there are no legal requirements on bond indentures, which mandate that a separate fund be established for each bond issue, the District maintains one Debt Service Fund for all bond issues.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Capital Projects Fund - The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund

Agency Funds - The Agency Funds (Activity Funds) account for assets held by the District in trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations. In accordance with GASB 34, fiduciary funds are not included in the government-wide financial statements.

The District reports the following funds as major governmental funds:

General Fund
Capital Projects Fund

The District has adopted a policy to net the interfund receivables and payables for combined totals used to determine the major funds. Consequently, the interfund loan balances, which net to zero, are not utilized to determine major funds.

c. Basis of Presentation

i. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. All of the District's operating activities are considered "governmental activities"; that is, activities that are normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business activities".

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities in the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as a revenue of the current period. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All other revenue items are considered to be measurable and available only when the District receives the cash.

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until earned.

d. Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Capital Assets

Capital assets, which include land, buildings and improvements, and furniture and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$1,500 for furniture, equipment, and buildings and improvements and an estimated useful life of 1 year or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and similar items are recorded at acquisition value at the date of donation.

<u>Assets</u>	<u>Years</u>
Buildings	60-80 years
Land improvements	15-20 years
Vehicles	8-18 years
Equipment	1-20 years

f. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to a "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

g. Deferred Inflows/Unearned Revenue

In addition to assets, the statement of net position/balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position/balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

h. Property Taxes

The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's property tax is levied each year on all taxable real property located in the District. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation.

The Cook County Assessor is responsible for the assessment of all taxable real property within Cook County except for certain railroad property which is assessed directly by the State. The County is reassessed every three years by the Assessor.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County Clerk computes the annual tax rate by dividing the levy into the assessed valuation of the taxing district. The County Clerk then computes the rate for each parcel of real property by aggregating the tax rates of all units having jurisdiction over that parcel. Property taxes are collected by the Cook County Collector who remits to the units their respective shares of the collections. Taxes levied in one calendar year become due and payable in two installments on March 1 and September 1 during the following calendar year. The first installment is an estimated bill and is 55% of the prior year's tax bill. The second installment is based on the current levy, assessment, and equalization, and any changes from the prior year will be reflected in the second installment bill. Substantial collections are received by the District in March and September.

In the fund financial statements, the property tax levy receivable collected within the current year is recognized as revenue. The property tax receivable to be collected in fiscal year 2019 is reflected as deferred revenue in the fund financial statements. All property taxes receivable over one year old have been written off.

i. Personal Property Replacement Taxes

Personal property replacement tax revenues are first allocated to the extent required by Illinois law in the Municipal Retirement/Social Security Fund with the balance allocated to funds at the discretion of the District.

j. Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when in benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2018 are determined on the basis of current salary rates and include salary related payments.

The District's compensated absences consist of vacation time and sick days. Employees who work a twelve-month year are entitled to be compensated for vacation time. Administrators and certain exempt employees receive vacation days for the upcoming year on July 1 of that year. For all other twelve-month employees, vacation time earned in the previous year is credited to the employee on July 1 of the new year.

Any employee who is eligible to receive benefits receives a specified number of sick days per year. The number of sick days awarded each year and the maximum number of days that can be accumulated is dependent on the employee's years of service and collective bargaining agreement or contract. The District does not reimburse employees for unused sick days upon termination of employment. Upon retirement, certain eligible employees can opt to be reimbursed for a maximum of 80 unused sick days at the rate of \$65 per day provided those days have not been applied towards service credit for TRS or IMRF.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Due to the nature of the policies on sick leave, and the fact that any liability is contingent upon future events and cannot be reasonably estimated, no liability is provided in the financial statements for accumulated unpaid sick leave.

k. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

l. Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2017, from which such summarized information was derived.

m. Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

n. Net Position

Government-Wide Statements

Net Position is classified and displayed in three components:

Net investment in capital assets. Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted. Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted. Net amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investments in capital assets or the restricted component of net position.

It is the District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

o. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), together "the Plans," and additions to/deductions from the Plans' fiduciary net positions have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. DEPOSITS AND INVESTMENTS

Investments held by the District which are short-term highly liquid investments having a remaining maturity of one year or less at the time of purchase are reported by the District at amortized cost. All other investments are reported at fair value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

a. Cash and Investments Under the Custody of the Township Treasurer

Under the Illinois Compiled Statutes, the Maine Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

2. DEPOSITS AND INVESTMENTS (Continued)

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Maine Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2018, the fair value of all cash and investments held by the Treasurer's office was \$471,169,471 and the fair value of the District's proportionate share of the pool was \$65,683,521.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

b. Deposits and Custodial Credit Risk

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits with financial institutions - Fiduciary Funds	\$ 74,160	\$ 99,533

c. Investments

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is an investment pool created and regulated by the Illinois General Assembly. The fair value of the District's investment in ISDLAF+ has been determined using the net asset value (NAV) per share (or its equivalent) of the investments. The NAV of the Liquid Class and MAX Class are determined as of the close of business on each Illinois banking day. The Multi-Class Series invests in high-quality short-term debt instruments (money market instruments), and shares may be redeemed on any Illinois banking day. The Term Series invest in high-quality debt instruments, which are generally money market instruments but may include instruments with a maturity over one year, and shares may be redeemed with seven days' advance notice. There were no known restrictions on redemption of the District's investments as of June 30, 2018.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

2. DEPOSITS AND INVESTMENTS (Continued)

At year end, the District had the following investments (Fiduciary Funds):

Investment Type	Fair Value	Maturity (in years)		Agency Rating
			Less than 1	
ISDLAF+ Liquid Class	\$ 668	\$	668	AAA
ISDLAF+ MAX	9,495		9,495	AAA
Total	<u>\$ 10,163</u>	<u>\$</u>	<u>10,163</u>	

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the District's policy states investments shall provide sufficient liquidity to enable the District to meet all operating requirements that may be reasonably anticipated.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District has no investment policy that would further limit its investment choices.

The District's policy states that the Treasurer shall diversify its investments to the best of its ability based upon the type of funds invested, available institutions to invest in, and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity. Maturities of investments of the various funds of the District shall be determined to enable the District to have available sufficient cash for all operation purposes.

Custodial Credit Risk – Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Capital assets, not being depreciated				
Land	\$ 353,013	\$ -	\$ -	\$ 353,013
Construction in progress	6,819,192	1,737,261	6,819,192	1,737,261
Total capital assets not being depreciated	<u>7,172,205</u>	<u>1,737,261</u>	<u>6,819,192</u>	<u>2,090,274</u>
Capital assets, being depreciated				
Buildings	60,781,388	8,760,407	-	69,541,795
Improvements other than buildings	4,150,699	12,425	-	4,163,124
Equipment and vehicles	11,111,608	395,685	37,428	11,469,865
Total capital assets being depreciated	<u>76,043,695</u>	<u>9,168,517</u>	<u>37,428</u>	<u>85,174,784</u>
Accumulated depreciation for				
Buildings	29,557,507	2,046,042	-	31,603,549
Improvements other than buildings	2,032,685	152,325	-	2,185,010
Equipment and vehicles	9,431,097	502,032	22,762	9,910,367
Total accumulation depreciation	<u>41,021,289</u>	<u>2,700,399</u>	<u>22,762</u>	<u>43,698,926</u>
Total capital assets being depreciated, net	<u>35,022,406</u>	<u>6,468,118</u>	<u>14,666</u>	<u>41,475,858</u>
Total capital assets, net	<u>\$ 42,194,611</u>	<u>\$ 8,205,379</u>	<u>\$ 6,833,858</u>	<u>\$ 43,566,132</u>

Depreciation expense was charged to functions of the District as follows:

Instructional services	
Regular programs	\$ 44,017
Special programs	58,599
Fiscal services	3,781
Internal services	2,430
Supporting services	
Business	744,230
Operations and maintenance of facilities	1,784,153
Community services	33,485
Central	29,704
	<u>\$ 2,700,399</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

4. LONG-TERM DEBT

Long-term debt activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Amount due in one year
General Obligation Bonds Payable					
3/13/14 A General Obligation	\$ 7,900,000	\$ -	\$ 1,720,000	\$ 6,180,000	\$ 1,830,000
3/13/14 B Taxable General Obligation	800,000	-	800,000	-	-
Total Bonds Payable	8,700,000	-	2,520,000	6,180,000	1,830,000
4/27/17 Debt Certificates	8,795,000	-	425,000	8,370,000	465,000
Premium on Bonds Issued	1,351,161	-	264,590	1,086,571	-
Capital Lease	724,189	-	225,097	499,092	229,853
Net Pension Liability:					
Teachers' Retirement System	6,137,061	-	555,484	5,581,577	-
Illinois Municipal Retirement Fund	6,888,533	-	3,935,732	2,952,801	-
Other Post-Employment Benefit Liability:					
Teachers' Health Insurance Security Fund	45,512,878	-	380,714	45,132,164	-
Post-Employment Healthcare Plan	7,759,895	226,269	-	7,986,164	-
Compensated Absences	214,751	228,776	214,751	228,776	228,776
Termination benefits	172,233	148,678	172,233	148,678	-
Total Long-Term Debt	\$ 86,255,701	\$ 603,723	\$ 8,693,601	\$ 78,165,823	\$ 2,753,629

a. General Obligation Bonds Payable

General obligation bonds payable at June 30, 2018 are comprised of the following individual issues:

Series 2014A general obligation bonds dated March 13, 2014 issued in the original principal amount of \$7,900,000 for the purpose of funding; principal payments from \$340,000 to \$2,065,000 due annually on December 1 from 2018 through 2022 at an interest rate of 3.00% to 4.00%.

At June 30, 2018 the annual cash flow requirements of all bonds payable to retirement were as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2019	\$ 1,830,000	197,200	2,027,200
2020	1,945,000	121,700	2,066,700
2021	2,065,000	46,500	2,111,500
2022	340,000	5,100	345,100
Total	\$ 6,180,000	\$ 370,500	\$ 6,550,500

Payments to retire bonds payable will be made from debt service levies in future periods.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

4. LONG-TERM DEBT (Continued)

The District is subject to the *Illinois Compiled Statutes* which limits the amount of bond indebtedness, to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2018 the statutory debt limit for the District was \$115,538,826 providing a debt margin of \$104,162,172 after taking into account amounts available in the Debt Service Fund.

b. Debt Certificates

\$8,795,000 of Debt Certificates, Series 2017; principal payments from \$425,000 to \$755,000 due serially on June 1, with a maturity date of June 1, 2032 and an interest rate ranging from 2.00% to 4.00%.

Principal and interest requirements for the debt certificate is as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2019	\$ 465,000	\$ 321,925	\$ 786,925
2020	485,000	303,325	788,325
2021	500,000	283,925	783,925
2022	515,000	268,925	783,925
2023	535,000	248,325	783,325
2024-2028	3,020,000	909,700	3,929,700
2029-2032	2,850,000	290,600	3,140,600
Total	<u>\$ 8,370,000</u>	<u>\$ 2,626,725</u>	<u>\$ 10,996,725</u>

c. Capital Leases

The District has entered into lease agreements as lessee for financing the acquisition of equipment. The lease agreements qualify as capital leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. At June 30, 2018, \$846,083 of amounts included in capital assets were acquired via capital leases. The obligations for the capital leases will be repaid from the Debt Service Fund. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018, are as follows:

	Amount
2019	\$ 246,501
2020	168,333
2021	113,072
Total minimum lease payments	<u>527,906</u>
Less: amount representing interest	<u>(28,814)</u>
Present value of minimum lease payments	<u>\$ 499,092</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

5. JOINT VENTURE - FEDERATION OF DISTRICTS FOR SPECIAL EDUCATION (FDSE)

The District is a member of various joint agreements that provide special education services residents of many school districts. The District believes that because it does not control the selection of the governing authority and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

6. RISK MANAGEMENT

The District is a member of Collective Liability Insurance Cooperative (CLIC), which has been formed to provide casualty, workman's compensation, property and liability protections and to administer some or all insurance coverages and protection other than health, life and accident coverages procured by the member districts. It is intended, by the creation of CLIC to allow a member District to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property and liability protections. If, during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC. Complete financial statements for CLIC can be obtained from its administrator, 2 Pierce Place, Itasca, Illinois 60143.

The District continues to carry commercial insurance for all other risks of loss, including health insurance. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

7. EMPLOYEE RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

a. Teachers' Retirement System of the State of Illinois (TRS)

i. Plan Description

The District participates in the TRS. TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/cafrs/fy2017>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

ii. Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

iii. Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2018, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on-behalf of the District. For the year ended June 30, 2018, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$17,586,015 in pension contributions from the State of Illinois.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

2.2 formula contributions. The District contributes 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2018 were \$230,100, and are deferred because they were paid after the June 30, 2017 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2018, the employer pension contribution was 10.10% of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$250,655 were paid from the federal and special trust funds that required employer contributions of \$25,316. These contributions are deferred because they were paid after the June 30, 2017 measurement date.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the employer did not make a payment to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the District paid \$20,127 to TRS for employer contributions due on salary increases in excess of 6% and made no payments for sick leave days granted in excess of the normal annual allotment.

iv. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for State pension support provided to the District. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

District's proportionate share of the net pension liability	\$ 5,581,577
State's proportionate share of the net pension liability associated with the District	295,912,040
Total	<u>\$ 301,493,617</u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 and rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the District's proportion was 0.00731%, which was a decrease of 0.00046% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$17,586,015 and revenue of \$17,586,015 for support provided by the state. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 60,622	\$ 2,576
Changes in assumptions	372,530	160,389
Net difference between projected and actual earnings on pension plan investments	3,829	-
Changes in proportion and differences between District contributions and proportionate share of contributions	300,043	472,458
Total deferred amounts to be recognized in pension expense in future periods	737,024	635,423
District contributions subsequent to the measurement date	275,543	-
Total	<u>\$ 1,012,567</u>	<u>\$ 635,423</u>

\$275,543 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Year Ending June 30	Net Deferred Outflows of Resources
2018	\$ (36,765)
2019	176,281
2020	73,565
2021	(98,155)
2022	(13,325)
Total	<u>\$ 101,601</u>

v. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014. The same assumptions were used in the June 30, 2016 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	14.4%	6.94%
U.S. equities small/mid cap	3.6%	8.09%
International equities developed	14.4%	7.46%
Emerging market equities	3.6%	10.15%
U.S. bonds core	10.7%	2.44%
International debt developed	5.3%	1.70%
Real estate	15.0%	5.44%
Commodities (real return)	11.0%	4.28%
Hedge funds (absolute return)	8.0%	4.16%
Private Equity	14.0%	10.63%
	<u>100.0%</u>	

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

vi. Discount rate

At June 30, 2017, the discount rate used to measure the total pension liability 7.0 percent, which was a change from the June 30, 2016 rate of 6.83 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2016, the discount rate used to measure the total pension liability was 6.83 percent. The discount rate was the same as the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier II were sufficient to cover all projected benefit payments.

vii. Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 6,857,696	\$ 5,581,577	\$ 4,536,329

Detailed information about the TRS's fiduciary net position as of June 30, 2017 is available in the separately issued TRS Comprehensive Annual Financial Report.

b. Illinois Municipal Retirement Fund (IMRF)

i. Plan Description and Benefits

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

All employees (other than those covered by TRS) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

ii. Plan Membership

As of June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	236
Inactive employees entitled to but not yet receiving benefits	319
Active employees	<u>210</u>
Total	<u><u>765</u></u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

iii. Contributions

As set by statute, Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actual contribution rate for calendar year 2017 was 12.68% of covered payroll. The District contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

iv. Net Pension Liability

The District's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

v. Actuarial Assumptions

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Price inflation	2.50%
Salary increases	3.39% to 14.25%, including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information: Notes	There were no benefit changes during the year.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37.0%	6.85%
International equities	18.0%	6.75%
Fixed income	28.0%	3.00%
Real estate	9.0%	5.75%
Alternatives	7.0%	2.65-7.35%
Cash	1.0%	2.25%
	<u>100.0%</u>	

vi. Single Discount Rate

The Single Discount Rate used to measure the total pension liability for IMRF was 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.78%, and the resulting single discount rate is 7.50%.

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

vii. Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 44,132,755	\$ 37,244,222	\$ 6,888,533
Changes for the year:			
Service Cost	885,763	-	885,763
Interest on the Total Pension Liability	3,255,722	-	3,255,722
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	653,346	-	653,346
Changes of Assumptions	(1,418,475)	-	(1,418,475)
Contributions - Employer	-	1,029,993	(1,029,993)
Contributions - Employees	-	369,777	(369,777)
Net Investment Income	-	6,603,940	(6,603,940)
Benefit Payments, including Refunds of Employee Contributions	(2,332,016)	(2,332,016)	-
Other (Net Transfer)	-	(691,622)	691,622
Net Changes	1,044,340	4,980,072	(3,935,732)
Balances at December 31, 2017	\$ 45,177,095	\$ 42,224,294	\$ 2,952,801

viii. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability (asset)	\$ 8,059,792	\$ 2,952,801	\$ (1,296,348)

ix. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2018, the District recognized pension expense of \$935,414. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 404,897	\$ 176,036
Changes in assumptions	-	922,990
Net difference between projected and actual earnings on pension plan investments	<u>1,198,714</u>	<u>3,097,214</u>
Total deferred amounts to be recognized in pension expense in future periods	1,603,611	4,196,240
Contributions subsequent to the measurement date	<u>559,716</u>	-
Total	<u>\$ 2,163,327</u>	<u>\$ 4,196,240</u>

\$559,716 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2018	\$ (659,609)
2019	(424,910)
2020	(733,808)
2021	(774,302)
2022	-
Thereafter	<u>-</u>
Total	<u>\$ (2,592,629)</u>

8. OTHER POST-EMPLOYMENT BENEFITS**a. Teacher Health Insurance Security (THIS)***Plan Description*

The District participates in the THIS. The THIS is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan (OPEB) that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. The THIS members are retirees of public schools who were certified educators or administrators. Eligibility is currently limited to former full-time employees, and others who were not full-time employees that meet certain requirements, and their dependents. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) (SEGIA) establishes the eligibility and benefit provisions of the plan.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

The THIS issues a publicly available financial report that can be obtained at the website of the Illinois Auditor General: <https://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services"; prior reports are available under "Healthcare and Family Services".

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

Amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS.

Contributions

The SEGIA requires that all active contributors to the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.18% of salary and for every employer of a teacher to contribute an amount equal to 0.88% of each teacher's salary. Additionally, the SEGIA requires the State to match the employees' contribution on-behalf of the employer. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THIS, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The SEGIA requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

On-behalf contributions to THIS. The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.18% of pay during the year ended June 30, 2018. State of Illinois contributions were \$468,134, and the district recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The District also makes contributions to THIS Fund. The District THIS Fund contribution was 0.88% during the year ended June 30, 2018. For the year ended June 30, 2018, the District paid \$349,117 to the THIS Fund, which was 100 percent of the required contribution. These contributions are deferred because they were paid after the June 30, 2017 measurement date.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

At June 30, 2018, the District reported a liability for its proportionate share of the net OPEB liability. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$	45,132,164
State's proportionate share of the net OPEB liability associated with the District		59,269,746
Total	\$	<u>104,401,910</u>

The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2016 and rolled forward to June 30, 2017. The District's proportion of the net OPEB liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the District's proportion was 0.173923%, which was an increase of 0.007428% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized OPEB expense of \$3,621,064.

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 25,563
Changes in assumptions	-	5,373,580
Net difference between projected and actual earnings on OPEB plan investments	-	497
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>1,733,948</u>	<u>-</u>
Total deferred amounts to be recognized in OPEB expense in future periods	1,733,948	5,399,640
District contributions subsequent to the measurement date	<u>349,117</u>	<u>-</u>
Total	<u>\$ 2,083,065</u>	<u>\$ 5,399,640</u>

\$349,117 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Year Ending June 30	Net Deferred Outflows of Resources
2018	\$ (563,135)
2019	(563,135)
2020	(563,135)
2021	(563,135)
2022	(563,010)
Thereafter	<u>(850,142)</u>
Total	<u>\$ (3,665,692)</u>

Actuarial Valuation Method

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

Actuarial Assumptions

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	Depends on service and ranges from 9.25% at 1 year of service to 3.25% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption,
Investment rate of return	0.00%, net of OPEB plan investment expense, including inflation.
Healthcare cost trend rates	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.59% is added to non-Medicare costs on and after 2020 to account for Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table, All tables reflect future mortality improvements using Projection Scale MP-2014.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2014.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)*Discount rate*

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the THIS is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 2.85% as of June 30, 2016, and 3.56% as of June 30, 2017. The increase in the single discount rate from 2.85% to 3.56% caused the total OPEB liability to decrease by approximately \$3.564 billion from 2016 to 2017.

Sensitivity of the employer's proportionate share of the net OPEB liability to changes in the discount rate and healthcare cost trend rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.56%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56%) or 1-percentage-point higher (4.56%) than the current rate:

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
District's proportionate share of the net OPEB liability	\$ 54,158,360	\$ 45,132,164	\$ 37,909,777

The following presents the District's proportionate share of the net OPEB liability calculated using the healthcare cost trend rate, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
District's proportionate share of the net OPEB liability	\$ 36,426,279	\$ 45,132,164	\$ 57,627,990

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate trend rate of 4.09% in 2025, for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 6.09% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

b. Retirees' Health Plan

Plan Description

The District administers a single-employer defined benefit healthcare plan, the "retiree Healthcare Benefit Program: or "the Plan". The plan provides healthcare insurance for eligible retirees and their dependents through the District's group health insurance plan, which covers both active and retired members. Benefit provisions are established by state law and through negotiations between the District and the unions representing District employees, which are renegotiated each bargaining period. As of June 30, 2018, all retirees are eligible for benefits pre and post-Medicare. The Plan does not issue a stand-alone financial report.

Eligibility – Certified staff are eligible at 3 stages: 1.) age 50 with 20 years of service; 2.) age 60 with 10 years of service; and 3.) age 62 with 5 years of service. Non-certified staff are eligible at 3 stages: 1.) age 55 with 25 years of service; 2.) age 60 with 8 years of service; and 3.) any combination of age and years of service that equal or exceed 85.

Funding Policy

Certified retirees are reimbursed for the full single monthly premium required for the medical coverage sponsored by the Illinois Teachers' Retirement System. Coverage terminates when the retiree becomes eligible for Medicare benefits or reaches age 65. Non-certified retirees (and their dependents) may continue coverage in the District's health insurance until the reach age 65. Non-certified staff reimburse the District for the full cost of their premiums. Certain grandfathered non-certified retirees receive a \$600 monthly contribution from the District.

By allowing retirees (who are generally older than the District's other employees) to remain on the District's health coverage, there is an implicit rate subsidy to the retirees as they are paying a lower rate for health insurance than they could get on the open market. Because of this implicit rate subsidy, the actual cost to the District is indeterminable. However, it is estimated that for the fiscal year June 30, 2018, the District's cost for the plan was \$273,413.

Employees Covered by Benefit Terms

As of June 30, 2018, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	38
Active employees	455
Total	<u>493</u>

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine the total OPEB liability at June 30, 2018:

Actuarial cost method	Entry Age Normal
Asset valuation method	N/A
Salary increases	3.00%
Investment rate of return	N/A
Retirement age	Rates of retirement are based upon age only
Mortality	Probabilities of death for participants were based on the RP2014 base rates with mortality improvements according to MP2017 to 2018
Healthcare cost trend rates	8% for fiscal year 2018. For fiscal years on and after 2019, trend starts at 7.00%, and gradually decreases to an ultimate trend of 4.00% by 2022

Discount Rate

The District does not have a dedicated Trust to pay the benefits of the Plan. Per GASB 75, this discount rate is a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The discount rate used is 3.58%, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2017.

Changes in Net OPEB Liability

	<u>Total/Net OPEB Liability</u>
Balances at June 30, 2017	<u>\$ 7,759,895</u>
Changes for the year:	
Service Cost	424,713
Interest on the Total Pension Liability	272,910
Changes of Assumptions	(197,941)
Benefit Payments, including Refunds of Employee Contributions	<u>(273,413)</u>
Net Changes	<u>226,269</u>
Balances at June 30, 2018	<u><u>\$ 7,986,164</u></u>

Sensitivity of the employer's proportionate share of the net OPEB liability to changes in the discount rate and healthcare cost trend rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.58%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

	1% Decrease (2.58%)	Current Discount Rate (3.58%)	1% Increase (4.58%)
District's proportionate share of the net OPEB liability	<u>\$ 8,688,556</u>	<u>\$ 7,986,164</u>	<u>\$ 7,339,409</u>

The following presents the District's proportionate share of the net OPEB liability calculated using the healthcare cost trend rate, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
District's proportionate share of the net OPEB liability	<u>\$ 7,135,616</u>	<u>\$ 7,986,164</u>	<u>\$ 8,983,844</u>

- (a) One percentage point decrease in healthcare trend rates are 6.00% in 2018 decreasing to an ultimate trend rate of 3.00% in 2022
- (b) One percentage point decrease in healthcare trend rates are 5.00% in 2018 decreasing to an ultimate trend rate of 5.00% in 2022

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the District recognized OPEB expense of \$680,481. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	180,799
Total	<u>\$ -</u>	<u>\$ 180,799</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the Plan will be recognized in OPEB expense as follows:

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Year Ending June 30	Net Deferred Outflows of Resources
2018	\$ (17,142)
2019	(17,142)
2020	(17,142)
2021	(17,142)
2022	(17,142)
Thereafter	<u>(95,089)</u>
Total	<u>\$ (180,799)</u>

9. INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2018:

Transfer From	Transfer To	Amount
General Fund - Education Account	Debt Service Fund	\$ 250,878
General Fund - Operations and Maintenance Account	Debt Service Fund	786,632
Transportation Fund	General Fund - Education Account	1,000,000
	Total Transfers	<u>\$ 1,037,510</u>

Transfers from the Transportation Fund to the General Fund were to provide funds for operations. Transfers from the General Fund to the Debt Service Fund were to provide funds for payment of interest and principal on capital leases and debt certificates.

10. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

10. FUND BALANCE REPORTING (Continued)

restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

D. Assigned Fund Balance

The assigned fund balance classification refers to the amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

F. Expenditures of Fund Balance

Unless specifically identified, expenditures disbursed act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures disbursed for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

11. STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any would be immaterial.

12. TERMINATION BENEFITS

The collective bargaining agreement between the District and the Park Ridge Education Association includes a voluntary retirement incentive plan. A teacher that meets the eligibility requirements, which includes length of service and timing requirements, qualifies to receive a lump sum bonus of \$33,000 and board-paid single health insurance coverage up to a maximum monthly cost of \$700 until Medicare eligibility.

As of June 30, 2018, \$199,165 has been reported in the General Fund for teachers retiring as of that date, and an additional \$148,678 in governmental activities for all teacher who have given notice. The amounts have not been discounted as they are expected to be paid from non-interest-bearing cash on hand. The related health benefits have been included in the calculation of the actuarial accrued liability for other postemployment benefits.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Financial Statements (continued)

June 30, 2018

13. COMMITMENTS

As of June 30, 2018, the District was committed to approximately \$4,300,000 in ongoing construction contracts.

14. CHANGE IN ACCOUNTING PRINCIPLE/CORRECTION OF AN ERROR

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended June 30, 2018. Statement No. 75 expands disclosures related to postemployment benefits other than pensions and requires the District to report the net other postemployment benefit liability in the statement of net position. The adoption of this statement had no effect on any of the District's fund balances but reduced the District's governmental activities net position by \$49,850,944 as of July 1, 2017.

For the year ended June 30, 2017, the District overstated depreciation expense by \$2,874,339. The correction of this error had no effect on any of the District's fund balances but increased the District's governmental activities net position and reduced accumulated depreciation by \$2,874,339 as of July 1, 2017.

PARK RIDGE-NILES SCHOOL DISTRICT 64
Schedule of Changes in the Employer's Net Pension Liability
And Related Ratios
Illinois Municipal Retirement Fund
Last Four Calendar Years

	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service Cost	\$ 885,763	\$ 923,687	\$ 927,332	\$ 1,014,840
Interest	3,255,722	3,174,815	3,033,198	2,769,703
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	653,346	(781,806)	44,747	(33,907)
Changes of Assumptions	(1,418,475)	(195,059)	48,731	1,868,609
Benefit Payments, Including Refunds of Member Contributions	(2,332,016)	(2,169,759)	(2,029,041)	(1,869,183)
Net Change in Total Pension Liability	1,044,340	951,878	2,024,967	3,750,062
Total Pension Liability - Beginning	44,132,755	43,180,877	41,155,910	37,405,848
TOTAL PENSION LIABILITY - ENDING	\$45,177,095	\$44,132,755	\$43,180,877	\$41,155,910
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	\$ 1,029,993	\$ 1,052,872	\$ 1,094,745	\$ 1,167,236
Contributions - Member	369,777	357,029	372,484	383,252
Net Investment Income	6,603,940	2,427,135	174,246	2,030,460
Benefit Payments, Including Refunds of Member Contributions	(2,332,016)	(2,169,759)	(2,029,041)	(1,869,183)
Other(Net Transfer)	(691,622)	270,971	563,439	(27,247)
Net Change in Plan Fiduciary Net Position	4,980,072	1,938,248	175,873	1,684,518
Plan Net Position - Beginning	37,244,222	35,305,974	35,130,101	33,445,583
PLAN NET POSITION - ENDING	\$42,224,294	\$37,244,222	\$35,305,974	\$35,130,101
EMPLOYER'S NET PENSION LIABILITY	\$ 2,952,801	\$ 6,888,533	\$ 7,874,903	\$ 6,025,809
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.46%	84.39%	81.76%	85.36%
Covered-Employee Payroll	\$ 8,127,659	\$ 7,916,332	\$ 8,312,852	\$ 8,244,547
Employer's Net Pension Liability as a Percentage of Covered - Employee Payroll	36.33%	87.02%	94.73%	73.09%

The District implemented GASB Statement No. 68 in fiscal year 2015.
Information prior to fiscal year 2015 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of Employer Contributions
 Illinois Municipal Retirement Fund
 Last Four Fiscal Years

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 1,028,363	\$ 1,028,363	\$ -	\$ 8,310,263	12.37%
2017	1,046,265	1,046,265	-	8,073,275	12.96%
2016	1,045,712	1,045,712	-	7,976,513	13.11%
2015	1,054,637	1,167,236	(112,599)	7,995,734	14.60%

Notes to Schedule

Valuation date Actuarially determined contribution rates are calculated as of December 31 of each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of pay, closed
Remaining amortization period	26 year closed period
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The District implemented GASB Statement No. 68 in fiscal year 2015.
 Information prior to fiscal year 2015 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of the District's Proportionate Share of the
Net Pension Liability
Teachers' Retirement System
Last Four Fiscal Years

	2018*	2017*	2016*	2015*
District's proportion of the net pension liability	0.0073059%	0.0077747%	0.0074797%	0.0067571%
District's proportionate share of the net pension liability	\$ 5,581,577	\$ 6,137,061	\$ 4,899,942	\$ 4,112,280
State's proportionate share of the net pension liability associated with the District	295,912,040	306,903,264	248,039,197	225,408,348
Total	<u>\$ 301,493,617</u>	<u>\$ 313,040,325</u>	<u>\$ 252,939,139</u>	<u>\$ 229,520,628</u>
District's covered payroll	\$ 39,872,587	\$ 38,711,001	\$ 38,041,632	\$ 36,337,122
District's proportionate share of the net pension liability as a percentage of it's covered payroll	14.00%	15.85%	12.88%	11.32%
Plan fiduciary net position as a percentage of the total pension liability	39.30%	36.40%	41.50%	43.00%

*The amounts presented have a measurement date as of the previous fiscal year end.

Notes to Schedule

Changes of assumptions

For the 2017 and 2016 measurement years (fiscal years 2017 and 2018), the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit.

For the 2015 measurement year (fiscal year 2016), the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the threeyear period ending June 30, 2014.

For the 2014 measurement year (fiscal year 2015), the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

The District implemented GASB Statement No. 68 in fiscal year 2015.
Information prior to fiscal year 2015 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of Employer Contributions

Teachers' Retirement System

Last Four Fiscal Years

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 275,543	\$ 275,543	\$ -	\$ 39,672,343	0.69%
2017	302,096	302,096	-	39,872,587	0.76%
2016	312,768	312,768	-	38,711,001	0.81%
2015	267,514	267,514	-	38,041,632	0.70%

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of the District's Proportionate Share of the Net Other Post-Employment Benefits Liability

Teachers' Health Insurance Security Fund

Year Ended June 30, 2018

	<u>2018*</u>
District's proportion of the net other post-employment benefit liability	0.173923%
District's proportionate share of the net other post-employment benefit liability	\$ 45,132,164
State's proportionate share of the net other post-employment benefit liability associated with the District	<u>59,269,746</u>
	<u>\$ 104,401,910</u>
District's covered-employee payroll	\$ 39,872,587
District's proportionate share on the net other post-employment benefit liability as a percentage of covered payroll	113.19%
Plan fiduciary net position as a percentage of the total other post-employment benefit liability	0.00%

* The amounts presented have a measurement date as of the previous fiscal year end.

The District implemented GASB Statement No. 75 in fiscal year 2018.

Information prior to fiscal year 2018 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of Employer Contributions

Teachers' Health Insurance Security Fund

Year Ended June 30, 2018

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 349,117	\$ 349,117	\$ -	\$ 39,672,343	0.88%

The District implemented GASB Statement No. 75 in fiscal year 2018.
Information prior to fiscal year 2018 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of Changes in the Employer's Net Other Post-Employment Benefits Liability
And Related Ratios
Post-Employment Healthcare Plan
Year Ended June 30, 2018

	<u>2018</u>
TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY	
Service Cost	\$ 424,713
Interest	272,910
Changes of Benefit Terms	-
Changes of Assumptions	(197,941)
Benefit Payments, Including Refunds of Member Contributions	<u>(273,413)</u>
Net Change in Total Other Post-Employment Benefit Liability	226,269
Total Other Post-Employment Benefit Liability - Beginning	<u>7,759,895</u>
TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY - ENDING	<u><u>\$ 7,986,164</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Other Post-Employment Benefit Liability	0.00%
Covered-Employee Payroll	\$ 35,045,874
Employer's Net Other Post-Employment Benefit Liability as a Percentage of Covered - Employee Payroll	22.79%

The District implemented GASB Statement No. 75 in fiscal year 2018.
Information prior to fiscal year 2018 is not available.

PARK RIDGE-NILES SCHOOL DISTRICT 64
Statement of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual - General Fund
Year Ended June 30, 2018

	Original and Final Budget	Actual	Variance Over/ (Under)
REVENUES			
Local sources	\$ 62,770,713	\$ 63,033,037	\$ 262,324
State sources	20,910,820	21,958,130	1,047,310
Federal sources	1,706,000	1,916,335	210,335
Total Revenues	85,387,533	86,907,502	1,519,969
EXPENDITURES			
Current operating			
Instruction	57,249,847	58,721,862	1,472,015
Support services	25,561,467	24,406,208	(1,155,259)
Community services	644,784	623,632	(21,152)
Payments to other districts	992,500	908,444	(84,056)
Provision for contingencies	500,000	-	(500,000)
Total Expenditures	84,948,598	84,660,146	(288,452)
Excess of revenues over expenditures	438,935	2,247,356	1,808,421
OTHER FINANCING SOURCES (USES)			
Transfers in	1,000,000	1,000,000	-
Transfers out	(1,037,510)	(1,037,510)	-
Total other financing sources (uses)	(37,510)	(37,510)	-
Net change in fund balance	<u>\$ 401,425</u>	2,209,846	<u>\$ 1,808,421</u>
Fund balances at beginning of year		<u>41,735,214</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 43,945,060</u>	

PARK RIDGE-NILES SCHOOL DISTRICT 64

Notes to Required Supplementary Information

June 30, 2017

1. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets for all Governmental Funds are adopted on the modified accrual basis, consistent with generally accepted accounting principles (GAAP) for local governments. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the Governmental Funds. All encumbrances are canceled at year end, and, if necessary, are reinstated at the beginning of the subsequent fiscal year.

Legal spending control for District moneys is at the fund level, but management control is exercised at budgetary line item levels within each fund. The Board of Education, in accordance with Chapter 105, Section 5/17-1 of the *Illinois Compiled Statutes*, follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. The Superintendent is authorized to transfer up to 10% of the total budget between departments within any fund without Board of Education approval; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education following the public hearing process mandated by law. The budget was adopted on August 28, 2017 and was not amended.
5. Formal budgetary integration is employed as a management control device during the year for the Governmental Funds.
6. The District has adopted a legal budget for all its Governmental Funds. Total actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.
7. The budget (all appropriations) lapses at the end of each fiscal year.

2. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL FUNDS

Expenditures exceeded the budgeted amount in the following funds:

	Budget		Actual		Excess
Operations and Maintenance Account	\$ 5,876,371	\$	5,958,052	\$	81,681
Capital Projects Fund	4,806,777		4,897,691		90,914

The expenditure variance was sufficiently absorbed by surpluses that existed at the beginning of the fiscal year and were approved by the Board of Education. Under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.

PARK RIDGE-NILES SCHOOL DISTRICT 64

General Fund

Combining Balance Sheet by Account

June 30, 2018

	Educational	Operations and Maintenance	Working Cash	Tort Immunity	Total General
ASSETS					
Cash and investments	\$ 32,951,608	\$ 8,327,388	\$ 6,420,509	\$ 857,011	\$ 48,556,516
Receivables					
Property taxes	24,662,242	2,668,555	266,856	363,894	27,961,547
Due from other governments	703,508	-	-	-	703,508
Other receivables	102,556	31,391	33,635	2,353	169,935
Total Assets	\$ 58,419,914	\$ 11,027,334	\$ 6,721,000	\$ 1,223,258	\$ 77,391,506
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 734,784	\$ 249,145	\$ -	\$ -	\$ 983,929
Accrued salaries and related expenditures	4,405,128	79,883	-	-	4,485,011
Total Liabilities	5,139,912	329,028	-	-	5,468,940
Deferred Inflows					
Other unavailable revenue	15,959	-	-	-	15,959
Property taxes levied for subsequent year	24,662,242	2,668,555	266,856	363,894	27,961,547
Total Deferred Inflows	24,678,201	2,668,555	266,856	363,894	27,977,506
Fund Balances					
Restricted					
Tort immunity	-	-	-	859,364	859,364
Unassigned	28,601,801	8,029,751	6,454,144	-	43,085,696
Total Fund Balances	28,601,801	8,029,751	6,454,144	859,364	43,945,060
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 58,419,914	\$ 11,027,334	\$ 6,721,000	\$ 1,223,258	\$ 77,391,506

PARK RIDGE-NILES SCHOOL DISTRICT 64
 General Fund
 Combining Statement of Revenues, Expenditures and Changes
 In Fund Balances by Account
 Year Ended June 30, 2018

	Educational	Operations and Maintenance	Working Cash	Tort Immunity	Total General
REVENUES					
Local sources	\$ 55,605,600	\$ 6,285,689	\$ 540,964	\$ 600,784	\$ 63,033,037
State sources	21,958,130	-	-	-	21,958,130
Federal sources	1,916,335	-	-	-	1,916,335
Total Revenues	79,480,065	6,285,689	540,964	600,784	86,907,502
EXPENDITURES					
Current operating					
Instruction	58,721,862	-	-	-	58,721,862
Support services	17,798,989	5,954,607	-	652,612	24,406,208
Community services	623,632	-	-	-	623,632
Payments to other districts	904,999	3,445	-	-	908,444
Total Expenditures	78,049,482	5,958,052	-	652,612	84,660,146
Excess (deficiency) of revenues over expenditures	1,430,583	327,637	540,964	(51,828)	2,247,356
OTHER FINANCING SOURCES (USES)					
Transfers in	1,000,000	-	-	-	1,000,000
Transfers out	(250,878)	(786,632)	-	-	(1,037,510)
Total other financing sources (uses)	749,122	(786,632)	-	-	(37,510)
Net change in fund balance	2,179,705	(458,995)	540,964	(51,828)	2,209,846
Fund balances at beginning of year	26,422,096	8,488,746	5,913,180	911,192	41,735,214
FUND BALANCES AT END OF YEAR	\$ 28,601,801	\$ 8,029,751	\$ 6,454,144	\$ 859,364	\$ 43,945,060

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 45,092,000	\$ 45,368,888	\$ 276,888	\$ 45,740,509
Special education levy	5,040,000	5,135,484	95,484	3,482,146
Corporate replacement taxes	803,500	869,445	65,945	1,094,847
Tuition	437,000	448,446	11,446	442,442
Earnings on investments	363,000	256,939	(106,061)	(179,232)
Food services	1,135,000	1,071,479	(63,521)	522,707
Pupil activities	65,800	336,325	270,525	69,157
Textbooks	1,060,000	893,558	(166,442)	1,081,228
Contributions and donations	75,500	138,822	63,322	105,538
Payments of surplus monies from TIF districts	360,000	366,468	6,468	360,000
Other	634,300	719,746	85,446	652,634
Total Local Sources	55,066,100	55,605,600	539,500	53,371,976
State Sources				
Evidence based funding formula	3,352,200	3,357,483	5,283	1,682,678
Special education	1,023,720	540,011	(483,709)	1,452,091
School lunch aid	300	710	410	289
On behalf payments to TRS from the state	16,532,000	18,054,149	1,522,149	15,744,299
Other grants-in-aid	2,600	5,777	3,177	-
Total State Sources	20,910,820	21,958,130	1,047,310	18,879,357
Federal Sources				
National school lunch program	27,700	27,537	(163)	31,916
Title I - low income	246,000	317,712	71,712	244,482
Title IV	-	10,000	10,000	-
Preschool flow through IDEA	21,500	18,096	(3,404)	21,685
IDEA - room and board	1,100,000	1,160,921	60,921	1,121,587
IDEA - room and board	-	39,126	39,126	105,268
Medicaid matching	250,000	257,402	7,402	367,964
Title II - teacher quality	60,800	85,541	24,741	69,764
Total Federal Sources	1,706,000	1,916,335	210,335	1,962,666
Total Revenues	77,682,920	79,480,065	1,797,145	74,213,999

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
EXPENDITURES				
Current operating				
Instruction				
Regular programs				
Salaries	\$ 24,783,428	\$ 24,714,195	\$ (69,233)	\$ 24,594,479
Employee benefits	2,951,077	2,945,135	(5,942)	2,927,058
On-behalf payments to TRS from the state	16,532,000	18,054,149	1,522,149	15,744,299
Purchased services	228,176	199,336	(28,840)	232,729
Supplies and materials	667,397	638,580	(28,817)	568,174
Capital outlay	6,000	3,519	(2,481)	25,358
Other	17,237	6,674	(10,563)	9,224
Non capitalized equipment	13,036	12,664	(372)	7,288
Total	45,198,351	46,574,252	1,375,901	44,108,609
Tuition payment to charter schools				
Purchased services	18,800	-	(18,800)	-
Total	18,800	-	(18,800)	-
Special programs				
Salaries	5,093,200	5,256,006	162,806	5,440,156
Employee benefits	1,000,090	1,053,764	53,674	1,060,305
Purchased services	65,900	94,335	28,435	89,712
Supplies and materials	128,238	90,030	(38,208)	125,467
Capital outlay	15,000	1,563	(13,437)	2,120
Other objects	-	2,740	2,740	-
Non capitalized equipment	5,000	2,191	(2,809)	-
Total	6,307,428	6,500,629	193,201	6,717,760
Special programs pre-K				
Salaries	660,500	735,448	74,948	670,567
Employee benefits	140,735	136,394	(4,341)	142,478
Supplies and materials	27,500	16,797	(10,703)	35,357
Non-capitalized equipment	1,000	(279)	(1,279)	1,107
Total	829,735	888,360	58,625	849,509

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Remedial and supplemental programs K-12				
Salaries	\$ 178,110	\$ 153,393	\$ (24,717)	\$ 123,068
Employee benefits	82,565	17,062	(65,503)	47,270
Purchased services	-	1,078	1,078	-
Other objects	8,750	16,187	7,437	6,044
Total	269,425	187,720	(81,705)	176,382
CTE programs				
Salaries	1,097,100	1,096,750	(350)	1,073,140
Employee benefits	125,787	132,937	7,150	132,334
Purchased services	5,830	1,623	(4,207)	4,607
Supplies and materials	91,550	87,991	(3,559)	58,083
Capital outlay	-	-	-	4,817
Non-capitalized equipment	-	3,117	3,117	1,671
Total	1,320,267	1,322,418	2,151	1,274,652
Interscholastic programs				
Salaries	234,269	202,040	(32,229)	201,889
Employee benefits	3,421	2,590	(831)	2,506
Purchased services	7,800	8,520	720	10,455
Supplies and materials	14,900	8,032	(6,868)	9,448
Other	1,000	580	(420)	240
Total	261,390	221,762	(39,628)	224,538
Summer school				
Salaries	282,300	323,057	40,757	302,367
Employee benefits	2,893	6,541	3,648	6,056
Purchased services	5,000	-	(5,000)	5,136
Supplies and materials	11,050	11,927	877	13,062
Total	301,243	341,525	40,282	326,621

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Gifted programs				
Salaries	\$ 1,448,475	\$ 1,410,941	\$ (37,534)	\$ 1,423,805
Employee benefits	166,403	161,872	(4,531)	189,471
Purchased services	-	225	225	225
Supplies and materials	22,306	15,513	(6,793)	8,118
Other objects	50	119	69	50
Total	1,637,234	1,588,670	(48,564)	1,621,669
Bilingual				
Salaries	541,986	552,283	10,297	553,110
Employee benefits	62,088	76,889	14,801	71,344
Purchased services	400	-	(400)	168
Supplies and materials	1,500	485	(1,015)	1,508
Total	605,974	629,657	23,683	626,130
Special education programs K-12- private tuition				
Other objects	500,000	466,869	(33,131)	435,787
Total	500,000	466,869	(33,131)	435,787
Total Instruction	57,249,847	58,721,862	1,472,015	56,361,657
Support Services				
Pupils				
Attendance and social work:				
Salaries	857,800	858,834	1,034	1,000,375
Employee benefits	127,265	125,090	(2,175)	115,521
Purchased services	50,000	46,731	(3,269)	66,051
Supplies and materials	500	-	(500)	39,765
Total	1,035,565	1,030,655	(4,910)	1,221,712
Guidance services				
Salaries	176,700	174,626	(2,074)	161,887
Employee benefits	12,005	9,336	(2,669)	16,706
Purchased services	2,000	-	(2,000)	1,287
Supplies and materials	750	220	(530)	220
Total	191,455	184,182	(7,273)	180,100

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Health services				
Salaries	\$ 947,967	\$ 974,523	\$ 26,556	\$ 922,432
Employee benefits	172,619	152,478	(20,141)	180,310
Purchased services	16,300	12,219	(4,081)	38,548
Supplies and materials	10,400	21,129	10,729	9,277
Capital outlay	-	3,425	3,425	-
Other	500	199	(301)	450
Non-capitalized equipment	-	1,230	1,230	-
Total	1,147,786	1,165,203	17,417	1,151,017
Psychological services				
Salaries	451,546	434,664	(16,882)	440,784
Employee benefits	44,169	36,631	(7,538)	36,824
Purchased services	500	-	(500)	209
Supplies and materials	2,500	3,667	1,167	3,561
Other	600	-	(600)	150
Total	499,315	474,962	(24,353)	481,528
Speech pathology and audiology services				
Salaries	1,377,950	1,377,490	(460)	1,322,310
Employee benefits	192,418	190,800	(1,618)	193,094
Purchased services	500	-	(500)	-
Supplies and materials	1,000	2,950	1,950	785
Total	1,571,868	1,571,240	(628)	1,516,189
Other support services				
Salaries	776,700	831,884	55,184	940,706
Employee benefits	6,245	4,856	(1,389)	4,881
Purchased services	59,800	27,754	(32,046)	23,371
Supplies and materials	14,500	11,920	(2,580)	13,036
Total	857,245	876,414	19,169	981,994

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Instructional staff				
Improvement of instruction services:				
Salaries	\$ 500,710	\$ 457,162	\$ (43,548)	\$ 454,523
Employee benefits	84,077	71,390	(12,687)	74,437
Purchased services	223,035	199,876	(23,159)	147,327
Supplies and materials	14,850	7,899	(6,951)	17,599
Other	300	931	631	2,412
Total	822,972	737,258	(85,714)	696,298
Education media				
Salaries	2,235,325	1,896,075	(339,250)	2,108,692
Employee benefits	376,911	348,031	(28,880)	375,474
Purchased services	187,610	144,593	(43,017)	147,552
Supplies and materials	1,053,965	762,354	(291,611)	851,869
Capital outlay	157,650	66,922	(90,728)	136,441
Other	2,200	-	(2,200)	1,421
Non-capitalized equipment	-	365,790	365,790	420,225
Total	4,013,661	3,583,765	(429,896)	4,041,674
Assessment and testing				
Purchased services	113,350	111,116	(2,234)	47,259
Total	113,350	111,116	(2,234)	47,259
General administration				
Board of education				
Salaries	12,500	16,597	4,097	12,500
Employee Benefits	158,000	183,046	25,046	132,956
Purchased services	340,300	495,099	154,799	332,836
Supplies and materials	12,250	15,577	3,327	12,280
Other	15,000	23,198	8,198	12,674
Total	538,050	733,517	195,467	503,246

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Executive administration				
Salaries	\$ 311,700	\$ 311,698	\$ (2)	\$ 287,079
Employee benefits	59,700	70,874	11,174	67,531
Purchased services	18,320	12,859	(5,461)	16,467
Supplies and materials	4,500	1,791	(2,709)	4,029
Other	4,000	5,002	1,002	4,128
Total	398,220	402,224	4,004	379,234
Special area administrative services				
Salaries	507,100	458,317	(48,783)	487,031
Employee benefits	130,670	112,083	(18,587)	139,125
Purchased services	4,310	2,254	(2,056)	4,411
Supplies and materials	-	108	108	-
Total	642,080	572,762	(69,318)	630,567
School administration				
Office of the principal				
Salaries	2,190,236	2,133,714	(56,522)	2,101,982
Employee benefits	630,580	636,581	6,001	617,172
Purchased services	62,800	32,963	(29,837)	35,089
Supplies and materials	13,788	7,939	(5,849)	7,831
Capital outlay	-	1,690	1,690	-
Other	750	215	(535)	715
Non-capitalized equipment	-	-	-	759
Total	2,898,154	2,813,102	(85,052)	2,763,548
Direction of business support services				
Salaries	166,200	167,712	1,512	161,420
Employee benefits	51,395	50,617	(778)	49,503
Purchased services	4,160	965	(3,195)	4,756
Total	221,755	219,294	(2,461)	215,679

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Fiscal services				
Salaries	\$ 399,600	\$ 393,722	\$ (5,878)	\$ 421,051
Employee benefits	55,750	63,765	8,015	65,331
Purchased services	129,560	108,654	(20,906)	143,928
Supplies and materials	10,000	4,928	(5,072)	6,778
Capital outlay	8,000	-	(8,000)	8,874
Other	92,000	83,155	(8,845)	85,642
Total	694,910	654,224	(40,686)	731,604
Operation and maintenance of plant services				
Salaries	5,000	1,764	(3,236)	3,738
Employee benefits	73	23	(50)	37
Total	5,073	1,787	(3,286)	3,775
Pupil transportation services				
Purchased services	-	-	-	3,793
Total	-	-	-	3,793
Food services				
Purchased services	1,220,700	1,113,142	(107,558)	610,784
Supplies and materials	6,000	33,307	27,307	8,293
Capital outlay	78,000	44,867	(33,133)	4,313
Other	-	-	-	75
Non-capitalized equipment	-	13,818	13,818	888
Total	1,304,700	1,205,134	(99,566)	624,353
Internal services				
Purchased services	147,000	98,868	(48,132)	188,106
Supplies and materials	45,000	40,201	(4,799)	35,506
Total	192,000	139,069	(52,931)	223,612
Planning, R&D, and evaluation				
Purchased services	10,000	-	(10,000)	-
Total	10,000	-	(10,000)	-

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Information services				
Salaries	\$ 113,900	\$ 114,048	\$ 148	\$ 117,133
Employee benefits	270	236	(34)	367
Purchased services	288,535	188,843	(99,692)	264,236
Supplies and materials	10,400	2,348	(8,052)	1,818
Other	1,000	-	(1,000)	860
Total	414,105	305,475	(108,630)	384,414
Staff services				
Salaries	406,724	424,813	18,089	370,328
Employee benefits	99,910	98,416	(1,494)	99,438
Purchased services	164,660	119,044	(45,616)	108,322
Supplies and materials	2,500	3,107	607	2,253
Capital outlay	4,500	4,182	(318)	-
Other	-	100	100	-
Termination benefits	786,000	362,582	(423,418)	855,692
Total	1,464,294	1,012,244	(452,050)	1,436,033
Data processing services				
Purchased services	-	5,362	5,362	-
Capital outlay	-	-	-	527,142
Total	-	5,362	5,362	527,142
Total Support Services	19,036,558	17,798,989	(1,237,569)	18,744,771
Community services				
Salaries	519,627	494,883	(24,744)	357,310
Employee benefits	103,953	106,315	2,362	106,470
Purchased services	14,904	17,244	2,340	19,434
Supplies and materials	6,300	5,190	(1,110)	4,095
Total Community Services	644,784	623,632	(21,152)	487,309

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Educational Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	\$ 68,000	\$ 51,628	\$ (16,372)	\$ 25,427
Tuition	920,000	853,371	(66,629)	903,775
Total	988,000	904,999	(83,001)	929,202
Provision for contingencies	500,000	-	(500,000)	-
Total Expenditures	78,419,189	78,049,482	(369,707)	76,522,939
Excess (deficiency) of revenues over expenditures	(736,269)	1,430,583	2,166,852	(2,308,940)
OTHER FINANCING SOURCES (USES)				
Capital lease proceeds	-	-	-	527,142
Transfers in	1,000,000	1,000,000	-	-
Transfers out	(250,878)	(250,878)	-	(356,718)
Total other financing sources (uses)	749,122	749,122	-	170,424
Net change in fund balance	<u>\$ 12,853</u>	2,179,705	<u>\$ 2,166,852</u>	(2,138,516)
Fund balance at beginning of year		<u>26,422,096</u>		<u>28,560,612</u>
FUND BALANCE AT END OF YEAR		<u><u>\$ 28,601,801</u></u>		<u><u>\$ 26,422,096</u></u>

(Concluded)

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Operations and Maintenance Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 5,979,500	\$ 5,803,830	\$ (175,670)	\$ 6,529,286
Earnings on investments	84,700	(54,436)	(139,136)	69,309
Rentals	81,613	133,251	51,638	54,293
Other	275,000	403,044	128,044	394,033
Total Local Sources	6,420,813	6,285,689	(135,124)	7,046,921
State Sources				
Other	-	-	-	17,614
Total State Sources	-	-	-	17,614
Total Revenues	6,420,813	6,285,689	(135,124)	7,064,535
EXPENDITURES				
Current operating				
Support services				
Operations and maintenance of plant services				
Salaries	2,571,516	2,653,359	81,843	2,569,675
Employee benefits	445,955	454,037	8,082	438,470
Purchased services	1,096,900	1,194,142	97,242	1,152,354
Supplies and materials	997,500	1,282,639	285,139	1,000,607
Capital outlay	760,000	224,552	(535,448)	65,965
Non-capitalized equipment	-	145,878	145,878	14,232
Total Operation and Maintenance of Plant Services	5,871,871	5,954,607	82,736	5,241,303
Other supporting services				
Purchased services	-	-	-	630
Total of Other Supporting Services	-	-	-	630
Total Support Services	5,871,871	5,954,607	82,736	5,241,933

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Operations and Maintenance Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Payments to other districts and governmental units:				
Purchased services	\$ 4,500	\$ 3,445	\$ (1,055)	\$ 25,758
Total payments to other districts	4,500	3,445	(1,055)	25,758
Total Expenditures	5,876,371	5,958,052	81,681	5,267,691
Excess of revenues over expenditures	544,442	327,637	(216,805)	1,796,844
OTHER FINANCING SOURCES (USES)				
Sale of capital asset	-	-	-	3,015
Transfers out	(786,632)	(786,632)	-	-
Total other financing sources (uses)	(786,632)	(786,632)	-	3,015
Net change in fund balance	<u>\$ (242,190)</u>	<u>(458,995)</u>	<u>\$ (216,805)</u>	1,799,859
Fund balance at beginning of year		<u>8,488,746</u>		<u>6,688,887</u>
FUND BALANCE AT END OF YEAR		<u><u>\$ 8,029,751</u></u>		<u><u>\$ 8,488,746</u></u>

(Concluded)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Working Cash Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 551,900	\$ 560,204	\$ 8,304	\$ 512,110
Earnings on investments	147,200	(19,240)	(166,440)	136,197
Total Local Sources	699,100	540,964	(158,136)	648,307
Total Revenues	699,100	540,964	(158,136)	648,307
Excess of revenues over expenditures	699,100	540,964	(158,136)	648,307
OTHER FINANCING USES				
Transfers out	-	-	-	(4,500,000)
Total other financing uses	-	-	-	(4,500,000)
Net change in fund balance	<u>\$ 699,100</u>	540,964	<u>\$ (158,136)</u>	(3,851,693)
Fund balance at beginning of year		<u>5,913,180</u>		<u>9,764,873</u>
FUND BALANCE AT END OF YEAR		<u>\$ 6,454,144</u>		<u>\$ 5,913,180</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Tort Immunity Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
Tort immunity levy	\$ 576,200	\$ 591,553	\$ 15,353	\$ 552,119
Earnings on investments	8,500	2,068	(6,432)	5,135
Other	-	7,163	7,163	16,059
Total Local Sources	584,700	600,784	16,084	573,313
EXPENDITURES				
Support Services				
Workers' compensation or workers' occupational disease act payment				
Purchased services	494,000	493,138	(862)	482,031
Total	494,000	493,138	(862)	482,031
Unemployment insurance payment				
Employee benefits	10,000	8,197	(1,803)	7,630
Purchased services	-	1,250	1,250	1,250
Total	10,000	9,447	(553)	8,880
Insurance payment				
Purchased services	62,200	63,617	1,417	69,310
Total	62,200	63,617	1,417	69,310
Educational, inspectional, supervisory services related to loss prevention or reduction				
Purchased services	1,000	1,922	922	496
Supplies and materials	250	216	(34)	-
Total	1,250	2,138	888	496

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Tort Immunity Account

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
Property insurance				
Purchased services	\$ 85,588	\$ 84,272	\$ (1,316)	\$ 89,425
Total	85,588	84,272	(1,316)	89,425
Total Support Services	653,038	652,612	(426)	650,142
Total Expenditures	653,038	652,612	(426)	650,142
Net change in fund balance	<u>\$ (68,338)</u>	(51,828)	<u>\$ 16,510</u>	(76,829)
Fund balance at beginning of year		<u>911,192</u>		<u>988,021</u>
FUND BALANCE AT END OF YEAR		<u>\$ 859,364</u>		<u>\$ 911,192</u>

(Concluded)

PARK RIDGE-NILES SCHOOL DISTRICT 64
Major Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
Earnings on investments	\$ 60,800	\$ 106,778	\$ 45,978	\$ 46,529
Other	-	61,179	61,179	-
Total Local Sources	60,800	167,957	107,157	46,529
Total Revenues	60,800	167,957	107,157	46,529
EXPENDITURES				
Facilities acquisition				
Purchased services	646,159	1,868,388	1,222,229	938,174
Supplies and materials	2,500	1,027	(1,473)	24,562
Capital outlay	4,158,118	2,988,336	(1,169,782)	5,259,836
Non-capitalized equipment	-	39,940	39,940	11,534
Total support services	4,806,777	4,897,691	90,914	6,234,106
Total Expenditures	4,806,777	4,897,691	90,914	6,234,106
Deficiency of revenues over expenditures	(4,745,977)	(4,729,734)	16,243	(6,187,577)
OTHER FINANCING SOURCES				
Bonds issued	-	-	-	8,650,118
Premium on bonds issued	-	-	-	599,882
Transfers in	-	-	-	4,500,000
Total other financing sources	-	-	-	13,750,000
Net change in fund balance	<u>\$ (4,745,977)</u>	<u>(4,729,734)</u>	<u>\$ 16,243</u>	7,562,423
Fund balance at beginning of year		<u>11,783,988</u>		<u>4,221,565</u>
FUND BALANCE AT END OF YEAR		<u><u>\$ 7,054,254</u></u>		<u><u>\$ 11,783,988</u></u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Transportation	Municipal Retirement/ Social Security	Debt Service	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 3,557,022	\$ 1,681,599	\$ 3,672,438	\$ 8,911,059
Receivables				
Property taxes	1,455,576	1,261,499	980,167	3,697,242
Due from other governments	367,855	-	-	367,855
Other receivables	15,385	3,527	-	18,912
	<hr/>			
Total Assets	<u>\$ 5,395,838</u>	<u>\$ 2,946,625</u>	<u>\$ 4,652,605</u>	<u>\$ 12,995,068</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 108,614	\$ -	\$ -	\$ 108,614
	<hr/>			
Total Liabilities	108,614	-	-	108,614
Deferred Inflows				
Other unavailable revenue	367,855	-	-	367,855
Property taxes levied for subsequent year	1,455,576	1,261,499	980,167	3,697,242
	<hr/>			
Total Deferred Inflows	1,823,431	1,261,499	980,167	4,065,097
Fund Balance				
Restricted				
Student transportation	3,463,793	-	-	3,463,793
Employee retirement	-	1,685,126	-	1,685,126
Debt service	-	-	3,672,438	3,672,438
	<hr/>			
Total Fund Balance	3,463,793	1,685,126	3,672,438	8,821,357
	<hr/>			
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	<u>\$ 5,395,838</u>	<u>\$ 2,946,625</u>	<u>\$ 4,652,605</u>	<u>\$ 12,995,068</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended June 30, 2018

	Transportation	Municipal Retirement/ Social Security	Debt Service	Total Nonmajor Governmental Funds
REVENUES				
Local sources	\$ 3,339,206	\$ 2,749,911	\$ 2,483,876	\$ 8,572,993
State sources	1,380,482	-	-	1,380,482
Total Revenues	4,719,688	2,749,911	2,483,876	9,953,475
EXPENDITURES				
Current operating				
Instruction	-	916,262	-	916,262
Support services	3,100,309	1,273,667	-	4,373,976
Community services	127,008	46,098	-	173,106
Payments to other districts	17,591	-	-	17,591
Debt service				
Principal	-	-	3,170,097	3,170,097
Interest and other	-	-	663,082	663,082
Total Expenditures	3,244,908	2,236,027	3,833,179	9,314,114
Excess (deficiency) of revenues over expenditures	1,474,780	513,884	(1,349,303)	639,361
OTHER FINANCING SOURCES				
Transfers in	-	-	1,037,510	1,037,510
Transfers out	(1,000,000)	-	-	(1,000,000)
Total other financing uses	(1,000,000)	-	1,037,510	37,510
Net change in fund balance	474,780	513,884	(311,793)	676,871
Fund balances at beginning of year	2,989,013	1,171,242	3,984,231	8,144,486
FUND BALANCES AT END OF YEAR	\$ 3,463,793	\$ 1,685,126	\$ 3,672,438	\$ 8,821,357

PARK RIDGE-NILES SCHOOL DISTRICT 64

Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 3,522,500	\$ 3,307,647	\$ (214,853)	\$ 2,853,592
Regular transportation fees	43,700	38,463	(5,237)	54,284
Earnings on investments	27,000	(6,904)	(33,904)	25,652
Total Local Sources	3,593,200	3,339,206	(253,994)	2,933,528
State Sources				
Transportation aid	850,520	1,380,482	529,962	851,393
Total State Sources	850,520	1,380,482	529,962	851,393
Total Revenues	4,443,720	4,719,688	275,968	3,784,921
EXPENDITURES				
Current operating				
Support Services				
Pupil Transportation Services				
Salaries	16,900	17,585	685	16,508
Employee benefits	3,892	3,306	(586)	3,093
Purchased services	3,126,715	3,079,418	(47,297)	2,870,021
Supplies and materials	1,000	-	(1,000)	-
Total Support Services	3,148,507	3,100,309	(48,198)	2,889,622
Community Services				
Purchased services	125,000	127,008	2,008	119,218
Total Community Services	125,000	127,008	2,008	119,218
Payments for special programs				
Purchased services	-	17,591	17,591	1,886
Total Payments for Special Programs	-	17,591	17,591	1,886
Total Expenditures	3,273,507	3,244,908	(28,599)	3,010,726
Excess of revenues over expenditures	1,170,213	1,474,780	304,567	774,195

(Continued)

PARK RIDGE-NILES SCHOOL DISTRICT 64

Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
OTHER FINANCING USES				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 170,213</u>	<u>474,780</u>	<u>\$ 304,567</u>	<u>774,195</u>
Fund balance at beginning of year		<u>2,989,013</u>		<u>2,214,818</u>
FUND BALANCE AT END OF YEAR		<u>\$ 3,463,793</u>		<u>\$ 2,989,013</u>

(Concluded)

PARK RIDGE-NILES SCHOOL DISTRICT 64
Municipal Retirement/Social Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018			2017
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 984,000	\$ 1,002,377	\$ 18,377	\$ 1,126,099
Social security/medicare only levy	1,514,300	1,595,445	81,145	1,281,716
Corporate replacement taxes	142,300	152,620	10,320	146,751
Earnings on investments	9,000	(531)	(9,531)	6,437
Total Local Sources	2,649,600	2,749,911	100,311	2,561,003
Total Revenues	2,649,600	2,749,911	100,311	2,561,003
EXPENDITURES				
Current operating				
Instruction				
Regular programs	2,396,400	348,143	(2,048,257)	343,611
Special education programs	-	500,002	500,002	483,445
CTE programs	-	15,061	15,061	14,735
Interscholastic programs	-	7,136	7,136	7,355
Summer school programs	-	17,751	17,751	16,517
Gifted programs	-	20,525	20,525	20,327
Bilingual programs	-	7,644	7,644	7,726
Total instruction	2,396,400	916,262	(1,480,138)	893,716
Support Services				
Pupils	-	230,285	230,285	220,260
Instructional staff	-	206,211	206,211	219,071
General administration	-	43,366	43,366	46,251
School administration	-	125,716	125,716	133,036
Business	-	597,182	597,182	606,401
Central	-	70,907	70,907	64,988
Total support services	-	1,273,667	1,273,667	1,290,007
Community services				
Community services - employee benefits	-	46,098	46,098	42,145
Total Expenditures	2,396,400	2,236,027	(160,373)	2,225,868
Net change in fund balance	\$ 253,200	513,884	\$ 260,684	335,135
Fund balance at beginning of year		1,171,242		836,107
FUND BALANCE AT END OF YEAR		<u>\$ 1,685,126</u>		<u>\$ 1,171,242</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018 with Comparative Actual Totals for 2017

	2018		2017	
	Original and Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 2,446,800	\$ 2,433,278	\$ (13,522)	\$ 3,076,428
Earnings on investments	17,000	41,864	24,864	9,008
Other local revenue	8,734	8,734	-	-
Total Local Sources	<u>2,472,534</u>	<u>2,483,876</u>	<u>11,342</u>	<u>3,085,436</u>
Total Revenues	<u>2,472,534</u>	<u>2,483,876</u>	<u>11,342</u>	<u>3,085,436</u>
EXPENDITURES				
Debt service				
Principal retirement	3,151,620	3,170,097	18,477	3,043,240
Interest on bonds	679,290	660,812	(18,478)	402,827
Other	4,000	2,270	(1,730)	146,353
Total Expenditures	<u>3,834,910</u>	<u>3,833,179</u>	<u>(1,731)</u>	<u>3,592,420</u>
Excess of revenues over expenditures	<u>(1,362,376)</u>	<u>(1,349,303)</u>	<u>13,073</u>	<u>(506,984)</u>
OTHER FINANCING SOURCES				
Bonds issued	-	-	-	144,882
Transfers in	1,037,510	1,037,510	-	356,718
Total other financing sources	<u>1,037,510</u>	<u>1,037,510</u>	<u>-</u>	<u>501,600</u>
Net change in fund balance	<u>\$ (324,866)</u>	<u>(311,793)</u>	<u>\$ 13,073</u>	<u>(5,384)</u>
Fund balance at beginning of year		<u>3,984,231</u>		<u>3,989,615</u>
FUND BALANCE AT END OF YEAR		<u><u>\$ 3,672,438</u></u>		<u><u>\$ 3,984,231</u></u>

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Agency Fund - Activity Funds
 Schedule of Changes in Assets and Liabilities
 Year Ended June 30, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Assets				
Cash	\$ 121,707	\$ 195,097	\$ 232,481	\$ 84,323
Liabilities				
Due to organizations	\$ 121,707	\$ 195,097	\$ 232,481	\$ 84,323

PARK RIDGE-NILES SCHOOL DISTRICT 64

Schedule of Property Tax Rates, Extensions and Collections
Last Five Tax Levy Years

	2017	2016	2015	2014	2013
Assessed Valuation	\$ 1,674,475,741	\$ 1,638,658,393	\$ 1,371,795,137	\$ 1,414,256,518	\$ 1,399,438,847
Rates extended					
Educational	2.8191	2.7326	3.5000	3.4048	3.4609
Tort immunity	0.0461	0.0251	0.0526	0.0448	0.0440
Special education	0.3076	0.3143	0.1243	0.1170	0.0294
Operations and maintenance	0.3383	0.3771	0.5181	0.5468	0.5439
Transportation	0.1845	0.2200	0.1502	0.0748	0.0734
Illinois municipal retirement/ Social security	0.1600	0.1571	0.1663	0.1562	0.1533
Debt service	0.1243	0.1789	0.2420	0.2352	0.2368
Working cash	0.0338	0.0346	0.0338	0.0300	0.0294
Total rates extended	4.0137	4.0397	4.7873	4.6096	4.5711
Property tax extensions					
Educational	\$ 47,204,772	\$ 44,777,570	\$ 48,012,830	\$ 48,151,978	\$ 48,433,179
Tort immunity	772,500	412,000	721,000	634,226	615,753
Special education	5,150,000	5,150,000	1,704,650	1,654,366	411,435
Operations and maintenance	5,665,000	6,180,000	7,107,000	7,733,420	7,611,547
Transportation	3,090,000	3,605,000	2,060,000	1,058,004	1,027,188
Illinois municipal retirement/ Social security	2,678,000	2,575,000	2,281,450	2,209,699	2,145,339
Debt service	2,080,769	2,931,689	3,318,735	3,326,689	3,313,381
Working cash	566,500	566,500	463,500	423,778	411,435
Total levies extended	\$ 67,207,541	\$ 66,197,759	\$ 65,669,165	\$ 65,192,160	\$ 63,969,257
Total collections	\$ 35,483,753	\$ 65,581,898	\$ 64,896,179	\$ 64,892,714	\$ 63,197,229
Percentage of extensions collected	52.80%	99.07%	98.82%	99.54%	98.79%

Tax rates are expressed in dollars per one hundred of assessed valuation.

Source of information: Cook County Levy, Rate and Extension Reports for 2013-2017.

PARK RIDGE-NILES SCHOOL DISTRICT 64

Operating Cost and Tuition Charge

Years Ended June 30, 2018 and June 30, 2017

	<u>2018</u>	<u>2017</u>
Expenditures		
Educational Fund	\$ 59,995,333	\$ 60,778,640
Operations and Maintenance Fund	5,958,052	5,267,691
Debt Service Fund	3,833,179	3,592,420
Transportation Fund	3,244,908	3,010,726
Municipal Retirement/Social Security Fund	2,236,027	2,225,868
Tort Immunity Fund	<u>652,612</u>	<u>650,142</u>
Total expenditures	<u>75,920,111</u>	<u>75,525,487</u>
Less revenues/expenditures not applicable to operating expense of regular program		
Summer school	359,276	343,138
Tuition paid	466,869	435,787
Community services	796,738	648,672
Capital outlay	350,720	775,030
Non-capitalized equipment	544,409	446,170
Bond and other principal retired	3,170,097	3,043,240
Payments to other districts and governmental units	<u>1,902,330</u>	<u>1,906,713</u>
	<u>7,590,439</u>	<u>7,598,750</u>
Regular operating expenditures	68,329,672	67,926,737
Offsetting revenues	<u>6,354,455</u>	<u>6,014,506</u>
Net operating expenditures	61,975,217	61,912,231
Depreciation allowance	<u>2,758,834</u>	<u>5,640,401</u>
Total allowance for tuition computation	<u>\$ 64,734,051</u>	<u>\$ 67,552,632</u>
Average daily attendance	<u>4,190.06</u>	<u>4,172.15</u>
Per capita tuition charge	<u>\$ 15,449.43</u>	<u>\$ 16,191.32</u>

Source of information: 2018 & 2017 annual financial reports

**Park Ridge-Niles
School District 64**

Required Communication Letters

Year Ended June 30, 2018

Table of Contents

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*
2. Management Letter
3. Communication with Those Charged with Governance



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Education
Park Ridge-Niles School District 64
Park Ridge, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District 64 (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 27, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Klein Hall CPAs". The signature is written in a cursive, flowing style.

Klein Hall CPAs
Aurora, Illinois
November 27, 2018



MANAGEMENT LETTER

Board of Education
Park Ridge-Niles School District 64
Park Ridge, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District 64 as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Park Ridge-Niles School District 64's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Park Ridge-Niles School District 64's internal control. Accordingly, we do not express an opinion on the effectiveness of Park Ridge-Niles School District 64's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Additionally, we wish to make the District aware of the following:

Municipal Retirement/Social Security Fund

We noted that the District only budgets one expense line item in the Municipal Retirement/Social Security Fund, even though the District properly posts the actual expenses to the correct expense line items. Not budgeting to the correct line item does not allow the District to monitor budget to actual on a line item basis which could result in a miss-posting that is not identified. We recommend that the District change its budgeting practice to allocate the Municipal Retirement/Social Security Fund budget to the correct line items.

Positive Attributes

Although the general purpose of this letter is to cover only matters needing consideration, we believe it is also important to point out that there are many positive attributes of the District's financial management systems, which are not specifically covered herein.

We would like to take this opportunity to thank the District and their personnel for the cooperation and courtesies extended to us during our audit.

This communication is intended solely for the information and use of management, the Board of Education, and others within Park Ridge-Niles School District 64, and is not intended to be, and should not be, used by anyone other than these specified parties.

Klein Hall CPAs

Klein, Hall CPAs
Aurora, Illinois
November 27, 2018



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

November 27, 2018

Board of Education
Park Ridge-Niles School District 64
164 S. Prospect Ave
Park Ridge, IL 60068

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District 64 for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Grant Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 24, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Park Ridge-Niles School District 64 are described in Note 1 to the financial statements. During 2018, the District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans* (see Note 14). The application of existing policies was not changed during 2018. We noted no transactions entered into by Park Ridge-Niles School District 64 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates prepared by management.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 27, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Park Ridge-Niles School District 64's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Park Ridge-Niles School District 64's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and other required supplementary information listed in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other supplementary information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and management of Park Ridge-Niles School District 64 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Klein Hall CPAs". The letters are fluid and connected, with a distinct loop for the 'K' and 'H'.

Klein Hall CPAs
Aurora, Illinois

Due to ROE on Monday, October 15th
 Due to ISBE on Thursday, November 15th
 SD/JA18

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2018

School District
 Joint Agreement

<p align="center">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p>		<p align="center">Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>		
School District/Joint Agreement Number: 05-016-0640-04		<p align="center">Filing Status: Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		Name of Auditing Firm: Klein Hall CPAs		
County Name: Cook				Name of Audit Manager: Scott Duenser		
Name of School District/Joint Agreement: Park Ridge-Niles School District 64				Address: 3957 75th Street		
Address: 164 South Prospect Avenue				City: Aurora	State: IL	Zip Code: 60504
City: Park Ridge, IL				Phone Number: 630-898-5578	Fax Number: 630-225-5128	
Email Address:				IL License Number (9 digit): 066-003910	Expiration Date: 11/30/21	
Zip Code: 60068		Email Address: sduenser@kleinhalcpa.com				
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Single Audit Status:</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>		<p align="center">ISBE Use Only</p>		
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Maine		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): Dr. Laurie Heinz		Township Treasurer Name (type or print) Thomas Ahlbeck		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: lhein@d64.org		Email Address: tahlbeck@ahlbeck.com		Email Address:		
Telephone: 847-318-4300	Fax Number: 847-318-4351	Telephone: 847-825-1812	Fax Number: 847-430-3460	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (05/18)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position.....	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	23
Schedule of Short-Term Debt/Long-Term Debt.....	Short-Term Long-Term Debt	24
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	25
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	26
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	27 - 28
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	29
Indirect Cost Rate - Computation.....	ICR Computation	30
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	31
Administrative Cost Worksheet	AC	32
Itemization Schedule	ITEMIZATION	33
Reference Page	REF	34
Notes, Opinion Letters, etc	Opinion-Notes	35
Deficit Reduction Calculation	Deficit AFR Sum Calc	36
Audit Checklist/Balancing Schedule	AUDITCHECK	-
Single Audit Section		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	37 - 46

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8]

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]*.
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to *Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]*.
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/95 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:

25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		29,047	338,809	15,556		383,412
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						383,412

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Klein Hall CPAs

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2017		Equalized Assessed Valuation (EAV):					1,674,475,741					
8													
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash			
10	Rate(s):	0.028191	+	0.003383	+	0.001845	=	0.033420		0.000338			
11													
13	B. Results of Operations *												
14													
15		Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance					
16		72,972,257		69,198,293		3,773,964		46,549,489					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates			
22		0	+	0	+	0	+	0	+	0			
23		Other		Total									
24		0	=	0									
25	** The numbers shown are the sum of entries on page 25.												
26													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					115,538,826						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36		c. Long-Term Debt (Principal only)					Acct						
37		Outstanding:.....					511	15,049,092					
38													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Park Ridge-Niles School District 64
District Code: 05-016-0640-04
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	43,813,035.00	0.629	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	69,610,745.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	-356,718.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	69,057,057.00	0.992	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	69,610,745.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	-356,718.00		Value	1.40
Possible Adjustment:			0		
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	47,889,915.00	249.65	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	191,825.16		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	46,382,225.81		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H37)		18,219,189.00	83.88	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		113,067,429.12		Value	0.40

Total Profile Score: 4.00 *

Estimated 2018 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2018

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		32,951,608	8,327,388	3,672,438	3,557,022	1,681,599	8,216,146	6,420,509	857,011	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	24,662,242	2,668,555	980,167	1,455,576	1,261,499	0	266,856	363,894	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	703,508	0	0	367,855	0	0	0	0	0
9	Other Receivables	160	102,556	31,391	0	15,385	3,527	0	33,635	2,353	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		58,419,914	11,027,334	4,652,605	5,395,838	2,946,625	8,216,146	6,721,000	1,223,258	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	732,079	249,145	0	108,613	0	1,161,892	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	3,029,320	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,375,808	79,883	0	1	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	24,678,201	2,668,555	980,167	1,823,431	1,261,499	0	266,856	363,894	0
33	Due to Activity Fund Organizations	493	2,705	0	0	0	0	0	0	0	0
34	Total Current Liabilities		29,818,113	2,997,583	980,167	1,932,045	1,261,499	1,161,892	266,856	363,894	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	28,601,801	8,029,751	3,672,438	3,463,793	1,685,126	7,054,254	6,454,144	859,364	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		58,419,914	11,027,334	4,652,605	5,395,838	2,946,625	8,216,146	6,721,000	1,223,258	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2018

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		84,323		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		84,323		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		353,013	
17	Building & Building Improvements	230		69,541,795	
18	Site Improvements & Infrastructure	240		4,163,124	
19	Capitalized Equipment	250		11,469,865	
20	Construction in Progress	260		1,737,261	
21	Amount Available in Debt Service Funds	340			3,672,438
22	Amount to be Provided for Payment on Long-Term Debt	350			11,376,654
23	Total Capital Assets			87,265,058	15,049,092
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	84,323		
34	Total Current Liabilities		84,323		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			15,049,092
37	Total Long-Term Liabilities				15,049,092
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			87,265,058	
41	Total Liabilities and Fund Balance		84,323	87,265,058	15,049,092

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description Dollars	(Enter Whole) Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	55,605,600	6,285,689	2,483,876	3,339,206	2,749,911	167,957	540,964	600,784	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,903,981	0	0	1,380,482	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,916,335	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		61,425,916	6,285,689	2,483,876	4,719,688	2,749,911	167,957	540,964	600,784	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	18,054,149	0	0	0	0	0		0	0
10	Total Receipts/Revenues		79,480,065	6,285,689	2,483,876	4,719,688	2,749,911	167,957	540,964	600,784	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	40,667,713				916,262				
13	Support Services	2000	17,798,989	5,954,607		3,100,309	1,273,667	4,897,691		652,612	0
14	Community Services	3000	623,632	0		127,008	46,098				
15	Payments to Other Districts & Governmental Units	4000	904,999	3,445	0	17,591	0	0		0	0
16	Debt Service	5000	0	0	3,833,179	0	0			0	0
17	Total Direct Disbursements/Expenditures		59,995,333	5,958,052	3,833,179	3,244,908	2,236,027	4,897,691		652,612	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	18,054,149	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		78,049,482	5,958,052	3,833,179	3,244,908	2,236,027	4,897,691		652,612	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,430,583	327,637	-1,349,303	1,474,780	513,884	-4,729,734	540,964	-51,828	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	1,000,000	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			225,098						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			25,780						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			425,000						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			361,632						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		1,000,000	0	1,037,510	0	0	0	0	0	0

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018**

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	(Enter Whole)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)											
47	Abolishment or Abatement of the Working Cash Fund ¹²		8110							0		
48	Transfer of Working Cash Fund Interest ¹²		8120							0		
49	Transfer Among Funds		8130	0	0		1,000,000					
50	Transfer of Interest		8140	0	0	0	0	0			0	
51	Transfer from Capital Project Fund to O&M Fund		8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴		8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵		8170									0
54	Taxes Pledged to Pay Principal on Capital Leases		8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases		8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases		8430	225,098	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases		8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases		8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases		8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases		8530	25,780	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases		8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds		8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds		8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds		8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds		8640	0	425,000							
66	Taxes Pledged to Pay Interest on Revenue Bonds		8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds		8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds		8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds		8740	0	361,632							
70	Taxes Transferred to Pay for Capital Projects		8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects		8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects		8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects		8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans		8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere		8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds			250,878	786,632	0	1,000,000	0	0	0	0	0
77	Total Other Sources/Uses of Funds			749,122	-786,632	1,037,510	-1,000,000	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds			2,179,705	-458,995	-311,793	474,780	513,884	-4,729,734	540,964	-51,828	0
79	Fund Balances - July 1, 2017			26,422,096	8,488,746	3,984,231	2,989,013	1,171,242	11,783,988	5,913,180	911,192	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)											
81	Fund Balances - June 30, 2018			28,601,801	8,029,751	3,672,438	3,463,793	1,685,126	7,054,254	6,454,144	859,364	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2018

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		45,368,888	5,803,830	2,433,278	3,307,647	1,002,377	0	560,204	591,553	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	5,135,484	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,595,445				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		50,504,372	5,803,830	2,433,278	3,307,647	2,597,822	0	560,204	591,553	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	869,445	0	0	0	152,620	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		869,445	0	0	0	152,620	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	165,824								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	282,622								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		448,446								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				19,623					
43	Regular - Transp Fees from Other Districts (In State)	1412				18,496					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				344					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					38,463					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
124	Special Education - Private Facility Tuition	3100	105,504			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	130,521			0					
126	Special Education - Personnel	3110	285,850	0		0					
127	Special Education - Orphanage - Individual	3120	14,527			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	3,609			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		540,011	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	710								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		86,625	0				
152	Transportation - Special Education	3510	0	0		1,293,857	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		1,380,482	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,777	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		546,498	0	0	1,380,482	0	0	0	0	0
173	Total Receipts from State Sources	3000	3,903,981	0	0	1,380,482	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	0				0				
195	Special Milk Program	4215	27,537				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		27,537				0				
202	TITLE I										
203	Title I - Low Income	4300	317,712	0			0				
204	Title I - Low Income - Neglected, Private	4305	0	0			0				
205	Title I - Comprehensive School Reform	4332	0	0			0				
206	Title I - Reading First	4334	0	0			0				
207	Title I - Even Start	4335	0	0			0				
208	Title I - Reading First SEA Funds	4337	0	0			0				
209	Title I - Migrant Education	4340	0	0			0				
210	Title I - Other (Describe & Itemize)	4399	0	0			0				
211	Total Title I		317,712	0			0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	10,000	0			0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0			0				
215	Title IV - Other (Describe & Itemize)	4499	0	0			0				
216	Total Title IV		10,000	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	18,096	0			0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0			0				
220	Fed - Spec Education - IDEA - Flow Through	4620	1,160,921	0			0				
221	Fed - Spec Education - IDEA - Room & Board	4625	39,126	0			0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0				
224	Total Federal - Special Education		1,218,143	0			0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0			0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0		0	0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	85,541	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	38,406	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	218,996	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,916,335	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	1,916,335	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		61,425,916	6,285,689	2,483,876	4,719,688	2,749,911	167,957	540,964	600,784	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	24,714,195	2,945,135	199,336	638,580	3,519	6,674	12,664	0	28,520,103	28,666,351
6	Tuition Payment to Charter Schools	1115			0						0	18,800
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	5,256,006	1,053,764	94,335	90,030	1,563	2,740	2,191	0	6,500,629	6,307,428
9	Special Education Programs Pre-K	1225	735,448	136,394	0	16,797	0	0	-279	0	888,360	829,735
10	Remedial and Supplemental Programs K-12	1250	153,393	17,062	1,078	0	0	16,187	0	0	187,720	269,425
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	1,096,750	132,937	1,623	87,991	0	0	3,117	0	1,322,418	1,320,267
14	Interscholastic Programs	1500	202,040	2,590	8,520	8,032	0	580	0	0	221,762	261,390
15	Summer School Programs	1600	323,057	6,541	0	11,927	0	0	0	0	341,525	301,243
16	Gifted Programs	1650	1,410,941	161,872	225	15,513	0	119	0	0	1,588,670	1,637,234
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	552,283	76,889	0	485	0	0	0	0	629,657	605,974
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						466,869			466,869	500,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	34,444,113	4,533,184	305,117	869,355	5,082	493,169	17,693	0	40,667,713	40,717,847
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	858,834	125,090	46,731	0	0	0	0	0	1,030,655	1,035,565
37	Guidance Services	2120	174,626	9,336	0	220	0	0	0	0	184,182	191,455
38	Health Services	2130	974,523	152,478	12,219	21,129	3,425	199	1,230	0	1,165,203	1,147,786
39	Psychological Services	2140	434,664	36,631	0	3,667	0	0	0	0	474,962	499,315
40	Speech Pathology & Audiology Services	2150	1,377,490	190,800	0	2,950	0	0	0	0	1,571,240	1,571,868
41	Other Support Services - Pupils (Describe & Itemize)	2190	831,884	4,856	27,754	11,920	0	0	0	0	876,414	857,245
42	Total Support Services - Pupils	2100	4,652,021	519,191	86,704	39,886	3,425	199	1,230	0	5,302,656	5,303,234
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	457,162	71,390	199,876	7,899	0	931	0	0	737,258	822,972
45	Educational Media Services	2220	1,896,075	348,031	144,593	762,354	66,922	0	365,790	0	3,583,765	4,013,661
46	Assessment & Testing	2230	0	0	111,116	0	0	0	0	0	111,116	113,350
47	Total Support Services - Instructional Staff	2200	2,353,237	419,421	455,585	770,253	66,922	931	365,790	0	4,432,139	4,949,983
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	16,597	183,046	495,099	15,577	0	23,198	0	0	733,517	538,050
50	Executive Administration Services	2320	311,698	70,874	12,859	1,791	0	5,002	0	0	402,224	398,220
51	Special Area Administration Services	2330	458,317	112,083	2,254	108	0	0	0	0	572,762	642,080
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	786,612	366,003	510,212	17,476	0	28,200	0	0	1,708,503	1,578,350

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						660,812			660,812	660,812
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
170	Principal Retired ¹¹							3,170,097			3,170,097	3,170,098
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			2,270			2,270	4,000
172	Total Debt Services	5000			0			3,833,179			3,833,179	3,834,910
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				0			3,833,179			3,833,179	3,834,910
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-1,349,303	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	17,585	3,306	3,079,418	0	0	0	0	0	3,100,309	3,148,507
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	17,585	3,306	3,079,418	0	0	0	0	0	3,100,309	3,148,507
185	COMMUNITY SERVICES (TR)	3000	0	0	127,008	0	0	0	0	0	127,008	125,000
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			17,591			0			17,591	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			17,591			0			17,591	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			17,591			0			17,591	0
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
298	60 - CAPITAL PROJECTS (CP)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	1,868,388	1,027	2,988,336	0	39,940	0	4,897,691	4,806,777
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	1,868,388	1,027	2,988,336	0	39,940	0	4,897,691	4,806,777
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/Expenditures		0	0	1,868,388	1,027	2,988,336	0	39,940	0	4,897,691	4,806,777
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-4,729,734	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	493,138	0	0	0	0	0	493,138	494,000
321	Unemployment Insurance Payments	2363	0	8,197	1,250	0	0	0	0	0	9,447	10,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	63,617	0	0	0	0	0	63,617	62,200
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	1,922	216	0	0	0	0	2,138	1,250
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	84,272	0	0	0	0	0	84,272	85,588
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	8,197	644,199	216	0	0	0	0	652,612	653,038
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		0	8,197	644,199	216	0	0	0	0	652,612	653,038
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-51,828	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2018

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
364	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	45,368,888	24,968,490	20,400,398	47,204,772
5	Operations & Maintenance	5,803,830	2,996,445	2,807,385	5,665,000	2,668,555
6	Debt Services **	2,433,278	1,100,602	1,332,676	2,080,769	980,167
7	Transportation	3,307,647	1,634,424	1,673,223	3,090,000	1,455,576
8	Municipal Retirement	1,002,377	599,289	403,088	1,133,000	533,711
9	Capital Improvements	0	0	0		0
10	Working Cash	560,204	299,644	260,560	566,500	266,856
11	Tort Immunity	591,553	408,606	182,947	772,500	363,894
12	Fire Prevention & Safety	0	0	0		0
13	Leasing Levy	0	0	0		0
14	Special Education	5,135,484	2,724,041	2,411,443	5,150,000	2,425,959
15	Area Vocational Construction	0	0	0		0
16	Social Security/Medicare Only	1,595,445	817,212	778,233	1,545,000	727,788
17	Summer School	0	0	0		0
18	Other (Describe & Itemize)	0	0	0		0
19	Totals	65,798,706	35,548,753	30,249,953	67,207,541	31,658,788
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired 1, 2017 thru 30, 2018	July June	Outstanding Ending June 30, 2018				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes							0			
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund							0			
7	Operations & Maintenance Fund							0			
8	Debt Services - Construction							0			
9	Debt Services - Working Cash							0			
10	Debt Services - Refunding Bonds							0			
11	Transportation Fund							0			
12	Municipal Retirement/Social Security Fund							0			
13	Fire Prevention & Safety Fund							0			
14	Other - (Describe & Itemize)							0			
15	Total TAWs		0	0		0		0			
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund							0			
18	Operations & Maintenance Fund							0			
19	Fire Prevention & Safety Fund							0			
20	Other - (Describe & Itemize)							0			
21	Total TANs		0	0		0		0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
25	Total GSAACs (All Funds)							0			
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)							0			
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt	
31	GO Bonds, Series 2014A	03/13/14	7,900,000	1	7,900,000			1,720,000	6,180,000	4,620,160	
32	GO Bonds, Series 2014B	03/13/14	800,000	3	800,000			800,000	0		
33									0		
34	Debt Certificates	04/27/17	8,795,000	7	8,795,000			425,000	8,370,000	6,257,402	
35									0		
36	Copier Lease			8	558,300			167,218	391,082	391,082	
37	VOIP Lease			8	165,889			57,879	108,010	108,010	
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			17,495,000		18,219,189	0	0	3,170,097	15,049,092	11,376,654	
50											
51	• Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Debt Certificates								
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Capital Lease								
54	3. Refunding Bonds	6. Building Bonds	9. Other								

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2017										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		5,135,484			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	5,135,484	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		5,135,484			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	5,135,484	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0

28 **SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a**

29

30 Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

31 If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

32

34 *In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.*

35 Expenditures:	
36 Workers' Compensation Act and/or Workers' Occupational Disease Act	
37 Unemployment Insurance Act	
38 Insurance (Regular or Self-Insurance)	
39 Risk Management and Claims Service	
40 Judgments/Settlements	
41 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
42 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
43 Legal Services	
44 Principal and Interest on Tort Bonds	

46 ^a Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

47

48 ^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	353,013			353,013						353,013
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	60,781,388	8,760,407		69,541,795	50	29,557,507	2,046,042		31,603,549	37,938,246
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,150,699	12,425		4,163,124	20	2,032,685	152,325		2,185,010	1,978,114
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	11,111,608	395,685	37,428	11,469,865	10	9,431,097	502,032	22,762	9,910,367	1,559,498
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	6,819,192	1,737,261	6,819,192	1,737,261	--					1,737,261
16	Total Capital Assets	200	83,215,900	10,905,778	6,856,620	87,265,058		41,021,289	2,700,399	22,762	43,698,926	43,566,132
17	Non-Capitalized Equipment	700				584,349	10		58,435			
18	Allowable Depreciation								2,758,834			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	59,995,333
9	O&M	Expenditures 15-22, L151	Total Expenditures			5,958,052
10	DS	Expenditures 15-22, L174	Total Expenditures			3,833,179
11	TR	Expenditures 15-22, L210	Total Expenditures			3,244,908
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			2,236,027
13	TORT	Expenditures 15-22, L342	Total Expenditures			652,612
14			Total Expenditures		\$	75,920,111
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
16						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	18,496
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			344
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D, F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			888,639
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			341,525
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			466,869
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			623,632
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			904,999
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			126,168
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			398,531
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			3,445
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			224,552
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			145,878
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			3,170,097
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			127,008
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			17,591
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			68,816
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			17,751
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			46,098
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)		\$	7,590,439
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)			68,329,672
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018			4,190,062
79			Estimated OEPP (Line 77 divided by Line 78)		\$	16,307.56
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	19,623
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		1,071,479
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		336,325
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		893,558
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		208,251
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		540,011
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		710
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,380,482
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		5,777
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		0
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service		27,537
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		317,712
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		10,000
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,160,921
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		39,126
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
164	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		0
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		85,541
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		38,406
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		218,996
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		0
178				Total Deductions for PCTC Computation Line 84 through Line 174	\$	6,354,455
179				Net Operating Expense for Tuition Computation (Line 77 minus Line 176)		61,975,217
180				Total Depreciation Allowance (from page 26, Line 18, Col I)		2,758,834
181				Total Allowance for PCTC Computation (Line 177 plus Line 178)		64,734,051
182				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018		4,190.06
183				Total Estimated PCTC (Line 179 divided by Line 180) * \$		15,449.43
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New?" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Fund-Function-Object Name the Expenditure was Recorded	Where (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
					0	0
Total				5,263,952	321,931	4,942,021

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2018					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Park Ridge-Niles School District 64					
7	05-016-0640-04					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits	X	X	X		NORTHERN ILLINOIS HEALTH INSURANCE PROGRAM
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X	X		CLIC
20	Investment Pools	X	X	X		MAINE TOWNSHIP TREASURER, ISDLAF
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						
45						
46						

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Park Ridge-Niles School District 64
 RCDT Number: 05-016-0640-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	402,224		402,224	411,600		411,600
2. Special Area Administration Services	2330	572,762		572,762	753,859		753,859
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	219,294	0	219,294	231,590		231,590
5. Internal Services	2570	139,069		139,069	0		0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		1,333,349	0	1,333,349	1,397,049	0	1,397,049
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							5%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- 5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- 8 Educational Fund (10) - Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only					<i>(All AFR pages must be completed to generate the following calculation)</i>
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	61,425,916	6,285,689	4,719,688	540,964	72,972,257
9	Direct Expenditures	59,995,333	5,958,052	3,244,908		69,198,293
10	Difference	1,430,583	327,637	1,474,780	540,964	3,773,964
11	Fund Balance - June 30, 2018	28,601,801	8,029,751	3,463,793	6,454,144	46,549,489
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2018

DISTRICT/JOINT AGREEMENT NAME Park Ridge-Niles School District 64	RCDT NUMBER 05-016-0640-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Laurie Heinz		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 164 South Prospect Avenue Park Ridge, IL 60068		E-MAIL ADDRESS: sduenser@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Scott Duenser	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

Note: IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY - Leslie Clay at lclay@isbe.net

Park Ridge-Niles School District 64
05-016-0640-04

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **All** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **All** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
- * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (**Mark "N/A" if not applicable**)
- * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
- Should be based on actual amount of interest earned
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
- Including Finding number, action plan details, projected date of completion, name and title of contact person

**Park Ridge-Niles School District 64
05-016-0640-04**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2018**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 1,916,335
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		-
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	(218,996)
AFR TOTAL FEDERAL REVENUES:		\$ 1,697,339

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES		\$ 1,697,339
--------------------------------------	--	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,698,940

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Medicaid Administrative Outreach Fee		\$ (1,601)

ADJUSTED SEFA FEDERAL REVENUE:		\$ 1,697,339
---------------------------------------	--	---------------------

DIFFERENCE:		\$ -
--------------------	--	-------------

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/16 to 6/30/17 (C)	Year 7/1/17 to 6/30/18 (D)	Year 7/1/16 to 6/30/17 (E)	Year 7/1/17 to 6/30/18 (F)	Year 7/1/17-6/30/18 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	17-4210-00		-		-			-	N/A
National School Lunch Program		Illinois State Board of Education	10.555	18-4210-00		-		-			-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	17-4220-00		-		-			-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00		-		-			-	N/A
Special Milk Program		Illinois State Board of Education	10.556	17-4215-00	26,057	4,833	26,057	4,833			30,890	N/A
Special Milk Program		Illinois State Board of Education	10.556	18-4215-00		22,704		22,704			22,704	N/A
Child and Adult Care		Illinois State Board of Education	10.558	17-4226-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	18-4226-00		-		-			-	N/A
Commodities		Illinois State Board of Education	10.555	17-4999-00		-		-			-	N/A
Commodities		Illinois State Board of Education	10.555	18-4999-00		-		-			-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	17-4240-00		-		-			-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	18-4240-00		-		-			-	N/A
Total United States Department of Agriculture					26,057	27,537	26,057	27,537	-	-	53,594	
Total Child Nutrition Cluster					26,057	27,537	26,057	27,537	-	-	53,594	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	17-4620-00	1,107,855	-	1,107,855	-			1,107,855	1,157,434
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	18-4620-00		1,160,921		1,160,921			1,160,921	1,160,921
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	17-4625-00	-	39,126	-	39,126			39,126	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	18-4625-00		-		-			-	N/A
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	17-4600-00	21,685	-	21,685	-			21,685	21,685
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	18-4600-00		18,096		18,096			18,096	18,096
Total Department of Education					1,129,540	1,218,143	1,129,540	1,218,143	-	-	2,347,683	
Total Special Education (IDEA) Cluster					1,129,540	1,218,143	1,129,540	1,218,143	-	-	2,347,683	
Other Programs												
Department of Education												

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/16 to 6/30/17 (C)	Year 7/1/17 to 6/30/18 (D)	Year 7/1/16 to 6/30/17 (E)	Year 7/1/17 to 6/30/18 (F)	Year 7/1/17-6/30/18 Pass-Through to Subrecipients			
Title I - Low Income		Illinois State Board of Education	84.010	17-4300-00	244,482	-	244,482	-			244,482	364,011
Title I - Low Income		Illinois State Board of Education	84.010	18-4300-00		317,712		317,712			317,712	329,889
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	17-4306-00		-		-			-	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	18-4306-00		-		-			-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00	56,869	4,992	56,869	4,992			61,861	67,086
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00		80,549		80,549			80,549	82,057
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00		-		-			-	
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	18-4909-00		-		-			-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00		-		-			-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	18-4905-00		-		-			-	
Title IVA - Student Support & Academic Enrichment		Illinois State Board of Education	84.424	17-4400-00		-		-			-	
Title IVA - Student Support & Academic Enrichment		Illinois State Board of Education	84.424	18-4400-00		10,000		10,000			10,000	10,000
Professional Development for Arts Educators		Illinois State Board of Education	84.351	17-4998-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	18-4998-00		-		-			-	
CTE - Perkins			84.048	17-4745-00		-		-			-	
CTE - Perkins			84.048	18-4745-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	17-4901-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	18-4901-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	17-4902-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	18-4902-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	17-4950-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	18-4950-00		-		-			-	
Total Department of Education					301,351	413,253	301,351	413,253	-	-	714,604	
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/16 to 6/30/17 (C)	Year 7/1/17 to 6/30/18 (D)	Year 7/1/16 to 6/30/17 (E)	Year 7/1/17 to 6/30/18 (F)	Year 7/1/17-6/30/18 Pass-Through to Subrecipients			
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	17-4991-00	111,828	-	111,828	-			111,828	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00		40,007		40,007			40,007	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					111,828	40,007	111,828	40,007	-	-	151,835	
Total Other Programs					413,179	453,260	413,179	453,260	-	-	866,439	
TOTAL FEDERAL AWARDS					1,568,776	1,698,940	1,568,776	1,698,940	-	-	3,267,716	

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

Park Ridge-Niles School District 64
05-016-0640-04
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2018

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Park Ridge-Niles School District 64 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Park Ridge-Niles School District 64 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Park Ridge-Niles School District 64 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	
		Total Non-Cash \$0

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	none
District had Federal grants requiring matching expenditures	no
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027 & 84.173	Speical Education Cluster (IDEA)	1,218,143
Total Amount Tested as Major		\$1,218,143

Total Federal Expenditures for 7/1/17-6/30/18 \$1,698,940

% tested as Major 71.70%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2018- None** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2018- None** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review
Date: _____ Resolution Criteria Code Number _____
Initials: _____ Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Park Ridge-Niles School District 64
05-016-0640-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2018

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
None		

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

To: Board of Education
Dr. Laurie Heinz, Superintendent
From: Dr. Lea Anne Frost, Director of Student Services
Date: December 10, 2018
Re: Special Education Update November to December

The Student Services Department is continuing to progress on the identified four key target areas that align to both the external audit and internal review.

Activities between November 13, 2018 and December 10, 2018

The sections below describe the activities that have occurred within the Department of Student Services following the Board's regular November meeting through December 10, 2018 in support of the multi-year improvement effort that aligns with the D64 *2020 Vision* Strategic Plan.

Staffing

On November 1, 2018 the department released the Staff Needs Assessment survey via email to all D64 staff. The survey closed on November 16, 2018 of which 131 responses were gathered yielding a 20.1% response rate. The data from this survey needs to be coded and analyzed before determining next steps.

At this time, administration is making a request to hire a .5 special education coordinator to assist in the support of change efforts within the District for the rest of the school year. Currently both Dr. Frost and Ms. Waughon have student caseloads, thereby inhibiting their availability to assist other administrators and staff with coordination and implementation.

Ongoing Professional Development Needs

During this past month the following professional development activities occurred:

- Nicolette Solano, our Board Certified Behavior Analyst (BCBA), provided training to all special education elementary staff including a large number of teacher assistants on behavior management on November 14. On another note, Ms. Solano is supervising a staff member at Roosevelt School who is engaging in a practicum to be a BCBA.
- We have replenished the number of Crisis Prevention Intervention (CPI) trainers we have on staff. These trainers consist of: a special education coordinator, speech and language therapist, psychologist, and our BCBA. These individuals are providing full trainings to staff. We hope to increase the number of CPI trainers for next year.
- D64 hosted an Illinois Alliance of Administrators for Special Education (IAASE) training on November 16 with the topic of *Effective Parent Communication*, which Dr. Frost and

Ms. Vaughn attended.

- All certified staff will participate in *Facilitated IEP* training (January 23 and 24). Pre-registration for this training has been offered to PT3 and the Special Education Board Committee members. Registration information will be sent to District parents on December 17, 2018. Each training holds a maximum of 50 participants.

Consistency

The Student Services department is continuing to address the development of comprehensive procedures:

- The Social Workers are continuing to align the Student Suicide and Homicide Threat Assessments/Procedures with the Board procedures.
- Assistant Principals, Psychologists, Physical Therapists and Special Education Coordinators are working to develop a procedural manual for 504 eligibility and services.
- Recommendations from the Student Services department has been provided in regards to the policies and procedures samples within the most current PRESS update.
- While the transition process from Early Childhood to Kindergarten seems to be established, we are continuing to solidify the 5th to 6th grade and 8th grade to high school transition process. We have worked with D207 in making record-sharing more efficient by using the Embrace IEP system that both districts utilize. Transitions from outplacements back to District are determined on an individual basis and are discussed through the IEP process.
- The Assistant Superintendent for Student Learning and Director and Assistant Director for Student Services are engaging in planning for Extended School Year (ESY) programming for summer 2019.

To date, D64 has finalized the following items that enhance the key target of consistency:

- The utilization of 6:120 AP2 (Access to Classroom and Personnel).
- An IEP Verification form to ensure all general education staff and teacher assistants who have contact with students with IEPs are aware of the student's needs, accommodations, and modifications.
- A referral process for the services of the Board Certified Behavior Analyst (BCBA).
- Procedures for determining homelessness and the updating of the website for appropriate and meaningful materials to families.
- Accommodations Checklist added to the Embrace 504 system.
- Appropriate and acceptable modifications and accommodations that are being used in formative and common assessments.
- The finalization of private evaluations to D64 and Home/Hospital Procedures.
- As a means to foster communication, the Student Services staff portal contains finalized procedures and materials from trainings.

- As a follow up to the showing of the documentary film, *Angst*, the Student Services department added a new webpage, called [Health & Wellness Resources](#). This webpage now offers a wide variety of community resources in Park Ridge and Niles that are available to all families who may be experiencing mental health or other concerns for their students or family members. The webpage was shared with all the school websites as well, making it a consistent, ongoing resource throughout D64. It was also featured in a recent eNews newsletter.

Other activities have included:

- Reviews of: individual student evacuation plans and walk-throughs of those buildings to ensure appropriate accessibility; the domain meeting procedures to ensure parent input; the legal use of special education staff for the Multi Tier System of Supports (MTSS); and student records locations and items housed within the various files.
- Conversion of use to the documents supplied by Embrace, our IEP system, including the use of eligibility determination and FBA/BIP documents and updating the system with each parent/guardian's residence.
- Creation of a new newsletter -- "*Snapshots from Student Services*" -- now being shared bi-weekly with all department staff and D64 administrators. This is increasing communication among the special education staff and administration on a District-wide basis.

Message of Inclusion

Various activities are being addressed to continue and support the "Message of Inclusion":

- The Special Education Board Committee met on November 13 and is scheduled to meet next on December 19.
- The Parents and Teachers Talking Together (PT3) group has scheduled 3 meetings through February:
 - December 11, January 29, and February 26
- An administrative group continues to develop a Disability Awareness Curriculum by month to be shared with each school (also pertains to Key Target #3).
- The Special Olympics planning team is continuing to make arrangements District-wide for student participation.
- Last month we reported that two additional students were transitioning from outplacements back to D64 noting 6 students in total since October. Unfortunately, one student was unable to make the start of the transition process successfully; 5 students are in the back-to-District transition process.
- The Director and Assistant Director continue to meet with teams and related services groups.

Year to Date Review

The following information aligns the collaborative audit findings from the internal and external reports from spring of 2018 with the activities that have been conducted thus far this year.

Audit Finding 1: Strong, systemic professional development opportunities need to be provided throughout the buildings and district to all staff (i.e. co-teaching, restorative justice, facilitated IEP, goal writing, diversity/disability awareness training, mentoring).

To date, D64 has:

- Held 23 professional development trainings for staff
- Held 1 professional development training for parents
- Scheduled 1 upcoming professional development training for parents
- Encouraged collaboration across disciplines

Audit Finding 2: Special Education Administrators need to become visible, accessible, and instructional leaders.

To date, the Director and Assistant Director of Student Services have:

- Been actively involved in 504 and IEP meetings
- Continued to meet with teams and related services groups
- Visited schools and classrooms

D64 has:

- Hired an additional sped coordinator

Audit Finding 3: On-going vertical articulation needs to occur; consider the creation of a newsletter and other communication systems including regularly scheduled meetings.

To date, D64 has:

- Instituted various communication practices (websites, emails, meetings, staff newsletter, etc.) for staff and parents
- Reviewed and memorialized policies, procedures, and practices for implementation
- Increased its use of Embrace for state documents and data reporting

Audit Finding 4: Systems (504, MTSS, a continuum of services, and academic and behavioral curriculum/methodologies/interventions/assessment) need to be reviewed, detailed, developed and communicated; these systems need to be implemented consistently and with fidelity.

To date, D64 has:

- Begun construction of a 504 manual
- Collected information on current curriculum programs, tools, and assessments - currently we are piloting 5 curricular programs
- Discussed and begun developing procedures for maintaining school records

- Begun ESY planning

Audit Finding 6: Transition process for students need to be defined.

To date, D64 has:

- Determined a need to establish beginning of the year “meet and greets” for students
- Developed EC to K transition plans
- Begun development of 5th to 6th grade transition plans
- Instituted more efficient measures to communicate with District 207 regarding 9th grade transitions
- Discussed expectations for students from outplacements returning to D64

Audit Finding 7: Co-taught classrooms need to have defined expectations and goals.

To date, D64 has offered two, 2-part trainings to teachers in co-teaching environments

Audit Finding 8: Establish programs for inclusion of students (peer buddy, Special Olympics, disability/diversity awareness, etc.).

To date, D64 has:

- Begun developing a disability awareness curriculum
- Begun planning for a District-wide Special Olympics team

Audit Finding 9: Engage parents to gain their perspectives, create communication tools and develop resources for parents (i.e. parent universities, PT3, annual parent survey, PTO, handbook, website resources, etc.).

To date, D64 has:

- Updated the resources and information for parents on the Student Services webpage
- Held 3 PT3 group meetings
- Held 2 SPED Board Committee meetings

Audit Finding 10: Secure additional staff to provide additional programming options (BCBA, psychologist, social worker, dean, and special education administrators).

To date, D64 has:

- Hired additional special education staff
- Completed the Staff Needs Assessment Survey

Audit Finding 11: Create a path for change that does not have competing reform efforts.

To date:

- All special education coordinators have common goals for evaluation purposes
- All activities previously listed in all audit findings promote this outcome

Future Plans for the Key Targets for the 2018-19 School Year

1. Staffing
 - a. An analysis of the special education needs assessment survey responses
 - b. The projection (staffing and budget) process will be established
2. Professional Development
 - a. Continued training on specific topics to staff
 - b. A professional development needs assessment will be sent to all staff in March/April
3. Consistency
 - a. The development of the 504 and MTSS manual
 - b. Defining the special education curriculum programs, tools, and materials essential to reading math, and social-emotional learning
4. Message of Inclusion
 - a. The continuation of the PT3 and SPED Board Committee work
 - b. Implementation of a Disability Awareness curriculum
 - c. Formation of a District-wide Special Olympics team

I look forward to presenting the department's update and sharing priority projects with members of the Board at the December 10, 2018 regular meeting.

Special Education Update

November 13, 2018 to December 10, 2018

Dr. Lea Anne Frost, Director of Student Services
Park Ridge-Niles School District 64
Board of Education Meeting -- December 10, 2018

For the period:

November 13, 2018 to December 10, 2018

Updates on the four key areas targeted for improvement:

- Staffing
- Professional development
- Consistency
- Message of inclusion

Key Target #1 - Staffing

Activities related to this key target area include:

- **Special Education Needs Assessment Survey**
 - On November 1, 2018 the department released the Staff Needs Assessment survey via email to all D64 staff. The survey closed on November 16, 2018; 131 responses were gathered yielding a 20.1% response rate. The data will now be coded and analyzed before determining next steps.
- **Request for a .5 Special Education Coordinator**
 - At this time, administration is making a request to hire a .5 special education coordinator to assist in the support of change efforts within the District for the rest of the school year. Currently both Dr. Frost and Ms. Waughon have student caseloads, thereby inhibiting their availability to assist other administrators and staff with coordination and implementation.

Key Target #2 - Professional Development

Activities related to this key target area include:

- Nicolette Solano, our Board Certified Behavior Analyst, provided training to all elementary staff including a large number of teacher assistants on behavior management on November 14. On another note, Ms. Solano is supervising a staff member at Roosevelt School who is engaging in a practicum to be a BCBA.
- We have replenished the number of CPI trainers we have on staff. These trainers consist of: a special education coordinator, speech and language therapist, psychologist, and our BCBA. These individuals are providing full trainings to staff. We hope to increase the number of CPI trainers for next year.

Key Target #2 - Professional Development

- D64 hosted an IAASE training on November 16 with the topic of *Effective Parent Communication*
 - Dr. Frost and Ms. Waughon attended the training
- All certified staff will participate in *Facilitated IEP* training (January 23 and 24). Pre-registration for this training has been offered to PT3 and the Special Education Board Committee members. Registration information will be sent to District parents on December 17, 2018. Each training holds a maximum of 50 participants.



Key Target #3 - Consistency

Activities related to this key target area include:

- The department is reviewing, updating and implementing Board procedures as well as best practices to ensure fidelity and consistency:
 - Social Workers are continuing to align Student Threat Assessment and Suicide Prevention procedures with the Board procedures.
 - Work is continuing on developing a procedural manual for 504.
 - Recommendations from the Student Services department have been provided on policies and procedure samples within the most current PRESS update.



Key Target #3 - Consistency (continued)

- While the transition process from EC to K seems to be established, we are continuing to solidify the 5th to 6th grade and 8th grade to HS transitions. In terms of the transition to HS, we have instituted new practices of:
 - Pulling data from the Embrace IEP system to provide to D207
 - Providing “view only” access to D207 for incoming 9th graders

Transitions from outplacements back to District are determined on an individual basis and are discussed through the IEP process.


- The Asst. Superintendent for Student Learning and Director and Assistant Director are engaging in planning for ESY programming for summer 2019.

Key Target #4 - Message of Inclusion

Activities related to this key target area include:

- Special Education Board Committee met on November 13 and will meet next on December 19
- Parents and Teachers Talking Together (PT3) have scheduled 3 meetings through February:
 - December 11, January 29 and February 26
- A Disability Awareness Curriculum by month is still being created and will be shared with each school (also pertains to Key Target #3)
 - Indicates specific months to review specified disabilities as well as materials to utilize within classrooms and suggestions for bulletin boards
 - PT3 will be asked for input

Key Target #4 - Message of Inclusion (continued)

- Special Olympics Planning Team is continuing to make arrangements for District-wide student participation in 2019.
 - Last month we reported that two additional students were transitioning from outplacements back to D64 noting 6 students in total since October. Unfortunately, one student was unable to make the start of the transition process successfully; 5 students are in the back-to-District transition process.
 - The Director and Assistant Director continue to meet with teams and related services groups.
- 

The background is a solid pink color. In the top right corner, there is a decorative graphic consisting of several overlapping geometric shapes, including triangles and squares, in various shades of pink and magenta.

Year to Date

Strong, systemic professional development opportunities need to be provided throughout the buildings and district to all staff (i.e. co-teaching, restorative justice, facilitated IEP, goal writing, diversity/disability awareness training, mentoring)

To date, D64 has:

- Held 23 professional development trainings for staff
 - Held 1 professional development training for parents
 - Scheduled 1 upcoming professional development training for parents
 - Encouraged collaboration across disciplines
-

Special Education
Administrators need to
become visible, accessible,
and instructional leaders

To date, the Director and Assistant
Director of Student Services have:

- Been actively involved in 504
and IEP meetings
- Continued to meet with teams
and related services groups
- Visited schools and
classrooms

D64 has:

- Hired an additional sped
coordinator
-

On-going vertical articulation needs to occur; consider creation of a newsletter and other communication systems including regularly scheduled meetings

To date, D64 has:

- Instituted various communication practices (websites, emails, meetings, staff newsletter, etc.) for staff and parents
 - Reviewed and memorialized policies, procedures, and practices for implementation
 - Increased its use of Embrace for state documents and data reporting
-

Systems (504, MTSS, a continuum of services, and academic and behavioral curriculum/methodologies/interventions/assessment) need to be reviewed, detailed, developed and communicated; these systems need to be implemented consistently and with fidelity

To date, D64 has:

- Begun construction of a 504 manual
 - Collected information on current curriculum programs, tools and assessments; currently we are piloting 5 curricular programs
 - Discussed and begun developing procedures for maintaining school records
 - Begun ESY planning
-

Transition process for students needs to be defined

To date, D64 has:

- Determined a need to establish beginning of the year “meet and greets” for students
- Developed EC to K transition plans
- Begun development of 5th to 6th grade transition plans
- Instituted more efficient measures to communicate with D207 regarding 9th grade transitions
- Discussed expectations for _____students from outplacements returning to D64

Co-taught classrooms need to have defined expectations and goals

To date, D64 has offered two, 2-part trainings to teachers in co-teaching environments

Establish programs for inclusion of students (peer buddy, Special Olympics, disability/diversity awareness, etc.)

To date, D64 has:

- Begun developing a disability awareness curriculum
 - Begun planning for a District-wide Special Olympics team
-

Engage parents to gain their perspectives, create communication tools and develop resources for parents (i.e. parent universities, PT3, annual parent survey, PTO, handbook, website resources, etc.)

To date, D64 has:

- Updated the resources and information for parents on the Student Services webpage
 - Held 3 PT3 group meetings
 - Held 2 SPED Board Committee meetings
-

Secure additional staff to provide additional programming options (BCBA, psychologist, social worker, dean, and special education administrators)

To date, D64 has:

- Hired additional special education staff
 - Completed the Staff Needs Assessment Survey
-

Create a path for change
that does not have
competing reform efforts

To date:

All special education coordinators
have common goals for evaluation
purposes

All activities previously listed in all
audit findings promote this
outcome

Future Plans

Four Key Targets:

1. Staffing

- a. An analysis of the special education needs assessment survey responses
- b. The projection (staffing and budget) process will be established


2. Professional Development

- a. Continued training on specific topics to staff
- b. A professional development needs assessment will be sent to all staff in March/April

3. Consistency

- a. The development of the 504 and MTSS manual
- b. Defining the special education curriculum programs, tools, and materials essential to reading math, and social emotional learning

4. Message of Inclusion

- a. The continuation of the PT3 and SPED Board Committee work
 - b. Implementation of a Disability awareness curriculum
 - c. Formation of a District-wide Special Olympics team
- 



Questions?

To: Board of Education
 From: Dr. Laurie Heinz, Superintendent
 Date: December 10, 2018
 Re: Adopt Amended Calendar for 2019-20 School Year

Background

The District 64 Calendar Committee met again on November 27, 2018, to do a final review of the amended calendar for the 2019-20 school year, which was previously presented to the Board at the November 12, 2018 regular meeting.

Several final adjustments are now being made:

- The number of Institute days will be returned to three; the proposed additional Institute Day for safety and other professional development is not recommended at this time.
- Spring Recess dates are back in perfect alignment with District 207 now that the additional Institute Day on March 17 is no longer needed.
- With the additional day of attendance, the last day of school will now be June 10, 2020.
- 8th grade promotion has been moved to June 9, 2020.

As previously proposed on November 12, the opening of the school year will be delayed by one week to provide an extended window for extensive summer 2019 office reconfiguration/secure entry projects and other construction projects at multiple schools.

Recommended Amended Calendar for 2019-20 School Year

The administration now presents the final version of the amended 2019-20 school year calendar for approval (Attachment 1), which reflects the adjustments noted above.

Here is a summary of the key changes for the 2019-20 calendar in relation to the previously adopted tentative 2019-20 calendar, which was approved by the Board on January 22, 2018.

Adopted Tentative 2019-20	Final Amended 2019-20
Institute Days – Thursday, August 15, 2019; Friday, August 16, 2019; and Tuesday, November 5, 2019	Institute Days – Thursday, August 22, 2019; Friday, August 23, 2019; Monday, November 4, 2019
First Day for Students – Monday, August 19, 2019	First Day for Students – Monday, August 26, 2019
Winter Recess – Begin Monday, December 23, 2019 - Return Monday, January 6, 2020	Winter Recess – Begin Monday, December 23, 2019 - Return Monday, January 6, 2020
Spring Recess – Begin Friday, March 20, 2020 - Return Monday, March 30, 2020	Spring Recess – Begin Friday, March 20, 2020 - Return Monday, March 30, 2020
8th Grade Promotion - Wednesday, June 3, 2020	8th Grade Promotion - Wednesday, June 9, 2020

Last Day – Wednesday, June 3, 2020	Last Day – Wednesday, June 10, 2020
End of Trimesters: November 13, 2019 February 28, 2020 June 3, 2020	End of Trimesters: November 20, 2019 March 6, 2020 June 10, 2020

Highlights of the final amended calendar include:

- School will begin one full week later, creating a longer summer construction work period to complete facilities projects.
- The November Institute Day is shifted to Monday, November 4, 2019 (there is no election on Tuesday, November 5).
- Winter Recess is in exact alignment with Maine Township High School District 207.
- Spring Recess is in exact alignment with District 207.
- A total of three days of professional development will be conducted, as in the previously adopted tentative calendar and in keeping with D64’s past practice.
- 8th grade promotion will now take place on June 9, 2020. Moving the final day of school to June 10 meant the original day (June 3) would have required students to return to class after promotion day in order to ensure enough attendance days for grade 8 to satisfy State requirements.
- The last day of student attendance will be June 10, 2020.

At this time, administration is presenting the amended calendar for approval so that we can begin planning the summer 2019 facilities work schedule, and staff and families also may proceed with their plans for the upcoming school year.

ACTION ITEM 18-12-9

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the amended calendar for the 2019-20 school year as presented.

Moved by: _____ Seconded by: _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/2018

FINAL AMENDED CALENDAR

Attachment 1

12/10/18

**SCHOOL DISTRICT 64 PARK RIDGE-NILES
2019-20 (2020 is Leap Year)**

AUGUST

Mon	Tue	Wed	Thr	Fri	Total
			1	2	0
5	6	7	8	9	0
12	13	14	15	16	0
19	20	21	TI	TI	0
(26	27	28	29	30	5
Total					5

(5)

SEPTEMBER

Mon	Tue	Wed	Thr	Fri	Total
HOL	3	4	5	6	4
9	10	11	12	13	5
16	17	18	19	20	5
23	24	25	26	27	5
30					1
Total					20

(25)

OCTOBER

Mon	Tue	Wed	Thr	Fri	Total
	1	2	3	4	4
7	8	9	10	11	5
HOL	15	16	17	18	4
21	22	23	24	25	5
28	29	30	31		4
Total					22

(47)

NOVEMBER

Mon	Tue	Wed	Thr	Fri	Total
				1	1
TI	5	6	7	8	4
11	12	13	14	15	5
18	19	20	21	22	5
FPT	NIA	NIA	HOL	NIA	0
Total					15

(62)

DECEMBER

Mon	Tue	Wed	Thr	Fri	Total
2	3	4	5	6	5
9	10	11	12	13	5
16	17	18	19	20	5
NIA	NIA	HOL	NIA	NIA	0
NIA	NIA				0
Total					15

(77)

JANUARY

Mon	Tue	Wed	Thr	Fri	Total
		HOL	NIA	NIA	0
6	7	8	9	10	5
13	14	15	16	17	5
HOL	21	22	23	24	4
27	28	29	30	31	5
Total					19

(96)

FEBRUARY

Mon	Tue	Wed	Thr	Fri	Total
3	4	5	6	7	5
10	11	12	13	14	5
HOL	18	19	20	21	4
24	25	26	27	28	5
Total					19

(115)

MARCH

Mon	Tue	Wed	Thr	Fri	Total
2	3	4	5	6	5
9	10	11	12	13	5
16	17	18	19	NIA	4
NIA	NIA	NIA	NIA	NIA	0
30	31				2
Total					16

131

APRIL

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	3
6	7	8	9	FPT	4
13	14	15	16	17	5
20	21	22	23	24	5
27	28	29	30		4
Total					21

152

MAY

Mon	Tue	Wed	Thr	Fri	Total
				1	1
4	5	6	7	8	5
11	12	13	14	15	5
18	19	20	21	22	5
HOL	26	27	28	29	4
Total					20

172

JUNE

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	5	5
8	9	10	XED	XED	3
XED	XED	XED	18	19	0
22	23	24	25	26	0
29	30				
Total					8

180

JULY

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	0
6	7	8	9	10	0
13	14	15	16	17	0
20	21	22	23	24	0
27	28	29	30	31	0
Total					0

School Begins for Students:	8/26/19
School Closes for Students:	6/10/20
Pupil Attendance Days:	180
Approved Institute Days:	3
Approved All Day Parent/Teacher:	2
Conference Days	
TOTAL (185 days or more):	185
Proposed Emergency Days	5

UPCOMING ELECTIONS	
Presidential Primary Election	3/17/20

SCHOOL HOLIDAY	
Labor Day	9/2/19
Columbus Day	10/14/19
Thanksgiving Day	11/28/19
Christmas Day	12/25/19
New Year's Day	1/1/20
M.L. King Day	1/20/20
Presidents' Day	2/17/20
Good Friday	4/10/20
Memorial Day	5/25/20
8th Grade Promotion	6/09/20

End of First Trimester	November 20, 2019
End of Second Trimester	March 6, 2020
End of Third Trimester	June 10, 2020

CALENDAR LEGEND	
Legal School Holidays	HOL
Institutes	TI
Not in Attendance	NIA
School Begins	(
School Closes)
Half-day Inservice	XHI
Full-day Parent/Teacher Conf.	FPT
Attendance Day - Holiday Waiver	XH
Half-day School Improvement	XHS
Proposed Emergency Days	XED

Potential Records Day	March 9, 2020
Potential Records Day	June 10, 2020

11/7/17
Rev:12/5/17
Adopted 1/22/18
Discussed 11/12/18

TO: Board of Education
Dr. Laurie Heinz, Superintendent
FROM: Dr. Lori Lopez, Assistant Superintendent for Student Learning
DATE: December 10, 2018
RE: Summer Interim Session 2018 Report
Presentation and Approval of Summer Interim Session 2019

2018 *WORLDS OF WONDER*

The 2018 *Worlds of Wonder* program:

- provided a variety of course offerings including support, enrichment, and band/orchestra courses
- served 970 students
- was comprised of two, 14-day sessions scheduled over six weeks
- was located at Washington (K-3rd grade) and Lincoln (4th-7th grade)
- recorded \$275,222 in revenue and \$251,494 in expenses, resulting in a profit of \$23,728. This profit was the result of an increase in registrations, unexpected grant funding for remedial classes, and a reduction in salaries/benefits due to the cancellation of low enrollment classes.

RECOMMENDATIONS FOR 2019 *WORLDS OF WONDER*

The goal of the *Worlds of Wonder* program is to provide a quality interim educational experience within a budget that is funded by the program itself. To achieve this goal, we recommend the following:

Schedule

- Offer two, 13-day sessions: Session 1: Wednesday, June 12-Friday, June 28; Session 2: Monday, July 1-Friday, July 19 (No School Thursday, July 4 and Friday, July 5)
- Locate the program at Roosevelt (K-3rd grade) and Emerson (4th-7th grade) to accommodate summer facility work in other buildings.
- Stagger start times to accommodate families with children at both locations.

Administration

- Continue to employ the two, 12-month middle school assistant principals as principals of the 4th-7th grade summer school program; they will share the administrative duties associated with this position. A portion of their salaries will be charged to the summer school budget and paid from revenue generated from the *Worlds of Wonder* program.
- Hire a principal to lead the K-3rd grade *Worlds of Wonder* program.

Registration

- Email the *Worlds of Wonder* digital course catalog to current District 64 students in mid-February and post on District 64 website.
- Hold online registration for District 64 residents beginning at 12:00 p.m. noon on Friday March 1.
- Close online registration after Thursday, June 6. After June 6, no additional student registrations will be accepted for the *Worlds of Wonder* program. This provides us three business days to plan for student arrival.

Enrollment Fees

- Decrease tuition from \$130 to \$125 per 13-day class. This fee will support 1) the full cost of the program as defined by our accounting practices, 2) a one-day decrease in session length, and 3) the continued use of the online registration tool.
- Set the tuition fee for out-of-District students and those registering after April 15 at \$145.

Projected Budget

Below is the projected budget for the 2019 *Worlds of Wonder* summer school program.

	Projected Summer 2018	Actual Summer 2018	Projected Summer 2019
REVENUE			
Tuition & Material Fees	\$251,434	\$259,762	\$242,900
Grant Revenue	\$10,000	\$15,460	\$9,303
Total Revenue	\$261,434	\$275,222	\$252,203
EXPENSES			
Salaries	\$227,286	\$220,855	\$218,537
Benefits	\$17,650	\$14,412	\$16,164
Supplies	\$11,000	\$13,148	\$11,000
Crossing Guards	\$3,500	\$3,079	\$3,500
Total Expenses	\$259,436	\$251,494	\$249,201
Net Gain/Loss	\$1,998	\$23,728	\$3,002

Refund Policy

- In the event of a power outage or other emergency, cancel summer school by 6:30 a.m. and notify parents and staff using the Active Network system.
- Due to fixed costs, refunds to parents will not be available for student absences or cancelled days resulting from weather or other unforeseen emergency.

- Parents will pay a 5% cancellation fee per class for registration in any classes they opt to cancel before June 1. Beginning June 1, parents will pay a 5% cancellation fee and forfeit any materials fees.
- Parents will receive a full refund of registration and materials fee for registration in any class cancelled by District 64 due to low enrollment or other causes.

Next Steps

We ask that the Board approve these recommendations at the December 10, 2018 meeting. Pending Board approval, we will finalize plans for the 2019 *Worlds of Wonder* program, develop the online summer school brochure, and begin securing staff for the program. We look forward to offering a quality summer school program that provides students with engaging opportunities to support and extend their learning. If you have any questions or comments regarding this report prior to the upcoming Board meeting, please contact Dr. Lopez at 847-318-4303.

ACTION ITEM 18-12-10

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the recommendations of dates and fees for the 2019 Summer Interim Session.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/18

To: Board of Education
 Dr. Laurie Heinz, Superintendent
 From: Luann Kolstad, Chief School Business Official
 Dr. Joel Martin, Assistant Superintendent of Human Resources
 Date: December 10, 2018
 Re: Approval of New Human Resources/Financial Management Software

At the October 22, 2018 Board of Education meeting, administration reviewed with the Board new human resources and financial management software. James Levi of Hodges Loizzi has reviewed the License and Services Agreement (Attachment 1). Additionally, we worked with Tyler Technologies to add amendments we proposed to the document. At this time, Mr. Levi and administration are satisfied with the License and Services Agreement.

The Board had requested that a determination be made as to whether there would be any additional ongoing costs to the annual fee Infinite Vision charges its users. After reviewing the agreement and speaking with individuals at Tyler Technologies, it has been determined that all maintenance and support fees are included in the annual fee outlined within the contract. In addition, the Board had asked us to investigate whether an extension of the contract with the current annual fee could be locked in for longer than the current 5-year period. Tyler Technologies has offered a seven-year agreement with the annual fee remaining the same each year.

Therefore, the cost will be as follows:

One-Time Implementation Fee for Infinite Visions:	\$ 76,800
Annual SaaS Fee (guaranteed for seven years):	<u>\$ 52,327</u>
Total Initial Investment	\$129,127

ACTION ITEM 18-12-11

I move that the Board of Education of Community Consolidated School District 64 approve Tyler Technologies Infinite Visions Human Resources and Financial Management Software at a one-time implementation fee of \$76,800 with an ongoing annual fee of \$52,327.

Moved by: _____ Seconded by _____

- AYES:
- NAYES:
- PRESENT:
- ABSENT:



SOFTWARE AS A SERVICE AGREEMENT

This Software as a Service Agreement is made between Tyler Technologies, Inc. and Client.

WHEREAS, Client selected Tyler to provide certain products and services set forth in the Investment Summary, including providing Client with access to Tyler's proprietary software products, and Tyler desires to provide such products and services under the terms of this Agreement;

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and promises set forth in this Agreement, Tyler and Client agree as follows:

SECTION A – DEFINITIONS

- **“Agreement”** means this Software as a Services Agreement.
- **“Business Travel Policy”** means our business travel policy. A copy of our current Business Travel Policy is attached as Schedule 1 to Exhibit B.
- **“Client”** means Community Consolidated School District 64.
- **“Data”** means your data necessary to utilize the Tyler Software.
- **“Data Storage Capacity”** means the contracted amount of storage capacity for your Data identified in the Investment Summary.
- **“Defect”** means a failure of the Tyler Software to substantially conform to the functional descriptions set forth in our written proposal to you, or their functional equivalent. Future functionality may be updated, modified, or otherwise enhanced through our maintenance and support services, and the governing functional descriptions for such future functionality will be set forth in our then-current Documentation.
- **“Defined Users”** means the number of users that are authorized to use the SaaS Services. The Defined Users for the Agreement are as identified in the Investment Summary.
- **“Developer”** means a third party who owns the intellectual property rights to Third Party Software.
- **“Documentation”** means any online or written documentation related to the use or functionality of the Tyler Software that we provide or otherwise make available to you, including instructions, user guides, manuals and other training or self-help documentation.
- **“Effective Date”** means the date by which both your and our authorized representatives have signed the Agreement.
- **“Force Majeure”** means an event beyond the reasonable control of you or us, including, without limitation, governmental action, war, riot or civil commotion, fire, natural disaster, or any other cause that could not with reasonable diligence be foreseen or prevented by you or us.
- **“Investment Summary”** means the agreed upon cost proposal for the products and services attached as Exhibit A.
- **“Invoicing and Payment Policy”** means the invoicing and payment policy. A copy of our current Invoicing and Payment Policy is attached as Exhibit B.
- **“Named Users”** as used in the Investment Summary shall mean Defined Users.

- **“SaaS Fees”** means the fees for the SaaS Services identified in the Investment Summary.
- **“SaaS Services”** means software as a service consisting of system administration, system management, and system monitoring activities that Tyler performs for the Tyler Software, and includes the right to access and use the Tyler Software, receive maintenance and support on the Tyler Software, including Downtime resolution under the terms of the SLA, and Data storage and archiving. SaaS Services do not include support of an operating system or hardware, support outside of our normal business hours, or training, consulting or other professional services.
- **“SLA”** means the service level agreement. A copy of our current SLA is attached hereto as Exhibit C.
- **“Statement of Work”** means the industry standard implementation plan describing how our professional services will be provided to implement the Tyler Software, and outlining your and our roles and responsibilities in connection with that implementation. The Statement of Work is attached as Exhibit E.
- **“Support Call Process”** means the support call process applicable to all of our customers who have licensed the Tyler Software. A copy of our current Support Call Process is attached as Schedule 1 to Exhibit C.
- **“Third Party Terms”** means, if any, the end user license agreement(s) or similar terms for the Third Party Software, as applicable.
- **“Third Party Hardware”** means the third party hardware, if any, identified in the Investment Summary.
- **“Third Party Products”** means the Third Party Software and Third Party Hardware.
- **“Third Party Software”** means the third party software, if any, identified in the Investment Summary.
- **“Third Party Services”** means the third party services, if any, identified in the Investment Summary.
- **“Tyler”** means Tyler Technologies, Inc., a Delaware corporation.
- **“Tyler Software”** means our proprietary software, including any integrations, custom modifications, and/or other related interfaces identified in the Investment Summary and licensed by us to you through this Agreement.
- **“we”, “us”, “our”** and similar terms mean Tyler.
- **“you”** and similar terms mean Client.

SECTION B – SAAS SERVICES

1. Rights Granted. We grant to you the non-exclusive, non-assignable limited right to use the SaaS Services solely for your internal business purposes for the number of Defined Users only. The Tyler Software will be made available to you according to the terms of the SLA. You acknowledge that we have no delivery obligations and we will not ship copies of the Tyler Software as part of the SaaS Services. You may use the SaaS Services to access updates and enhancements to the Tyler Software, as further described in Section C(8).
2. SaaS Fees. You agree to pay us the SaaS Fees. Those amounts are payable in accordance with our Invoicing and Payment Policy. The SaaS Fees are based on the number of Defined Users and amount of Data Storage Capacity. You may add additional users or additional data storage capacity on the terms set forth in Section H(1). In the event you regularly and/or meaningfully exceed the Defined Users or Data Storage Capacity, we reserve the right to charge you additional fees commensurate with the overage(s).

3. Ownership.

3.1 We retain all ownership and intellectual property rights to the SaaS Services, the Tyler Software, and anything developed by us under this Agreement. You do not acquire under this Agreement any license to use the Tyler Software in excess of the scope and/or duration of the SaaS Services.

3.2 The Documentation is licensed to you and may be used and copied by your employees for internal, non-commercial reference purposes only.

3.3 You retain all ownership and intellectual property rights to the Data. You expressly recognize that except to the extent necessary to carry out our obligations contained in this Agreement, we do not create or endorse any Data used in connection with the SaaS Services.

4. Restrictions. You may not: (a) make the Tyler Software or Documentation resulting from the SaaS Services available in any manner to any third party for use in the third party's business operations; (b) modify, make derivative works of, disassemble, reverse compile, or reverse engineer any part of the SaaS Services; (c) access or use the SaaS Services in order to build or support, and/or assist a third party in building or supporting, products or services competitive to us; or (d) license, sell, rent, lease, transfer, assign, distribute, display, host, outsource, disclose, permit timesharing or service bureau use, or otherwise commercially exploit or make the SaaS Services, Tyler Software, or Documentation available to any third party other than as expressly permitted by this Agreement.

5. Software Warranty. We warrant that the Tyler Software will perform without Defects during the term of this Agreement. If the Tyler Software does not perform as warranted, we will use all reasonable efforts, consistent with industry standards, to cure the Defect in accordance with the maintenance and support process set forth in Section C(8), below, the SLA and our then current Support Call Process.

6. SaaS Services.

6.1 Our SaaS Services are audited at least yearly in accordance with the AICPA's Statement on Standards for Attestation Engagements ("SSAE") No. 18. We have attained, and will maintain, SOC 1 and SOC 2 compliance, or its equivalent, for so long as you are timely paying for SaaS Services. Upon execution of a mutually agreeable Non-Disclosure Agreement ("NDA"), we will provide you with a summary of our compliance report(s) or its equivalent. Every year thereafter, for so long as the NDA is in effect and in which you make a written request, we will provide that same information.

6.2 You will be hosted on shared hardware in a Tyler data center, but in a database dedicated to you, which is inaccessible to our other customers.

6.3 We have fully-redundant telecommunications access, electrical power, and the required hardware to provide access to the Tyler Software in the event of a disaster or component failure. In the event any of your Data has been lost or damaged due to an act or omission of Tyler or its subcontractors or due to a defect in Tyler's software, we will use best commercial efforts to restore all the Data on servers in accordance with the architectural design's capabilities and with the goal of minimizing any Data loss as greatly as possible. In no case shall the recovery point objective ("RPO") exceed a maximum of twenty-four (24) hours from declaration of disaster. For purposes of this subsection, RPO represents the maximum tolerable

period during which your Data may be lost, measured in relation to a disaster we declare, said declaration will not be unreasonably withheld.

- 6.4 In the event we declare a disaster, our Recovery Time Objective (“RTO”) is twenty-four (24) hours. For purposes of this subsection, RTO represents the amount of time, after we declare a disaster, within which your access to the Tyler Software must be restored.
- 6.5 We conduct annual penetration testing of either the production network and/or web application to be performed. We will maintain industry standard intrusion detection and prevention systems to monitor malicious activity in the network and to log and block any such activity. We will provide you with a written or electronic record of the actions taken by us in the event that any unauthorized access to your database(s) is detected as a result of our security protocols. We will undertake an additional security audit, on terms and timing to be mutually agreed to by the parties, at your written request. You may not attempt to bypass or subvert security restrictions in the SaaS Services or environments related to the Tyler Software. Unauthorized attempts to access files, passwords or other confidential information, and unauthorized vulnerability and penetration test scanning of our network and systems (hosted or otherwise) is prohibited without the prior written approval of our IT Security Officer.
- 6.6 We test our disaster recovery plan on an annual basis. Our standard test is not client-specific. Should you request a client-specific disaster recovery test, we will work with you to schedule and execute such a test on a mutually agreeable schedule. At your written request, we will provide test results to you within a commercially reasonable timeframe after receipt of the request.
- 6.7 We will be responsible for importing back-up and verifying that you can log-in. You will be responsible for running reports and testing critical processes to verify the returned Data.
- 6.8 We provide secure Data transmission paths between each of your workstations and our servers.
- 6.9 For at least the past twelve (12) years, all of our employees have undergone criminal background checks prior to hire. All employees sign our confidentiality agreement and security policies. Our data centers are accessible only by authorized personnel with a unique key entry. All other visitors must be signed in and accompanied by authorized personnel. Entry attempts to the data center are regularly audited by internal staff and external auditors to ensure no unauthorized access.
- 6.10 Where applicable with respect to our applications that take or process card payment data, we are responsible for the security of cardholder data that we possess, including functions relating to storing, processing, and transmitting of the cardholder data and affirm that, as of the Effective Date, we comply with applicable requirements to be considered PCI DSS compliant and have performed the necessary steps to validate compliance with the PCI DSS. We agree to supply the current status of our PCI DSS compliance program in the form of an official Attestation of Compliance, which can be found at <https://www.tylertech.com/about-us/compliance>, and in the event of any change in our status, will comply with applicable notice requirements.

SECTION C – OTHER PROFESSIONAL SERVICES

1. Other Professional Services. We will provide you the various implementation-related services itemized in the Investment Summary and described in the Statement of Work.
2. Professional Services Fees. You agree to pay us the professional services fees in the amounts set forth in the Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy. You acknowledge that the fees stated in the Investment Summary are good-faith estimates of the amount of time and materials required for your implementation. We will bill you the actual fees incurred based on the in-scope services provided to you. Any discrepancies in the total values set forth in the Investment Summary will be resolved by multiplying the applicable hourly rate by the quoted hours.
3. Additional Services. The Investment Summary contains, and the Statement of Work describes, the scope of services and related costs (including programming and/or interface estimates) required for the project based on our understanding of the specifications you supplied. If additional work is required, or if you use or request additional services, we will provide you with an addendum or change order, as applicable, outlining the costs for the additional work. The price quotes in the addendum or change order will be valid for thirty (30) days from the date of the quote. Notwithstanding anything in this Agreement to the contrary, Client must approve in writing any additional fees or costs above the amounts set forth on Exhibit A – Investment Summary. Moreover, regardless of Tyler's right to charge any additional fees under the Agreement, Client shall not be responsible for any additional costs and fees unless it has agreed to such in writing in advance.
4. Cancellation. If travel is required, we will make all reasonable efforts to schedule travel for our personnel, including arranging travel reservations, at least two (2) weeks in advance of commitments. Therefore, if you cancel services less than two (2) weeks in advance (other than for Force Majeure or breach by us), you will be liable for all (a) non-refundable expenses incurred by us on your behalf, and (b) daily fees associated with cancelled professional services if we are unable to reassign our personnel. We will make all reasonable efforts to reassign personnel in the event you cancel within two (2) weeks of scheduled commitments.
5. Services Warranty. We will perform the services in a professional, workmanlike manner, consistent with industry standards. In the event we provide services that do not conform to this warranty, we will re-perform such services at no additional cost to you.
6. Site Access and Requirements. At no cost to us, you agree to provide us with full and free access to your personnel, facilities, and equipment as may be reasonably necessary for us to provide implementation services, subject to any reasonable security protocols or other written policies provided to us as of the Effective Date, and thereafter as mutually agreed to by you and us.
7. Client Assistance. You acknowledge that the implementation of the Tyler Software is a cooperative process requiring the time and resources of your personnel. You agree to use reasonable efforts to cooperate with and assist us as may be reasonably required to meet the agreed upon project deadlines and other milestones for implementation. This cooperation includes at least working with us to schedule the implementation-related services outlined in this Agreement. We will not be liable for failure to meet any deadlines and milestones when such failure is due to Force Majeure or to the failure by your personnel to provide such cooperation and assistance (either through action or omission).

8. Maintenance and Support. For so long as you timely pay your SaaS Fees according to the Invoicing and Payment Policy, then in addition to the terms set forth in the SLA and the Support Call Process, we will:

8.1 perform our maintenance and support obligations in a professional, good, and workmanlike manner, consistent with industry standards, to resolve Defects in the Tyler Software (limited to the then-current version and the immediately prior version);

8.2 provide telephone support during our established support hours;

8.3 maintain personnel that are sufficiently trained to be familiar with the Tyler Software and Third Party Software, if any, in order to provide maintenance and support services;

8.4 make available to you all major and minor releases to the Tyler Software (including updates and enhancements) that we make generally available without additional charge to customers who have a maintenance and support agreement in effect; and

8.5 provide non-Defect resolution support of prior releases of the Tyler Software in accordance with our then-current release life cycle policy.

We will use all reasonable efforts to perform support services remotely. Currently, we use a third-party secure unattended connectivity tool called Bomgar, as well as GotoAssist by Citrix. Therefore, you agree to maintain a high-speed internet connection capable of connecting us to your PCs and server(s). You agree to provide us with a login account and local administrative privileges as we may reasonably require to perform remote services. We will, at our option, use the secure connection to assist with proper diagnosis and resolution, subject to any reasonably applicable security protocols. If we cannot resolve a support issue remotely, we may be required to provide onsite services. In such event, we will be responsible for our travel expenses, unless it is determined that the reason onsite support was required was a reason outside our control. Either way, you agree to provide us with full and free access to the Tyler Software, working space, adequate facilities within a reasonable distance from the equipment, and use of machines, attachments, features, or other equipment reasonably necessary for us to provide the maintenance and support services, all at no charge to us. We strongly recommend that you also maintain your VPN for backup connectivity purposes.

For the avoidance of doubt, SaaS Fees do not include the following services: (a) onsite support (unless Tyler cannot remotely correct a Defect in the Tyler Software, as set forth above); (b) application design; (c) other consulting services; or (d) support outside our normal business hours as listed in our then-current Support Call Process. Requested services such as those outlined in this section will be billed to you on a time and materials basis at our then current rates. You must request those services with at least one (1) weeks' advance notice.

SECTION D – THIRD PARTY PRODUCTS

1. Third Party Hardware. We will sell, deliver, and install onsite the Third Party Hardware, if you have purchased any, for the price set forth in the Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy.

2. Third Party Software. As part of the SaaS Services, you will receive access to the Third Party Software and related documentation for internal business purposes only. Your rights to the Third Party Software will be governed by the Third Party Terms.
3. Third Party Products Warranties.
 - 3.1 We are authorized by each Developer to grant access to the Third Party Software.
 - 3.2 The Third Party Hardware will be new and unused, and upon payment in full, you will receive free and clear title to the Third Party Hardware.
 - 3.3 You acknowledge that we are not the manufacturer of the Third Party Products. We do not warrant or guarantee the performance of the Third Party Products. However, we grant and pass through to you any warranty that we may receive from the Developer or supplier of the Third Party Products.
4. Third Party Services. If you have purchased Third Party Services, those services will be provided independent of Tyler by such third-party at the rates set forth in the Investment Summary and in accordance with our Invoicing and Payment Policy.

SECTION E - INVOICING AND PAYMENT; INVOICE DISPUTES

1. Invoicing and Payment. We will invoice you the SaaS Fees and fees for other professional services in the Investment Summary per our Invoicing and Payment Policy, subject to Section E(2). Notwithstanding anything in this Agreement to the contrary, specifically including, but not limited to, Tyler's Invoicing and Payment Policy, all payments made by Client under this Agreement shall be made in accordance with the Illinois *Local Government Prompt Payment Act*. Further, Tyler acknowledges that Client is exempt from sales taxes and as a result shall not be charged such taxes. Client shall provide Tyler with a copy of its tax-exempt certificate upon request.
2. Invoice Disputes. If you believe any delivered software or service does not conform to the warranties in this Agreement, you will provide us with written notice within thirty (30) days of your receipt of the applicable invoice. The written notice must contain reasonable detail of the issues you contend are in dispute so that we can confirm the issue and respond to your notice with either a justification of the invoice, an adjustment to the invoice, or a proposal addressing the issues presented in your notice. We will work with you as may be necessary to develop an action plan that outlines reasonable steps to be taken by each of us to resolve any issues presented in your notice. You may withhold payment of the amount(s) actually in dispute, and only those amounts, until we complete the action items outlined in the plan. If we are unable to complete the action items outlined in the action plan because of your failure to complete the items agreed to be done by you, then you will remit full payment of the invoice. We reserve the right to suspend delivery of all SaaS Services, including maintenance and support services, if you fail to pay an undisputed invoice in accordance with Paragraph 1 of Section E. Additionally, the failure of Client to comply with the terms of this Paragraph shall not prevent it from making any claims available to it at law or in equity.

SECTION F – TERM AND TERMINATION

1. Term. The initial term of this Agreement is seven (7) years from the first day of the first month following the Effective Date, unless earlier terminated as set forth below. Upon expiration of the initial term, this Agreement will renew automatically for additional one (1) year renewal terms at our then-current SaaS Fees unless terminated in writing by either party at least sixty (60) days prior

to the end of the then-current renewal term. Your right to access or use the Tyler Software and the SaaS Services will terminate at the end of this Agreement.

2. Termination. This Agreement may be terminated as set forth below. In the event of termination, you will pay us for all undisputed fees and expenses related to the software, products, and/or services you have received, or we have incurred or delivered, prior to the effective date of termination. Disputed fees and expenses in all terminations other than your termination for cause must have been submitted as invoice disputes in accordance with Section E(2).
 - 2.1 Failure to Pay SaaS Fees. You acknowledge that continued access to the SaaS Services is contingent upon your timely payment of SaaS Fees. If you fail to timely pay the SaaS Fees, we may discontinue the SaaS Services and deny your access to the Tyler Software. We may also terminate this Agreement if you don't cure such failure to pay within forty-five (45) days of receiving written notice of our intent to terminate.
 - 2.2 For Cause. If you believe we have materially breached this Agreement, you will invoke the Dispute Resolution clause set forth in Section H(3). You may terminate this Agreement for cause in the event we do not cure, or create a mutually agreeable action plan to address, a material breach of this Agreement within the thirty (30) day window set forth in Section H(3).
 - 2.3 Force Majeure. Either party has the right to terminate this Agreement if a Force Majeure event suspends performance of the SaaS Services for a period of forty-five (45) days or more.
 - 2.4 Failure to Budget. If you should not budget or otherwise make available funds sufficient to utilize the SaaS Services, you may unilaterally terminate this Agreement upon thirty (30) days written notice to us. You will not be entitled to a refund or offset of previously paid, but unused SaaS Fees. You agree not to use termination for failure to budget as a substitute for termination for convenience.
 - 2.5 Fees for Termination without Cause during Initial Term. If you terminate this Agreement during the initial term for any reason other than cause, Force Majeure, or failure to budget, or if we terminate this Agreement during the initial term for your failure to pay SaaS Fees, you shall pay us the following early termination fees:
 - a. if you terminate during the first year of the initial term, 100% of the SaaS Fees through the date of termination plus 25% of the SaaS Fees then due for the remainder of the initial term;
 - b. if you terminate during the second year of the initial term, 100% of the SaaS Fees through the date of termination plus 15% of the SaaS Fees then due for the remainder of the initial term; and
 - c. if you terminate after the second year of the initial term, 100% of the SaaS Fees through the date of termination.

SECTION G – INDEMNIFICATION, LIMITATION OF LIABILITY AND INSURANCE

1. Intellectual Property Infringement Indemnification.

- 1.1 We will defend you against any third party claim(s) that the Tyler Software or Documentation infringes that third party's patent, copyright, or trademark, or misappropriates its trade secrets, and will pay the amount of any resulting adverse final judgment (or settlement to which we consent). You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.
- 1.2 Our obligations under this Section G(1) will not apply to the extent the claim or adverse final judgment is based on your use of the Tyler Software in contradiction of this Agreement, including with non-licensed third parties, or your willful infringement.
- 1.3 If we receive information concerning an infringement or misappropriation claim related to the Tyler Software, we may, at our expense and without obligation to do so, either: (a) procure for you the right to continue its use; (b) modify it to make it non-infringing; or (c) replace it with a functional equivalent, in which case you will stop running the allegedly infringing Tyler Software immediately. Alternatively, we may decide to litigate the claim to judgment, in which case you may continue to use the Tyler Software consistent with the terms of this Agreement.
- 1.4 If an infringement or misappropriation claim is fully litigated and your use of the Tyler Software is enjoined by a court of competent jurisdiction, in addition to paying any adverse final judgment (or settlement to which we consent), we will, at our option, either: (a) procure the right to continue its use; (b) modify it to make it non-infringing; or (c) replace it with a functional equivalent. This section provides your exclusive remedy for third party copyright, patent, or trademark infringement and trade secret misappropriation claims.

2. General Indemnification.

- 2.1 We will indemnify and hold harmless you, your Board members, officials, and employees from and against any and all claims, losses, liabilities, damages, costs, and expenses (including, but not limited to, reasonable attorney's fees and court costs) for (a) personal injury or property damage to the extent caused by our negligence or willful misconduct; (b) our violation of PCI-DSS requirements or a law applicable to our performance under this Agreement; or (c) any breach of this Agreement. You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.

3. **DISCLAIMER. EXCEPT FOR THE EXPRESS WARRANTIES PROVIDED IN THIS AGREEMENT AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WE HEREBY DISCLAIM ALL OTHER WARRANTIES AND CONDITIONS, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES, DUTIES, OR CONDITIONS OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**
4. **LIMITATION OF LIABILITY. EXCEPT AS OTHERWISE EXPRESSLY SET FORTH IN THIS AGREEMENT, OUR LIABILITY FOR DAMAGES ARISING OUT OF THIS AGREEMENT, WHETHER BASED ON A THEORY OF CONTRACT OR TORT, INCLUDING NEGLIGENCE AND STRICT LIABILITY, SHALL BE LIMITED TO YOUR ACTUAL DIRECT DAMAGES, NOT TO EXCEED (A) DURING THE INITIAL TERM, AS SET FORTH**

IN SECTION F(2), TOTAL FEES PAID AS OF THE TIME OF THE CLAIM; OR (B) DURING ANY RENEWAL TERM, THE THEN-CURRENT ANNUAL SAAS FEES PAYABLE IN THAT RENEWAL TERM. THE PARTIES ACKNOWLEDGE AND AGREE THAT THE PRICES SET FORTH IN THIS AGREEMENT ARE SET IN RELIANCE UPON THIS LIMITATION OF LIABILITY AND TO THE MAXIMUM EXTENT ALLOWED UNDER APPLICABLE LAW, THE EXCLUSION OF CERTAIN DAMAGES, AND EACH SHALL APPLY REGARDLESS OF THE FAILURE OF AN ESSENTIAL PURPOSE OF ANY REMEDY. THE FOREGOING LIMITATION OF LIABILITY SHALL NOT APPLY TO CLAIMS THAT ARE SUBJECT TO SECTIONS G(1) AND G(2).

5. **EXCLUSION OF CERTAIN DAMAGES.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY SPECIAL, INCIDENTAL, PUNITIVE, INDIRECT, OR CONSEQUENTIAL DAMAGES WHATSOEVER, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

6. Insurance. During the course of performing services under this Agreement, we agree to maintain the following levels of insurance: (a) Commercial General Liability of at least \$1,000,000; (b) Automobile Liability of at least \$1,000,000; (c) Professional and Cyber Liability of at least \$1,000,000; (d) Workers Compensation complying with applicable statutory requirements; and (e) Excess/Umbrella Liability of at least \$5,000,000. The Excess/Umbrella Liability insurance shall follow the form of the underlying policies. We will add you as an additional insured to our Commercial General Liability and Automobile Liability policies, which will automatically add you as an additional insured to our Excess/Umbrella Liability policy as well. We will provide you with copies of certificates of insurance upon your written request.

SECTION H – GENERAL TERMS AND CONDITIONS

1. Additional Products and Services. You may purchase additional products and services at the rates set forth in the Investment Summary for twelve (12) months from the Effective Date by executing a mutually agreed addendum. If no rate is provided in the Investment Summary, or those twelve (12) months have expired, you may purchase additional products and services at our then-current list price, also by executing a mutually agreed addendum. The terms of this Agreement will control any such additional purchase(s), unless otherwise specifically provided in the addendum.

2. Optional Items. Pricing for any listed optional products and services in the Investment Summary will be valid for twelve (12) months from the Effective Date.

3. Dispute Resolution. You agree to provide us with written notice within thirty (30) days of becoming aware of a dispute. You agree to cooperate with us in trying to reasonably resolve all disputes, including, if requested by either party, appointing a senior representative to meet and engage in good faith negotiations with our appointed senior representative. Senior representatives will convene within thirty (30) days of the written dispute notice, unless otherwise agreed. All meetings and discussions between senior representatives will be deemed confidential settlement discussions not subject to disclosure under Federal Rule of Evidence 408 or any similar applicable state rule. Nothing in this section shall prevent you or us from seeking necessary injunctive relief during the dispute resolution procedures. A party's failure to comply with the terms of this Paragraph shall not preclude it from enforcing the terms of this Agreement.

4. Taxes. The fees in the Investment Summary do not include any taxes, including, without limitation, sales, use, or excise tax. If you are a tax-exempt entity, you agree to provide us with a tax-exempt certificate. Otherwise, we will pay all applicable taxes to the proper authorities and you will reimburse us for such taxes. If you have a valid direct-pay permit, you agree to provide us with a

copy. For clarity, we are responsible for paying our income taxes, both federal and state, as applicable, arising from our performance of this Agreement.

5. Nondiscrimination. We will not discriminate against any person employed or applying for employment concerning the performance of our responsibilities under this Agreement. This discrimination prohibition will apply to all matters of initial employment, tenure, and terms of employment, or otherwise with respect to any matter directly or indirectly relating to employment concerning race, color, religion, national origin, age, sex, sexual orientation, ancestry, disability that is unrelated to the individual's ability to perform the duties of a particular job or position, height, weight, marital status, or political affiliation. We will post, where appropriate, all notices related to nondiscrimination as may be required by applicable law. Moreover, we will comply with all the applicable requirements of the *Illinois Human Rights Act*.
6. E-Verify. We have complied, and will comply, with the E-Verify procedures administered by the U.S. Citizenship and Immigration Services Verification Division for all of our employees assigned to your project.
7. Subcontractors. We will not subcontract any services under this Agreement without your prior written consent, not to be unreasonably withheld.
8. Binding Effect; No Assignment. This Agreement shall be binding on, and shall be for the benefit of, either your or our successor(s) or permitted assign(s). Neither party may assign this Agreement without the prior written consent of the other party; provided, however, your consent is not required for an assignment by us as a result of a corporate reorganization, merger, acquisition, or purchase of substantially all of our assets.
9. Force Majeure. Except for your payment obligations, neither party will be liable for delays in performing its obligations under this Agreement to the extent that the delay is caused by Force Majeure; provided, however, that within five (5) business days of the Force Majeure event, the party whose performance is delayed provides the other party with written notice explaining the cause and extent thereof, as well as a request for a reasonable time extension equal to the estimated duration of the Force Majeure event.
10. No Intended Third Party Beneficiaries. This Agreement is entered into solely for the benefit of you and us. No third party will be deemed a beneficiary of this Agreement, and no third party will have the right to make any claim or assert any right under this Agreement. This provision does not affect the rights of third parties under any Third Party Terms.
11. Entire Agreement; Amendment. This Agreement represents the entire agreement between you and us with respect to the subject matter hereof, and supersedes any prior agreements, understandings, and representations, whether written, oral, expressed, implied, or statutory. Purchase orders submitted by you, if any, are for your internal administrative purposes only, and the terms and conditions contained in those purchase orders will have no force or effect. This Agreement may only be modified by a written amendment signed by an authorized representative of each party.
12. Severability. If any term or provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will be considered valid and enforceable to the fullest extent permitted by law.

13. No Waiver. In the event that the terms and conditions of this Agreement are not strictly enforced by either party, such non-enforcement will not act as or be deemed to act as a waiver or modification of this Agreement, nor will such non-enforcement prevent such party from enforcing each and every term of this Agreement thereafter.
14. Independent Contractor. We are an independent contractor for all purposes under this Agreement.
15. Notices. All notices or communications required or permitted as part of this Agreement must be in writing and shall be deemed to have been received on the date of deposit with a nationally recognized overnight delivery service, upon receipt by sender of proof of email delivery, upon personal delivery, or deposit with the U.S. mail and sent certified with return receipt requested.
16. Client Lists. You agree that we may identify you by name in client lists, marketing presentations, and promotional materials.
17. Confidentiality. Both parties recognize that their respective employees and agents, in the course of performance of this Agreement, may be exposed to confidential information and that disclosure of such information could violate rights to private individuals and entities, including the parties. Confidential information is nonpublic information that a reasonable person would believe to be confidential and includes, without limitation, personal identifying information (*e.g.*, social security numbers) and trade secrets, each as defined by applicable state law. Each party agrees that it will not disclose any confidential information of the other party and further agrees to take all reasonable and appropriate action to prevent such disclosure by its employees or agents. The confidentiality covenants contained herein will survive the termination or cancellation of this Agreement. This obligation of confidentiality will not apply to information that:
 - (a) is in the public domain, either at the time of disclosure or afterwards, except by breach of this Agreement by a party or its employees or agents;
 - (b) a party can establish by reasonable proof was in that party's possession at the time of initial disclosure;
 - (c) a party receives from a third party who has a right to disclose it to the receiving party; or
 - (d) is the subject of a legitimate disclosure or freedom of information request under the open records laws or similar applicable public disclosure laws governing this Agreement; provided, however, that in the event you receive an open records or other similar applicable request, you will give us prompt notice and otherwise perform the functions required by applicable law.
18. RESERVED.
19. Governing Law. This Agreement will be governed by and construed in accordance with the laws of your state of domicile, without regard to its rules on conflicts of law.
20. Multiple Originals and Authorized Signatures. This Agreement may be executed in multiple originals, any of which will be independently treated as an original document. Any electronic, faxed, scanned, photocopied, or similarly reproduced signature on this Agreement or any amendment hereto will be deemed an original signature and will be fully enforceable as if an original signature. Each party represents to the other that the signatory set forth below is duly authorized to bind that party to this Agreement.

- 21. Cooperative Procurement. To the maximum extent permitted by applicable law, we agree that this Agreement may be used as a cooperative procurement vehicle by eligible jurisdictions. We reserve the right to negotiate and customize the terms and conditions set forth herein, including but not limited to pricing, to the scope and circumstances of that cooperative procurement.
- 22. Duty to Mitigate. In the event either party is delayed in performing under this Agreement or fails to perform due to circumstances beyond their reasonable control, such party shall take all reasonable steps to mitigate any damages as a result of such delay or failure to perform.
- 23. Contract Documents. This Agreement includes the following exhibits:

- Exhibit A Investment Summary
- Exhibit B Invoicing and Payment Policy
 Schedule 1: Business Travel Policy
- Exhibit C Service Level Agreement
 Schedule 1: Support Call Process
- Exhibit D Statement of Work

IN WITNESS WHEREOF, a duly authorized representative of each party has executed this Agreement as of the date(s) set forth below.

Tyler Technologies, Inc.

Community Consolidated School District 64

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Address for Notices:

Tyler Technologies, Inc.
One Tyler Drive
Yarmouth, ME 04096
Attention: Chief Legal Officer

Address for Notices:

Community Consolidated School Dist 64
164 South Prospect Avenue
Park Ridge, IL 60068
Attention: Luann Kolstad



Exhibit A
Investment Summary

The following Investment Summary details the software and services to be delivered by us to you under the Agreement. This Investment Summary is effective as of the Effective Date. Capitalized terms not otherwise defined will have the meaning assigned to such terms in the Agreement.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK



Prepared for:

Luann Kolstad
Community Consolidated School Distict 64
164 South Prospect Ave
Park Ridge, IL 60068
847-318-4324

Contract ID: **2018-0219**
 Issue Date: **10/03/18**
 Sales Rep: **K. McTigue**

Tyler Software - SaaS

Student Count: 4,600

Infinite Visions Enterprise Edition Software

Description	Annual Fee
Core Accounting	General Ledger - Budgeting, Check Manager, Bank Reconciliation, Revenue Accounting; Procurement & Payables; Payroll; User Security & Administration
State Reporting	All electronic and hard copy reporting required for state retirements, other payroll & personnel requirements, fiscal budget & expenditures.
Human Resources	Employee demographics, certificates, evaluations, contract printing, salary negotiations, user-defined fields for sorting, selecting and printing
iVisions Web Portal	Employee Self Service, Manager workflow access and Electronic personnel action requests
iVisions Employee Reimbursements	Online processing of employee expense reimbursements
InfoLink	Provides a point-and-click interface to link tables for report writing

Infinite Visions Interfaces:

Description	Annual Fee
Online Applicant Tracking Interface	Integration with 3rd party applicant tracking system
Substitute Calling System (Leave) Interface	Interface with 3rd party timecard system (employee leave taken)
Substitute Calling System (Time Worked)	Interface with 3rd party substitute calling system (substitute time worked)
Electronic Shopping Interface	Provides an interface to web purchasing

Annual SaaS Fee: \$43,581

Tyler Managed Hosting Services

Description	# Users	Annual Fee
Annual Fee for up to 10 Named Users	10	\$8,745

**Additional named users can be added for an additional \$575 per year*

Annual SaaS Fee: \$8,745

TOTAL SaaS Annual Fee: (7 Years - 84 Months) \$52,327

Estimated Professional Services

Description	Svcs Hrs	Svcs Cost	# Users
Project Management	72	\$10,800	
Training	240	\$30,000	
Consulting	224	\$28,000	
Data Import	40	\$6,000	
One-Time Setup Fee per Named User		\$2,000	10
TOTAL:		\$76,800	

Summary	One-Time Fees	Recurring Fees
Total Tyler SaaS		\$52,327
Total Tyler Services	\$76,800	
Summary Total	\$76,800	\$52,327
Contract Total	\$129,127	



Exhibit B Invoicing and Payment Policy

We will provide you with the software and services set forth in the Investment Summary of the Agreement. Capitalized terms not otherwise defined will have the meaning assigned to such terms in the Agreement.

Invoicing: We will invoice you for the applicable software and services in the Investment Summary as set forth below. Your rights to dispute any invoice are set forth in the Agreement.

1. **SaaS Fees.** SaaS Fees are invoiced on an annual basis, beginning on the commencement of the initial term as set forth in Section F (1) of this Agreement. Your annual SaaS fees for the initial term are set forth in the Investment Summary. Upon expiration of the initial term, your annual SaaS fees will be at our then-current rates.
2. **Other Tyler Software and Services.**
 - 2.1 ***VPN Device:*** The fee for the VPN device will be invoiced upon installation of the VPN.
 - 2.2 ***Implementation and Other Professional Services (including training):*** Implementation and other professional services (including training) are billed and invoiced as delivered, at the rates set forth in the Investment Summary.
 - 2.3 ***Consulting Services:*** If you have purchased any Business Process Consulting services, if they have been quoted as fixed-fee services, they will be invoiced 50% upon your acceptance of the Best Practice Recommendations, by module, and 50% upon your acceptance of custom desktop procedures, by module. If you have purchased any Business Process Consulting services and they are quoted as an estimate, then we will bill you the actual services delivered on a time and materials basis.
 - 2.4 ***Conversions:*** Fixed-fee conversions are invoiced 50% upon initial delivery of the converted Data, by conversion option, and 50% upon Client acceptance to load the converted Data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, we will bill you the actual services delivered on a time and materials basis.
 - 2.5 ***Requested Modifications to the Tyler Software:*** Requested modifications to the Tyler Software are invoiced 50% upon delivery of specifications and 50% upon delivery of the applicable modification. You must report any failure of the modification to conform to the specifications within thirty (30) days of delivery; otherwise, the modification will be deemed to be in compliance with the specifications after the 30-day window has passed. You may still report Defects to us as set forth in this Agreement.
 - 2.6 ***Other Fixed Price Services:*** Other fixed price services are invoiced upon complete delivery of the service. For the avoidance of doubt, where "Project Planning Services" are provided,

payment will be due upon delivery of the Implementation Planning document. Dedicated Project Management services, if any, will be billed monthly in arrears, beginning on the first day of the month immediately following initiation of project planning.

2.7 *Change Management Services*: If you have purchased any change management services, those services will be invoiced in the following amounts and upon the following milestones:

Acceptance of Change Management Discovery Analysis	15%
Delivery of Change Management Plan and Strategy Presentation	10%
Acceptance of Executive Playbook	15%
Acceptance of Resistance Management Plan	15%
Acceptance of Procedural Change Communications Plan	10%
Change Management Coach Training	20%
Change Management After-Action Review	15%

3. Third Party Products.

3.1 *Third Party Software License Fees*: License fees for Third Party Software, if any, are invoiced when we make it available to you for downloading.

3.2 *Third Party Software Maintenance*: The first year maintenance for the Third Party Software is invoiced when we make it available to you for downloading.

3.3 *Third Party Hardware*: Third Party Hardware costs, if any, are invoiced upon delivery.

3.4 *Third Party Services*: Fees for Third Party Services, if any, are invoiced as delivered, along with applicable expenses, at the rates set forth in the Investment Summary.

4. Expenses. The service rates in the Investment Summary do not include travel expenses. Expenses for Tyler delivered services will be billed as incurred and only in accordance with our then-current Business Travel Policy. Our current Business Travel Policy is attached to this Exhibit B at Schedule 1. Copies of receipts will be provided upon request; we reserve the right to charge you an administrative fee depending on the extent of your requests. Receipts for miscellaneous items less than twenty-five dollars and mileage logs are not available.

Payment. Payment for undisputed invoices is due within forty-five (45) days of the invoice date. We prefer to receive payments electronically. Our electronic payment information is:

Bank: Wells Fargo Bank, N.A.
420 Montgomery
San Francisco, CA 94104
ABA: 121000248
Account: 4124302472
Beneficiary: Tyler Technologies, Inc. – Operating



Exhibit B
Schedule 1
Business Travel Policy

1. Air Travel

A. Reservations & Tickets

The Travel Management Company (TMC) used by Tyler will provide an employee with a direct flight within two hours before or after the requested departure time, assuming that flight does not add more than three hours to the employee's total trip duration and the fare is within \$100 (each way) of the lowest logical fare. If a net savings of \$200 or more (each way) is possible through a connecting flight that is within two hours before or after the requested departure time and that does not add more than three hours to the employee's total trip duration, the connecting flight should be accepted.

Employees are encouraged to make advanced reservations to take full advantage of discount opportunities. Employees should use all reasonable efforts to make travel arrangements at least two (2) weeks in advance of commitments. A seven (7) day advance booking requirement is mandatory. When booking less than seven (7) days in advance, management approval will be required.

Except in the case of international travel where a segment of continuous air travel is six (6) or more consecutive hours in length, only economy or coach class seating is reimbursable. Employees shall not be reimbursed for "Basic Economy Fares" because these fares are non-refundable and have many restrictions that outweigh the cost-savings.

B. Baggage Fees

Reimbursement of personal baggage charges are based on trip duration as follows:

- Up to five (5) days = one (1) checked bag
- Six (6) or more days = two (2) checked bags

Baggage fees for sports equipment are not reimbursable.

2. Ground Transportation

A. Private Automobile

Mileage Allowance – Business use of an employee’s private automobile will be reimbursed at the current IRS allowable rate, plus out of pocket costs for tolls and parking. Mileage will be calculated by using the employee's office as the starting and ending point, in compliance with IRS regulations. Employees who have been designated a home office should calculate miles from their home.

B. Rental Car

Employees are authorized to rent cars only in conjunction with air travel when cost, convenience, and the specific situation reasonably require their use. When renting a car for Tyler business, employees should select a “mid-size” or “intermediate” car. “Full” size cars may be rented when three or more employees are traveling together. Tyler carries leased vehicle coverage for business car rentals; except for employees traveling to Alaska and internationally (excluding Canada), additional insurance on the rental agreement should be declined.

C. Public Transportation

Taxi or airport limousine services may be considered when traveling in and around cities or to and from airports when less expensive means of transportation are unavailable or impractical. The actual fare plus a reasonable tip (15-18%) are reimbursable. In the case of a free hotel shuttle to the airport, tips are included in the per diem rates and will not be reimbursed separately.

D. Parking & Tolls

When parking at the airport, employees must use longer term parking areas that are measured in days as opposed to hours. Park and fly options located near some airports may also be used. For extended trips that would result in excessive parking charges, public transportation to/from the airport should be considered. Tolls will be reimbursed when receipts are presented.

3. Lodging

Tyler’s TMC will select hotel chains that are well established, reasonable in price, and conveniently located in relation to the traveler's work assignment. Typical hotel chains include Courtyard, Fairfield Inn, Hampton Inn, and Holiday Inn Express. If the employee has a discount rate with a local hotel, the hotel reservation should note that discount and the employee should confirm the lower rate with the hotel upon arrival. Employee memberships in travel clubs such as AAA should be noted in their travel profiles so that the employee can take advantage of any lower club rates.

“No shows” or cancellation fees are not reimbursable if the employee does not comply with the hotel’s cancellation policy.

Tips for maids and other hotel staff are included in the per diem rate and are not reimbursed separately.

Employees are not authorized to reserve non-traditional short-term lodging, such as Airbnb, VRBO, and HomeAway. Employees who elect to make such reservations shall not be reimbursed.

4. Meals and Incidental Expenses

Employee meals and incidental expenses while on travel status within the continental U.S. are in accordance with the federal per diem rates published by the General Services Administration. Incidental expenses include tips to maids, hotel staff, and shuttle drivers and other minor travel expenses. Per diem rates are available at www.gsa.gov/perdiem.

Per diem for Alaska, Hawaii, U.S. protectorates and international destinations are provided separately by the Department of Defense and will be determined as required.

A. Overnight Travel

For each full day of travel, all three meals are reimbursable. Per diems on the first and last day of a trip are governed as set forth below.

Departure Day

Depart before 12:00 noon	Lunch and dinner
Depart after 12:00 noon	Dinner

Return Day

Return before 12:00 noon	Breakfast
Return between 12:00 noon & 7:00 p.m.	Breakfast and lunch
Return after 7:00 p.m.*	Breakfast, lunch and dinner

*7:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner.

The reimbursement rates for individual meals are calculated as a percentage of the full day per diem as follows:

Breakfast	15%
Lunch	25%
Dinner	60%

B. Same Day Travel

Employees traveling at least 100 miles to a site and returning in the same day are eligible to claim lunch on an expense report. Employees on same day travel status are eligible to claim dinner in the event they return home after 7:00 p.m.*

*7:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner.

5. Internet Access – Hotels and Airports

Employees who travel may need to access their e-mail at night. Many hotels provide free high speed internet access and Tyler employees are encouraged to use such hotels whenever possible. If an employee's hotel charges for internet access it is reimbursable up to \$10.00 per day. Charges for internet access at airports are not reimbursable.

6. International Travel

All international flights with the exception of flights between the U.S. and Canada should be reserved through TMC using the "lowest practical coach fare" with the exception of flights that are six (6) or more consecutive hours in length. In such event, the next available seating class above coach shall be reimbursed.

When required to travel internationally for business, employees shall be reimbursed for photo fees, application fees, and execution fees when obtaining a new passport book, but fees related to passport renewals are not reimbursable. Visa application and legal fees, entry taxes and departure taxes are reimbursable.

The cost of vaccinations that are either required for travel to specific countries or suggested by the U.S. Department of Health & Human Services for travel to specific countries, is reimbursable.

Section 4, Meals & Incidental Expenses, and Section 2.b., Rental Car, shall apply to this section.



Exhibit C

SERVICE LEVEL AGREEMENT

I. Agreement Overview

This SLA operates in conjunction with, and does not supersede or replace any part of, the Agreement. It outlines the information technology service levels that we will provide to you to ensure the availability of the application services that you have requested us to provide. All other support services are documented in the Support Call Process.

II. Definitions. Except as defined below, all defined terms have the meaning set forth in the Agreement.

Attainment: The percentage of time the Tyler Software is available during a calendar quarter, with percentages rounded to the nearest whole number.

Client Error Incident: Any service unavailability resulting from your applications, content or equipment, or the acts or omissions of any of your service users or third-party providers over whom we exercise no control.

Downtime: Those minutes during which the Tyler Software is not available for your use. Downtime does not include those instances in which only a Defect is present.

Service Availability: The total number of minutes in a calendar quarter that the Tyler Software is capable of receiving, processing, and responding to requests, excluding maintenance windows, Client Error Incidents and Force Majeure.

III. Service Availability

The Service Availability of the Tyler Software is intended to be 24/7/365. We set Service Availability goals and measures whether we have met those goals by tracking Attainment.

a. Your Responsibilities

Whenever you experience Downtime, you must make a support call according to the procedures outlined in the Support Call Process. You will receive a support incident number.

You must document, in writing, all Downtime that you have experienced during a calendar quarter. You must deliver such documentation to us within 30 days of a quarter's end.

The documentation you provide must evidence the Downtime clearly and convincingly. It must include, for example, the support incident number(s) and the date, time and duration of the Downtime(s).

b. Our Responsibilities

When our support team receives a call from you that Downtime has occurred or is occurring, we will work with you to identify the cause of the Downtime (including whether it may be the result of a Client Error Incident or Force Majeure). We will also work with you to resume normal operations.

Upon timely receipt of your Downtime report, we will compare that report to our own outage logs and support tickets to confirm that Downtime for which we were responsible indeed occurred.

We will respond to your Downtime report within 30 day(s) of receipt. To the extent we have confirmed Downtime for which we are responsible, we will provide you with the relief set forth below.

c. Client Relief

When a Service Availability goal is not met due to confirmed Downtime, we will provide you with relief that corresponds to the percentage amount by which that goal was not achieved, as set forth in the Client Relief Schedule below.

Notwithstanding the above, the total amount of all relief that would be due under this SLA per quarter will not exceed 5% of one quarter of the then-current SaaS Fee. The total credits confirmed by us in one or more quarters of a billing cycle will be applied to the SaaS Fee for the next billing cycle. Issuing of such credit does not relieve us of our obligations under the Agreement to correct the problem which created the service interruption.

Every quarter, we will compare confirmed Downtime to Service Availability. In the event actual Attainment does not meet the targeted Attainment, the following Client relief will apply, on a quarterly basis:

Targeted Attainment	Actual Attainment	Client Relief
100%	98-99%	Remedial action will be taken.
100%	95-97%	4% credit of fee for affected calendar quarter will be posted to next billing cycle
100%	<95%	5% credit of fee for affected calendar quarter will be posted to next billing cycle

You may request a report from us that documents the preceding quarter's Service Availability, Downtime, any remedial actions that have been/will be taken, and any credits that may be issued.

IV. Applicability

The commitments set forth in this SLA do not apply during maintenance windows, Client Error Incidents, and Force Majeure.

We perform maintenance during limited windows that are historically known to be reliably low-traffic times. If and when maintenance is predicted to occur during periods of higher traffic, we will provide advance notice of those windows and will coordinate to the greatest extent possible with you.

V. Force Majeure

You will not hold us responsible for not meeting service levels outlined in this SLA to the extent any failure to do so is caused by Force Majeure. In the event of Force Majeure, we will file with you a signed request that said failure be excused. That writing will at least include the essential details and circumstances supporting our request for relief pursuant to this Section. You will not unreasonably withhold its acceptance of such a request.



Exhibit C
Schedule 1
Support Call Process

Support Channels

Tyler Technologies, Inc. provides the following channels of software support:

- (1) Tyler Community – an on-line resource, Tyler Community provides a venue for all Tyler clients with current maintenance agreements to collaborate with one another, share best practices and resources, and access documentation.
- (2) On-line submission (portal) – for less urgent and functionality-based questions, users may create unlimited support incidents through the customer relationship management portal available at the Tyler Technologies website.
- (3) Email – for less urgent situations, users may submit unlimited emails directly to the software support group.
- (4) Telephone – for urgent or complex questions, users receive toll-free, unlimited telephone software support.

Support Resources

A number of additional resources are available to provide a comprehensive and complete support experience:

- (1) Tyler Website – www.tylertech.com – for accessing client tools and other information including support contact information.
- (2) Tyler Community – available through login, Tyler Community provides a venue for clients to support one another and share best practices and resources.
- (3) Knowledgebase – A fully searchable depository of thousands of documents related to procedures, best practices, release information, and job aides.
- (4) Program Updates – where development activity is made available for client consumption

Support Availability

Tyler Technologies support is available during the local business hours of 8 AM to 5 PM (Monday – Friday) across four US time zones (Pacific, Mountain, Central and Eastern). Clients may receive coverage across these time zones. Tyler’s holiday schedule is outlined below. There will be no support coverage on these days.

New Year’s Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day
Labor Day	

Issue Handling

Incident Tracking

Every support incident is logged into Tyler’s Customer Relationship Management System and given a unique incident number. This system tracks the history of each incident. The incident tracking number is used to track and reference open issues when clients contact support. Clients may track incidents, using the incident number, through the portal at Tyler’s website or by calling software support directly.

Incident Priority

Each incident is assigned a priority number, which corresponds to the client’s needs and deadlines. The client is responsible for reasonably setting the priority of the incident per the chart below. This chart is not intended to address every type of support incident, and certain “characteristics” may or may not apply depending on whether the Tyler software has been deployed on customer infrastructure or the Tyler cloud. The goal is to help guide the client towards clearly understanding and communicating the importance of the issue and to describe generally expected responses and resolutions.

Priority Level	Characteristics of Support Incident	Resolution Targets
1 Critical	Support incident that causes (a) complete application failure or application unavailability; (b) application failure or unavailability in one or more of the client’s remote location; or (c) systemic loss of multiple essential system functions.	Tyler shall provide an initial response to Priority Level 1 incidents within one (1) business hour of receipt of the support incident. Tyler shall use commercially reasonable efforts to resolve such support incidents or provide a circumvention procedure within one (1) business day. For non-hosted customers, Tyler’s responsibility for lost or corrupted Data is limited to assisting the client in restoring its last available database.
2 High	Support incident that causes (a) repeated, consistent failure of essential functionality affecting more than one user or (b) loss or corruption of Data.	Tyler shall provide an initial response to Priority Level 2 incidents within four (4) business hours of receipt of the support incident. Tyler shall use commercially reasonable efforts to resolve such support incidents or provide a circumvention procedure within ten (10) business days. For non-hosted customers, Tyler’s responsibility for loss or corrupted Data is limited to assisting the client in restoring its last available database.
3 Medium	Priority Level 1 incident with an existing circumvention procedure, or a Priority Level 2 incident that affects only one user or for which there is an existing circumvention procedure.	Tyler shall provide an initial response to Priority Level 3 incidents within one (1) business day of receipt of the support incident. Tyler shall use commercially reasonable efforts to resolve such support incidents without the need for a circumvention procedure with the next published maintenance update or service pack. For non-hosted customers, Tyler’s responsibility for lost or corrupted Data is limited to assisting the client in restoring its last available database.
4 Non-critical	Support incident that causes failure of non-essential functionality or a cosmetic or other issue that does not qualify as any other Priority Level.	Tyler shall provide an initial response to Priority Level 4 incidents within two (2) business days. Tyler shall use commercially reasonable efforts to resolve such support incidents, as well as cosmetic issues, with a future version release.

Incident Escalation

Tyler Technology's software support consists of four levels of personnel:

- (1) Level 1: front-line representatives
- (2) Level 2: more senior in their support role, they assist front-line representatives and take on escalated issues
- (3) Level 3: assist in incident escalations and specialized client issues
- (4) Level 4: responsible for the management of support teams for either a single product or a product group

If a client feels they are not receiving the service needed, they may contact the appropriate Software Support Manager. After receiving the incident tracking number, the manager will follow up on the open issue and determine the necessary action to meet the client's needs.

On occasion, the priority or immediacy of a software support incident may change after initiation. Tyler encourages clients to communicate the level of urgency or priority of software support issues so that we can respond appropriately. A software support incident can be escalated by any of the following methods:

- (1) Telephone – for immediate response, call toll-free to either escalate an incident's priority or to escalate an issue through management channels as described above.
- (2) Email – clients can send an email to software support in order to escalate the priority of an issue
- (3) On-line Support Incident Portal – clients can also escalate the priority of an issue by logging into the client incident portal and referencing the appropriate incident tracking number.

Remote Support Tool

Some support calls require further analysis of the client's database, process or setup to diagnose a problem or to assist with a question. Tyler will, at its discretion, use an industry-standard remote support tool. Support is able to quickly connect to the client's desktop and view the site's setup, diagnose problems, or assist with screen navigation. More information about the remote support tool Tyler uses is available upon request.



Exhibit D
Statement of Work

Statement of Work

Tyler Technologies

Prepared for:

Park Ridge-Niles School District 64

Luann Kolstad

164 South Prospect Avenue, Park Ridge, IL 60068

Prepared by:

Kevin McTigue

8950 S. 52nd Street, Tempe, AZ 85284

Tyler Technologies, Inc.

www.tylertech.com

Table of Contents

1	Executive Summary.....	5
1.1	Project Overview.....	5
1.2	Product Summary	5
1.3	Initiate & Plan (Stage 1)	13
1.3.1	Tyler Internal Coordination & Planning	13
1.3.2	System Infrastructure Planning.....	14
1.3.3	Project/Phase Planning	15
1.3.4	Project Schedule	16
1.3.5	Stakeholder Presentation	17
1.3.6	Control Point 1: Initiate & Plan Stage Acceptance.....	18
1.4	Assess & Define (Stage 2).....	19
1.4.1	Fundamentals Review	19
1.4.2	Current/Future State Analysis.....	20
1.4.3	Data Conversion Planning & Mapping	21
1.4.4	Standard 3rd Party Data Exchange Planning	22
1.4.5	Modification Analysis & Specification, if contracted	23
1.4.6	Forms & Reports Planning	24
1.4.7	System Deployment.....	25
1.4.8	Control Point 2: Assess & Define Stage Acceptance	26
1.5	Build & Validate (Stage 3)	28
1.5.1	Configuration & Power User Training	28
1.5.2	Data Conversion & Validation.....	29
1.5.3	Standard 3rd Party Data Exchange Validation	30
1.5.4	Modification Delivery & Validation, if contracted	31
1.5.5	Forms & Reports Validation	32
1.5.6	Control Point 3: Build & Validate Stage Acceptance.....	33
1.6	Final Testing & Training (Stage 4)	34
1.6.1	Cutover Planning.....	34
1.6.2	User Acceptance Testing (UAT).....	35

1.6.3	End User Training	36
1.6.4	Control Point 4: Final Testing & Training Stage Acceptance	37
1.7	Production Cutover (Stage 5)	38
1.7.1	Final Data Conversion, if applicable	38
1.7.2	Production Processing & Assistance	39
1.7.3	Transition to Tyler Support	40
1.7.4	Schedule Post-Production Services, if applicable	41
1.7.5	Control Point 5: Production Cutover Stage Acceptance	42
1.8	Phase/Project Closure (Stage 6)	43
1.8.1	Close Phase/Project	43
1.8.2	Control Point 6: Phase/Project Closure Stage Acceptance	44
2	Roles and Responsibilities	45
2.1	Tyler Roles and Responsibilities	45
2.1.1	Tyler Executive Management	45
2.1.2	Tyler Implementation Management	45
2.1.3	Tyler Project Manager	45
2.1.4	Tyler Implementation Consultant	46
2.1.5	Tyler Sales	47
2.1.6	Tyler Software Support	47
2.2	CCSD 64 Roles and Responsibilities	47
2.2.1	CCSD 64 Executive Sponsor	47
2.2.2	CCSD 64 Steering Committee	47
2.2.3	CCSD 64 Project Manager	48
2.2.4	CCSD 64 Functional Leads	49
2.2.5	CCSD 64 Power Users	50
2.2.6	CCSD 64 End Users	50
2.2.7	CCSD 64 Technical Support	50
2.2.8	CCSD 64 Upgrade Coordinator	51
2.2.9	CCSD 64 Project Toolset Coordinator	51
2.2.10	CCSD 64 Change Management Lead	51
3	Glossary	52
4	Infinite Visions Conversion Summary	55

4.1 General Ledger 55
4.2 Purchasing & Accounts Payable 55
4.3 Payroll & Human Resources 55

1 Executive Summary

1.1 Project Overview

The Statement of Work (SOW) documents the Project Scope, methodology, roles and responsibilities, implementation Stages, and deliverables for the implementation of Tyler products.

The Project goals are to offer Park Ridge-Niles School District 64 the opportunity to make the CCSD 64 more accessible and responsive to external and internal customer needs and more efficient in its operations through:

- Streamlining, automating, and integrating business processes and practices
- Providing tools to produce and access information in a real-time environment
- Enabling and empowering users to become more efficient, productive and responsive
- Successfully overcoming current challenges and meeting future goals

1.2 Product Summary

Below, is a summary of the products included in this Project, as well as reference to the CCSD 64’s functional area utilizing the Tyler product(s). Refer to the Implementation Stages section of this SOW for information containing detailed service components.

[PRODUCT]	[APPLICATION]
Infinite Visions	Financials
Infinite Visions	Payroll & Personnel Management

1.1 Project Timeline

The Project Timeline establishes a start and end date for each Phase of the Project. Developed during the Initiate & Plan Stage and revised as mutually agreed to, if needed, the timeline accounts for resource availability, business goals, size and complexity of the Project, and task duration requirements.

1.2 Project Methodology Overview

Tyler bases its implementation methodology on the Project Management Institute’s (PMI) Process Groups (Initiating, Planning, Executing, Monitoring & Controlling, and Closing). Using this model, Tyler developed a 6-stage process specifically designed to focus on critical project success measurement factors.

Tailored specifically for Tyler’s public sector clients, the project methodology contains Stage acceptance Control Points throughout each Phase to ensure adherence to Scope, budget, timeline controls, effective communications, and quality standards. Clearly defined, the project methodology repeats consistently across Phases, and is scaled to meet the CCSD 64’s complexity, and organizational needs.

2 Project Governance

The purpose of this section is to define the resources required to adequately establish the business needs, objectives, and priorities for the Project; communicate the goals to other project participants; and provide support and guidance to accomplish these goals. Project governance also defines the structure for issue escalation and resolution, Change Control review and authority, and organizational Change Management activities.

The preliminary governance structure establishes a clear escalation path when issues and risks require escalation above the project manager level. Further refinement of the governance structure, related processes, and specific roles and responsibilities occurs during the Initiate & Plan Stage.

The path below illustrates an overall team perspective where Tyler and the CCSD 64 collaborate to resolve project challenges according to defined escalation paths. In the event project managers do not possess authority to determine a solution, resolve an issue, or mitigate a risk, Tyler implementation management and the CCSD 64 steering committee become the escalation points to triage responses prior to escalation to the CCSD 64 and Tyler executive sponsors. As part of the escalation process, each project governance tier presents recommendations and supporting information to facilitate knowledge transfer and issue resolution. The CCSD 64 and Tyler executive sponsors serve as the final escalation point.

2.1 Client Governance

Depending on the CCSD 64's organizational structure and size, the following governance roles may be filled by one or more people:

2.1.1 Client Project Manager

The CCSD 64's project manager(s) coordinate project team members, subject matter experts, and the overall implementation schedule and serves as the primary point of contact with Tyler. The CCSD 64 project manager(s) will be responsible for reporting to the CCSD 64 steering committee and determining appropriate escalation points.

2.1.2 Steering Committee

The CCSD 64 steering committee understands and supports the cultural change necessary for the Project and fosters an appreciation of the Project's value throughout the organization. Oversees the CCSD 64 project manager(s) and the Project as a whole and through participation in regular internal meetings, the CCSD 64 steering committee remains updated on all project progress, project decisions, and achievement of project milestones. The CCSD 64 steering committee also provides support to the CCSD 64 project manager(s) by communicating the importance of the Project to all impacted departments. The CCSD 64 steering committee is responsible for ensuring the Project has appropriate resources, provides strategic

direction to the project team, for making timely decisions on critical project issues or policy decisions. The CCSD 64 steering committee also serves as primary level of issue resolution for the Project.

2.1.3 Executive Sponsor(s)

The CCSD 64's executive sponsor provides support to the Project by allocating resources, providing strategic direction, and communicating key issues about the Project and the Project's overall importance to the organization. When called upon, the executive sponsor also acts as the final authority on all escalated project issues. The executive sponsor engages in the Project, as needed, in order to provide necessary support, oversight, guidance, and escalation, but does not participate in day-to-day project activities. The executive sponsor empowers the CCSD 64 steering committee, project manager(s), and functional leads to make critical business decisions for the CCSD 64.

2.2 Tyler Governance

2.2.1 Tyler Project Manager

The Tyler project manager(s) have direct involvement with the Project and coordinates Tyler project team members, subject matter experts, the overall implementation schedule, and serves as the primary point of contact with the CCSD 64. As requested by the CCSD 64, the Tyler project manager(s) provide regular updates to the CCSD 64's steering committee and other Tyler governance members.

2.2.2 Tyler Implementation Management

Tyler implementation management has indirect involvement with the Project and is part of the Tyler escalation process. Tyler project manager(s) consult implementation management on issues and outstanding decisions critical to the Project. Implementation management works toward a solution with the Tyler project manager(s) or with the CCSD 64 management, as appropriate. Tyler executive management is the escalation point for any issues not resolved at this level. The name(s) and contact information for this resource will be provided and available to the project team.

2.2.3 Tyler Executive Management

Tyler executive management has indirect involvement with the Project and is part of the Tyler escalation process. This team member offers additional support to the project team and collaborates with other Tyler department managers, as needed, in order to escalate and facilitate implementation project tasks and decisions. The name(s) and contact information for this resource will be provided and available to the project team.

2.3 Acceptance and Acknowledgment Process

All Deliverables and Control Points must be accepted or acknowledged following the process below. Acceptance requires a formal sign-off while acknowledgement may be provided without formal sign-off at the time of delivery. The following process will be used for accepting or acknowledging Deliverables and Control Points:

- The CCSD 64 shall have five (5) business days from the date of delivery, or as otherwise mutually agreed upon by the parties in writing, to accept or acknowledge each Deliverable or Control Point. If the CCSD 64 does not provide acceptance or acknowledgement within five (5) business days, or the otherwise agreed upon timeframe, not to be unreasonably withheld, Tyler deems the Deliverable or Control Point as accepted.
- If the CCSD 64 does not agree the particular Deliverable or Control Point meets requirements, the CCSD 64 shall notify Tyler project manager(s), in writing, with reasoning within five (5) business days, or the otherwise agreed-upon timeframe, not to be unreasonably withheld, of receipt of the Deliverable.
- Tyler shall address any deficiencies and redeliver the Deliverable or Control Point. The CCSD 64 shall then have two (2) business days from receipt of the redelivered Deliverable or Control Point to accept or again submit written notification of reasons for rejecting the milestone. If the CCSD 64 does not provide acceptance or acknowledgement within two (2) business days, or the otherwise agreed upon timeframe, not to be unreasonably withheld, Tyler deems the Deliverable or Control Point as accepted.

3 Overall Project Assumptions

3.1 Project, Resources and Scheduling

- Project activities will begin after the Agreement has been fully executed.
- The CCSD 64 has the ability allocate additional internal resources if needed. The CCSD 64 also ensures the alignment of their budget and Scope expectations.
- The CCSD 64 and Tyler ensure that the assigned resources are available, they buy-into the change process, and they possess the required business knowledge to complete their assigned tasks successfully. Should there be a change in resources, the replacement resource should have a comparable level of availability, buy-in, and knowledge.
- Tyler and CCSD 64 provide adequate resources to support the efforts to complete the Project as scheduled and within the constraints of the Project budget.
- Abbreviated timelines and overlapped Phases can result in Project delays if there are not sufficient resources assigned to complete all required work as scheduled.

- Changes to Project Plan, availability of resources or changes in Scope may result in schedule delays, which may result in additional charges to the Project.
- Tyler provides a written agenda and notice of any prerequisites to the CCSD 64 project manager(s) ten (10) business days prior to any scheduled on site or remote sessions.
- Tyler provides notice of any prerequisites to the CCSD 64 project manager(s) a minimum of ten (10) business days prior to any key deliverable due dates.
- CCSD 64 users complete prerequisites prior to applicable scheduled activities.
- Tyler provides guidance for configuration and processing options available within the Tyler software. The CCSD 64 is responsible for making decisions based on the options available.
- In the event the CCSD 64 may elect to add and/or modify current business policies during the course of this Project, such policy changes are solely the CCSD 64's responsibility to define, document, and implement.
- The CCSD 64 makes timely Project related decisions in order to achieve scheduled due dates on tasks and prepare for subsequent training sessions. Decisions left unmade may affect the schedule, as each analysis and implementation session builds on the decisions made in prior sessions.
- Tyler considers additional services out of Scope and requires additional time and costs be requested via Change Request approved through the Change Control process.
- The CCSD 64 will respond to information requests in a comprehensive and timely manner, in accordance with the Project Plan.

3.2 Data Conversion

- The CCSD 64 is readily able to product the data files needed for conversion from the Legacy System in order to provide them to Tyler on the specified due date(s).
- Each Legacy System data file submitted for conversion includes all associated records in a single approved file layout.
- The CCSD 64 understands the Legacy System data extract(s) must be provided to Tyler in the same format each time unless changes are mutually agreed upon in advance. If not, negative impacts to the schedule, budget, and resource availability may occur and/or data in the new system may be incorrect.
- During this process, the CCSD 64 may need to correct data scenarios in the Legacy System prior to the final data pull. This is a complex activity and requires due diligence by the CCSD 64 to

ensure all data pulled includes all required data and the Tyler system contains properly mapped data.

3.3 Data Exchanges, Modifications, Forms and Reports

- The CCSD 64 ensures the 3rd party data received conforms to a Tyler standard format.
- The 3rd party possesses the knowledge of how to program their portion of the interaction and understands how to manipulate the data received.
- Client is on a supported, compatible version of the 3rd party software or Tyler standard Data Exchange tools may not be available.
- The CCSD 64 is willing to make reasonable business process changes rather than expecting the product to conform to every aspect of their current system/process.
- Any Modification requests not expressly stated in the contract are out of Scope. Modifications requested after contract signing have the potential to change cost, Scope, schedule, and production dates for project Phases. Modification requests not in Scope must follow the Project Change Request process.

3.4 Hardware and Software

- Tyler will initially Install the most current generally available version of the purchased Tyler software.
- The CCSD 64 will provide network access for Tyler modules, printers, and Internet access to all applicable CCSD 64 and Tyler project staff.
- The CCSD 64 has in place all hardware, software, and technical infrastructure necessary to support the Project.
- The CCSD 64's system hardware and software meet Tyler standards to ensure sufficient speed and operability of Tyler software. Tyler will not support use of software if the CCSD 64 does not meet minimum standards of Tyler's published specifications.

3.5 Education

- Throughout the Project lifecycle, the CCSD 64 provides a training room for Tyler staff to transfer knowledge to the CCSD 64's resources, for both onsite and remote sessions. The CCSD 64 will provide staff with a location to practice what they have learned without distraction. If Phases

overlap, the CCSD 64 will provide multiple training facilities to allow for independent sessions scheduling without conflict.

- The training room is set up in a classroom setting. The CCSD 64 determines the number of workstations in the room. Tyler recommends every person attending a scheduled session with a Tyler Consultant or Trainer have their own workstation. However, Tyler requires there be no more than two (2) people at a given workstation.
- The CCSD 64 provides a workstation which connects to the Tyler system for the Tyler trainer conducting the session. The computer connects to a CCSD 64 provided projector, allowing all attendees the ability to actively engage in the training session.
- The CCSD 64 testing database contains the Tyler software version required for delivery of the Modification prior to the scheduled delivery date for testing.
- The CCSD 64 is responsible for verifying the performance of the Modification as defined by the specification.
- Users performing user acceptance testing (UAT) have attended all applicable training sessions prior to performing UAT.

4 Implementation Stages

4.1 Work Breakdown Structure (WBS)

The Work Breakdown Structure (WBS) is a hierarchical representation of a Project or Phase broken down into smaller, more manageable components. The top-level components are called “Stages” and the second level components are called “work packages.” The work packages, shown below each Stage, contain the high-level work to be done. The detailed Project Plan, developed during Initiate & Plan and finalized during Assess & Define, will list the tasks to be completed within each work package. Each Stage ends with a “Control Point”, confirming the work performed during that Stage of the Project.



* - If included in project scope

1.3 Initiate & Plan (Stage 1)

The Initiate & Plan Stage creates a foundation for the Project through identification of CCSD 64 and Tyler Project Management teams, development of implementation management plans, and the provision and discussion of system infrastructure requirements. CCSD 64 participation in gathering information is critical. Tyler Project Management teams present initial plans to stakeholder teams at Stage end.

1.3.1 Tyler Internal Coordination & Planning

Prior to Project commencement, Tyler management staff assigns project manager(s). Tyler provides the CCSD 64 with initial Project documents used in gathering basic information, which aids in preliminary planning and scheduling. CCSD 64 participation in gathering requested information by provided deadlines ensures the Project moves forward in a timely fashion. Internally, the Tyler project manager(s) coordinate with sales to ensure transfer of vital information from the sales process prior to scheduling a Project Planning Meeting with the CCSD 64’s team. During this step, Tyler will work with the CCSD 64 to establish the date(s) for the Project/Phase Planning session.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 1	Tyler Internal Coordination & Planning																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Assign Tyler project manager	A	R	I						I			I								
Provide initial Project documents to Client	A	I	R						C			I								
Sales to Implementation knowledge transfer	A	I	R						C											
Internal planning and phase coordination		A	R					C												



1.3.2 System Infrastructure Planning

The CCSD 64 provides, purchases or acquires hardware according to hardware specifications provided by Tyler and ensures it is available at the CCSD 64’s site. The CCSD 64 completes the system infrastructure audit, ensuring vital system infrastructure information is available to the Tyler implementation team, and verifies all hardware compatibility with Tyler solutions.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 1	System Infrastructure Planning																				
	TYLER								CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator	
Provide system hardware specifications			I					R	A			I							C		
Make hardware available for Installation			I					C				A							R		
Install system hardware, if applicable			I					C				A							R		
Complete system infrastructure audit			I					C				A							R		

1.3.3 Project/Phase Planning

Project and Phase planning provides an opportunity to review the contract, software, data conversions and services purchased, identify Applications to implement in each Phase (if applicable), and discuss implementation timeframes. The Tyler project manager(s) deliver an Implementation Management Plan, which is mutually agreeable by CCSD 64 and Tyler.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 1	Project/Phase Planning																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Perform Project/Phase Planning		A	R								-	C	C			-				
Deliver implementation management plan		A	R									C	C	I						

1.3.4 Project Schedule

Client and Tyler will mutually develop an initial Project Schedule. The initial schedule includes, at minimum, enough detail to begin Project activities while the detailed Project Plan/schedule is being developed and refined.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 1	Project Schedule																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Develop initial Project Schedule		A	R	I								C	I	I						
Deliver Project Plan and schedule for Project Phase		A	R	I						I	I	C	C	I	I	I				
Client reviews Project Plan & initial schedule			C							I	A	R	C	C		C				
Client approves Project Plan & initial schedule			I							I	A	R	C	C	I	I		I	I	I

1.3.5 Stakeholder Presentation

CCSD 64 stakeholders join Tyler project manager(s) to communicate successful Project criteria, Project goals, Deliverables, a high-level milestone schedule, and roles and responsibilities of Project participants.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 1	Stakeholder Presentation																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Present overview of Project Deliverables, Project Schedule and roles and responsibilities		A	R	I					I	I	I	C	I	I	I	I		I	I	I
Communicate successful Project criteria and goals			I							R	C	A	C	I	I	C	I	I		

1.3.6 Control Point 1: Initiate & Plan Stage Acceptance

Acceptance criteria for this Stage includes completion of all criteria listed below. Advancement to the Assess & Define Stage is dependent upon Tyler's receipt of the Stage Acceptance.

1.3.6.1 Initiate & Plan Stage Deliverables

- Implementation Management Plan
 - Objective: Update and deliver baseline management plans to reflect the approach to the CCSD 64's Project.
 - Scope: The Implementation Management addresses how communication, quality control, risks/issues, resources and schedules, and Software Upgrades (if applicable) will be managed throughout the lifecycle of the Project.
 - Acceptance criteria: CCSD 64 reviews and acknowledges receipt of Implementation Management Plan.
- Project Plan/Schedule
 - Objective: Provide a comprehensive list of tasks, timelines and assignments related to the Deliverables of the Project.
 - Scope: Task list, assignments and due dates
 - Acceptance criteria: CCSD 64 acceptance of schedule based on CCSD 64 resource availability and Project budget and goals.

1.3.6.2 Initiate & Plan Stage Acceptance Criteria

- Hardware Installed
- System infrastructure audit complete and verified
- Implementation Management Plan delivered
- Project Plan/Schedule delivered; dates confirmed
- Stakeholder Presentation complete

1.4 Assess & Define (Stage 2)

The primary objective of Assess & Define is to gather information about current CCSD 64 business processes and translate the material into future business processes using Tyler Applications. Tyler uses a variety of methods for obtaining the information, all requiring CCSD 64 collaboration. The CCSD 64 shall provide complete and accurate information to Tyler staff for analysis and understanding of current workflows and business processes.

1.4.1 Fundamentals Review

Fundamentals Review provides functional leads and Power Users an overall understanding of software capabilities prior to beginning current and future state analysis. The primary goal is to provide a basic understanding of system functionality, which provides a foundation for upcoming conversations regarding future state processing. Tyler utilizes a variety of methods for completing fundamentals training including the use of eLearning, videos, documentation, and walkthroughs.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	Assess & Define																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Schedule fundamentals review & provide fundamentals materials & prerequisites, if applicable		A	R	I								C	I		I				I	
Complete fundamentals materials review and prerequisites			I								A	R							C	
Ensure all scheduled attendees are present			I	I							A	R	C		I					
Facilitate fundamentals review			A	R								I	I		I					



1.4.2 Current/Future State Analysis

CCSD 64 and Tyler evaluate current state processes, options within the new software, pros and cons of each option based on current or desired state, and make decisions about future state configuration and processing.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	Current/Future State Analysis																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Provide Current/Future State analysis materials to the CCSD 64, as applicable		A	R	I								C	I		I					
Conduct Current & Future State analysis			A	R								I	C	I	C					
Provide pros and cons of Tyler software options			A	R								I	C	I	C					
Make Future State Decisions according to due date in the Project Plan			I	I							C	A	R	I	C	I				
Record Future State decisions			A	R								I	C	I	C					

1.4.3 Data Conversion Planning & Mapping

This entails the activities performed to prepare to convert data from the CCSD 64's Legacy System Applications to the Tyler system. Tyler staff and the CCSD 64 work together to complete Data Mapping for each piece of data (as outlined in the Agreement) from the Legacy System to a location in the Tyler system.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	Data Conversion Planning & Mapping																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review contracted data conversion(s) options			A	R	I							C	C		C			C		
Map data from Legacy System to Tyler system			I	C	I							A	C		C			R		
Pull conversion data extract			I		I							A	C		C			R		
Run balancing Reports for data pulled and provide to Tyler			I		I							A	C		R			I		
Review and approve initial data extract		A	I	C	R							I						I		
Correct issues with data extract, if needed			I	C	C							A	C		C			R		

1.4.4 Standard 3rd Party Data Exchange Planning

Standard Data Exchange tools are available to allow clients to get data in and out of the Tyler system with external systems. Data exchange tools can take the form of Imports and Exports, and Interfaces.

A Standard Interface is a real-time or automated exchange of data between two systems. This could be done programmatically or through an API. It is Tyler’s responsibility to ensure the Tyler programs operate correctly. It is the CCSD 64’s responsibility to ensure the third party program operates or accesses the data correctly.

The CCSD 64 and Tyler project manager(s) will work together to define/confirm which Data Exchanges are needed (if not outlined in the Agreement). Tyler will provide a file layout for each Standard Data Exchange.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	Standard 3 rd Party Data Exchange Planning																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review Standard or contracted Data Exchanges			A	R								C	I		I			C		
Define or confirm needed Data Exchanges			I	C								A	C		C			R		

1.4.5 Modification Analysis & Specification, if contracted

Tyler staff conducts additional analysis and develops specifications based on information discovered during this Stage. The CCSD 64 reviews the specifications and confirms they meet CCSD 64’s needs prior to acceptance. Out of Scope items or changes to specifications after acceptance may require a Change Request.

Tyler’s intention is to minimize Modifications by using Standard functionality within the Application, which may require a CCSD 64 business process change. It is the responsibility of the CCSD 64 to detail all of their needs during the Assess and Define Stage. Tyler will write up specifications (for CCSD 64 approval) for contracted program Modifications. Upon approval, Tyler will make the agreed upon Modifications to the respective program(s). Once the Modifications have been delivered, the CCSD 64 will test and approve those changes during the Build and Validate Stage.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	Modification Analysis & Specification, if contracted																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Analyze contracted modified program requirements			A	C			R					C	C	I	C				C	
Develop specification document(s)	A		I	C			R					I	I		I				I	
Review specification document(s); provide changes to Tyler, if applicable			I	C			C					A	R	I	C				C	
Sign-off on specification document(s) and authorize work			I				I				A	R	C	I	I				C	

1.4.6 Forms & Reports Planning

CCSD 64 and Tyler project manager(s) review Forms and Report needs. Items that may be included in the Agreement are either Standard Forms and Reports or known/included Modification(s). Items not included in the Agreement could be either CCSD 64-developed Reports or a newly discovered Modification that will require a Change Request.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	Forms & Reports Planning																				
	TYLER								CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator	
Review required Forms output			A	R									C	I	C				I		
Review and complete Forms options and submit to Tyler			I			I						A	R		C						
Review in Scope Reports			A	R								I	C		C						
Identify additional Report needs			I	C								A	R		C						
Add applicable tasks to Project schedule	A	R	I			C						C	I		I				I		

1.4.7 System Deployment

The Tyler Technical Services team Installs Tyler Applications on the server (hosted or client-based) and ensures the platform operates as expected.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 2	System Deployment																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Install contracted software on server	A		I					R				I						C		
Ensure platform operates as expected	A		I					R				I						C		

1.4.8 Control Point 2: Assess & Define Stage Acceptance

Acceptance criteria for this Stage includes completion of all criteria listed below. Advancement to the Build & Validate Stage is dependent upon Tyler's receipt of the Stage Acceptance.

1.4.8.1 Assess & Define Stage Deliverables

- Completed analysis Questionnaire
 - Objective: Gather and document information related to CCSD 64 business processes for current/future state analysis as it relates to Tyler approach/solution.
 - Scope: Provide comprehensive answers to all questions on Questionnaire(s).
 - Acceptance criteria: CCSD 64 acceptance of completed Questionnaire based on thoroughness of capturing all CCSD 64 business practices to be achieved through Tyler solution.
- Data conversion summary and specification documents
 - Objective: Define data conversion approach and strategy.
 - Scope: Data conversion approach defined, data extract strategy, conversion and reconciliation strategy.
 - Acceptance criteria: Data conversion document(s) delivered to the CCSD 64, reflecting complete and accurate conversion decisions.
- Modification specification documents, if contracted
 - Objective: Provide comprehensive outline of identified gaps, and how the modified program meets the CCSD 64's needs.
 - Scope: Design solution for Modification.
 - Acceptance criteria: CCSD 64 accepts Modified Specification Document(s) and agrees that the proposed solution meets their requirements.
- Completed Forms options and/or packages
 - Objective: Provide specifications for each CCSD 64 in Scope form, Report and output requirements.
 - Scope: Complete Forms package(s) included in agreement and identify Report needs.
 - Acceptance criteria: Identify Forms choices and receive supporting documentation.
- Installation checklist
 - Objective: Installation of purchased Tyler software.
 - Scope: Tyler will conduct an initial coordination call, perform an installation of the software included in the Agreement, conduct follow up to ensure all tasks are complete, and complete server system administration training, unless the CCSD 64 is hosted.
 - Acceptance criteria: Tyler software is successfully installed and available to authorized users, CCSD 64 team members are trained on applicable system administration tasks.

1.4.8.2 Assess & Define Stage Acceptance Criteria

- Tyler software is installed.

- Fundamentals review is complete.
- Required Form information complete and provided to Tyler.
- Current/Future state analysis completed; Questionnaires delivered and reviewed.
- Data conversion mapping and extractions completed and provided to Tyler.

1.5 Build & Validate (Stage 3)

The objective of the Build & Validate Stage is to prepare the software for use in accordance with the CCSD 64’s needs identified during the Assess and Define Stage, preparing the CCSD 64 for Final Testing and Training.

1.5.1 Configuration & Power User Training

Tyler staff collaborates with the CCSD 64 to complete software configuration based on the outputs of the future state analysis performed during the Assess and Define Stage. Tyler staff will train the CCSD 64 Power Users to prepare them for the Validation of the software. The CCSD 64 collaborates with Tyler staff iteratively to Validate software configuration.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 3	Build & Validate																				
	TYLER								CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator	
Perform configuration			A	R								I	R		I						
Power User process and Validation training			A	R								I	C	I	C					I	
Validate configuration			I	C								A	C		R				C		



1.5.2 Data Conversion & Validation

Tyler completes an initial review of the converted data for errors. With assistance from the CCSD 64, the Tyler Data Conversion Team addresses items within the conversion program to provide the most efficient data conversion possible. With guidance from Tyler, the CCSD 64 reviews specific data elements within the system and identifies and Reports discrepancies in writing. Iteratively, Tyler collaborates with the CCSD 64 to address conversion discrepancies prior to acceptance.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 3	Data Conversion & Validation																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Write and run data conversion program against Client data		A	I	C	R														C	
Complete initial review of data errors		A	I	C	R							I	I						C	
Review data conversion and submit needed corrections			I	C	I							A	C		R				C	
Revise conversion program(s) to correct error(s)		A	I	C	R							I	I		C				C	

1.5.3 Standard 3rd Party Data Exchange Validation

Tyler provides training on Data Exchange(s) and the CCSD 64 tests each Data Exchange.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 3	Standard 3 rd Party Data Exchange Validation																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Train Data Exchange(s) processing in Tyler software			A	R								C	I	I	I			C	I	
Coordinate 3 rd Party Data Exchange activities			I	I								A	C		C			R		
Test all Standard 3 rd party Data Exchange(s)			I	C								A	C	I	R			C		

1.5.4 Modification Delivery & Validation, if contracted

Tyler delivers in Scope Modification(s) to the CCSD 64 for preliminary testing. Final acceptance will occur during the Final Testing and Training Stage.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 3	Modification Delivery & Validation, if contracted																				
	TYLER								CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator	
Develop and deliver contracted modified program(s)		A	I	C	I		R					I	C	I	C				I		C
Test contracted modified program(s) in isolated database				I	C			C				A	C		R				C		
Report discrepancies between specification and delivered contracted modified program(s)				I	I			I				A	R		C				C		
Make corrections to contracted modified program(s) as required		A	I	C	I		R					I	C		C				I		

1.5.5 Forms & Reports Validation

Tyler provides training on Standard Forms/Reports and the CCSD 64 tests each Standard Form/Report.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 3	Forms & Reports Validation																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Standard Forms & Report training			A	R								I	C		C			I		
Test Standard Forms & Reports			I	C		C						A	C		R			C		

1.5.6 Control Point 3: Build & Validate Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. Advancement to the Final Testing & Training Stage is dependent upon Tyler's receipt of the Stage Acceptance.

1.5.6.1 Build & Validate Stage Deliverables

- Initial data conversion
 - Objective: Convert Legacy System data into Tyler system.
 - Scope: Data conversion program complete; deliver converted data for review.
 - Acceptance criteria: Initial error log available for review.
- Data conversion verification document
 - Objective: Provide instructions to the CCSD 64 to verify converted data for accuracy.
 - Scope: Provide self-guided instructions to verify specific data components in Tyler system.
 - Acceptance criteria: CCSD 64 accepts data conversion delivery; CCSD 64 completes data issues log.
- Installation of Modifications on the CCSD 64's server(s) *except for hosted Clients
 - Objective: Deliver Modification(s) in Tyler software.
 - Scope: Program for Modification is complete and available in Tyler software, Modification testing.
 - Acceptance criteria: Delivery of Modification(s) results in objectives described in the CCSD 64-signed specification.
- Standard Forms & Reports Delivered
 - Objective: Provide Standard Forms & Reports for review.
 - Scope: Installation of all Standard Forms & Reports included in the Agreement.
 - Acceptance criteria: Standard Forms & Reports available in Tyler software for testing in Stage 4.

1.5.6.2 Build & Validate Stage Acceptance Criteria

- Application configuration completed.
- Standard Forms & Reports delivered and available for testing in Stage 4.
- Data conversions (except final pass) delivered.
- Standard 3rd party Data Exchange training provided.
- Modifications delivered and available for testing in Stage 4.
- The CCSD 64 and Tyler have done a review of primary configuration areas to Validate completeness and readiness for testing and acceptance in Stage 4.

1.6 Final Testing & Training (Stage 4)

During Final Testing and Training, Tyler and the CCSD 64 review the final Cutover plan. A critical Project success factor is the CCSD 64 understanding the importance of Final Testing and Training and dedicating the resources required for testing and training efforts in order to ensure a successful Production Cutover.

1.6.1 Cutover Planning

CCSD 64 and Tyler project manager(s) discuss final preparations and critical dates for Production Cutover. Tyler delivers a Production Cutover Checklist to outline Cutover tasks to help prepare the CCSD 64 for success.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 4	Cutover Planning																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Cutover Planning Session		A	R	C							I	I	C	C	C			C	C	
Develop Production Cutover Checklist		A	R	C							I	I	C	C	I	I			C	



1.6.2 User Acceptance Testing (UAT)

The CCSD 64 performs User Acceptance Testing to verify software readiness for day-to-day business processing. Tyler provides a Test Plan for users to follow to ensure proper Validation of the system.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 4	User Acceptance Testing (UAT)																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Deliver Test Plan for User Acceptance Testing		A	R	C								I	I							
Perform User Acceptance Testing			I	C							A	R	C	C	C	I	I	C	I	
Accept modified program(s), if applicable			I	I			I				A	R	C	I	C			C		
Validate Report performance			I	C		C						A	C		R			C		

1.6.3 End User Training

End Users attend training sessions to learn how to utilize Tyler software. Training focuses primarily on day-to-day CCSD 64 processes that will be delivered via group training, webinar, eLearnings and/or live training sessions.

Unless stated otherwise in the Agreement, Tyler provides one occurrence of each scheduled training or implementation topic with up to the maximum number of users as defined in the Agreement, or as otherwise mutually agreed. CCSD 64 users who attended the Tyler sessions may train any CCSD 64 users not able to attend the Tyler sessions or additional sessions may be contracted at the applicable rates for training.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 4	End User Training																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Conduct user training sessions			A	R								C	I		I	I		I	I	
Conduct additional End User training sessions			I								I	A	C	I	R	I	I	I	I	

1.6.4 Control Point 4: Final Testing & Training Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. Advancement to the Production Cutover Stage is dependent upon Tyler's receipt of the Stage Acceptance.

1.6.4.1 Final Testing & Training Stage Deliverables

- Production Cutover checklist
 - Objective: Provide a detailed checklist outlining tasks necessary for production Cutover.
 - Scope: Dates for final conversion, date(s) to cease system processing in Legacy System, date(s) for first processing in Tyler system, contingency plan for processing.
 - Acceptance criteria: Definition of all pre-production tasks, assignment of owners and establishment of due dates.
- User Acceptance Test Plan
 - Objective: Provide testing steps to guide users through testing business processes in Tyler software.
 - Scope: Testing steps for Standard business processes.
 - Acceptance criteria: Testing steps have been provided for Standard business processes.

1.6.4.2 Final Testing & Training Stage Acceptance Criteria

- Production Cutover Checklist delivered and reviewed.
- Modification(s) tested and accepted, if applicable.
- Standard 3rd party Data Exchange programs tested and accepted.
- Standard Forms & Reports tested and accepted.
- User acceptance testing completed.
- End User training completed.

1.7 Production Cutover (Stage 5)

CCSD 64 and Tyler resources complete tasks as outlined in the Production Cutover Plan and the CCSD 64 begins processing day-to-day business transactions in the Tyler software. Following Production Cutover, the CCSD 64 transitions to the Tyler support team for ongoing support of the Application.

1.7.1 Final Data Conversion, if applicable

The CCSD 64 provides final data extract and Reports from the Legacy System for data conversion and Tyler executes final data conversion. The CCSD 64 may need to manually enter into the Tyler system any data added to the Legacy System after final data extract.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 5	Final Data Conversion, if applicable																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Provide final data extract			C		I						I	A	C	I	I	I	I	R		
Provide final extract balancing Reports			I		I							A	C		R			I		
Convert and deliver final pass of data		A	I	I	R							I	I		I				C	
Validate final pass of data			I	C	C						I	A	C		R				C	
Load final conversion pass to Production environment			I		I						I	A	C	I	C				R	



1.7.2 Production Processing & Assistance

Tyler staff collaborates with the CCSD 64 during Production Cutover activities. The CCSD 64 transitions to Tyler software for day-to day business processing.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 5	Production Processing & Assistance																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Production processing			C	C						I	I	A	R	R	R	R	R	R	I	I
Provide production assistance			A	R				C				I	C	C	C	C	C	C		

1.7.3 Transition to Tyler Support

Tyler project manager(s) introduce the CCSD 64 to the Tyler Support team, who provides the CCSD 64 with day-to-day assistance following Production Cutover.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 5	Transition to Tyler Support																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Develop internal support plan			I								A	R	C	C	C	C		C	C	C
Conduct transfer to Support meeting	A	I	C					R				C	C	C	C	I	I	C	I	I

1.7.4 Schedule Post-Production Services, if applicable

Tyler provides post-production services if included in the Agreement. Prior to scheduling services, the Tyler project manager(s) collaborate with CCSD 64 project manager(s) to identify needs.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 5	Schedule Post-Production Services, if applicable																				
	TYLER								CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator	
Identify topics for post-production services			C	C								A	R	I	C					I	
Schedule services for post-production topics		A	R	I								C	C	I	C					I	

1.7.5 Control Point 5: Production Cutover Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. Advancement to the Phase/Project Closure Stage is dependent upon Tyler's receipt of this Stage Acceptance.

1.7.5.1 Production Cutover Stage Deliverables

- Final data conversion, if applicable
 - Objective: Ensure (in Scope) Legacy System data is available in Tyler software in preparation for production processing.
 - Scope: Final passes of all conversions completed in this Phase.
 - Acceptance criteria: Data is available in production environment.
- Support transition documents
 - Objective: Define strategy for on-going Tyler support.
 - Scope: Define support strategy for day-to-day processing, conference call with CCSD 64 Project Manager(s) and Tyler support team, define roles and responsibilities, define methods for contacting support.
 - Acceptance criteria: the CCSD 64 receives tools to contact support and understands proper support procedures.

1.7.5.2 Production Cutover Stage Acceptance Criteria

- Final data conversion(s) delivered.
- Processing is being done in Tyler production.
- Transition to Tyler support is completed.
- Post-live services have been scheduled, if applicable.

1.8 Phase/Project Closure (Stage 6)

Project or Phase closure signifies full implementation of all products purchased and encompassed in the Phase or Project. The CCSD 64 moves into the next cycle of their relationship with Tyler (next Phase of implementation or long-term relationship with Tyler Support).

1.8.1 Close Phase/Project

The CCSD 64 and Tyler project manager(s) review the list of outstanding Project activities and develop a plan to address them. The Tyler project manager(s) review the Project budget and status of each contract Deliverable with the CCSD 64 project manager(s) prior to closing the Phase or Project.

RACI MATRIX KEY: **R** = Responsible **A** = Accountable **C** = Consulted **I** = Informed

STAGE 6	Close Phase/Project																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review outstanding Project activities and develop action plan		A	R	C								C	C	I	C	I		C		
Review Project budget and status of contract Deliverables		A	R							I	I	C								



1.8.2 Control Point 6: Phase/Project Closure Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. This is the final acceptance for the Phase/Project.

1.8.2.1 Phase/Project Closure Stage Deliverables

- Phase/Project reconciliation report
 - Objective: Provide comparison of contract Scope and Project budget.
 - Scope: Contract Scope versus actual, analysis of services provided and remaining budget, identify any necessary Change Requests or Project activity.
 - Acceptance criteria: Acceptance of services and budget analysis and plan for changes, if needed.

1.8.2.2 Phase/Project Closure Stage Acceptance Criteria

- Outstanding Phase or Project activities have been documented and assigned.
- Phase/final Project budget has been reconciled.
- Tyler Deliverables for the Phase/Project are complete.

2 Roles and Responsibilities

2.1 Tyler Roles and Responsibilities

Tyler assigns project manager(s) prior to the start of each Phase of the Project. The project manager(s) assign additional Tyler resources as the schedule develops and as needs arise. One person may fill multiple project roles.

2.1.1 Tyler Executive Management

- Provides clear direction for Tyler staff on executing on the Project Deliverables to align with satisfying the CCSD 64's overall organizational strategy.
- Authorizes required project resources.
- Resolves all decisions and/or issues not resolved at the implementation management level as part of the escalation process.
- Offers additional support to the project team and is able to work with other Tyler department managers in order to escalate and facilitate implementation project tasks and decisions.
- Acts as the counterpart to the CCSD 64's executive sponsor.

2.1.2 Tyler Implementation Management

- Acts as the counterpart to the CCSD 64 steering committee.
- Assigns initial Tyler project personnel.
- Works to resolve all decisions and/or issues not resolved at the Project Management level as part of the escalation process.
- Attends CCSD 64 steering committee meetings as necessary.
- Provides support for the project team.
- Provides management support for the Project to ensure it is staffed appropriately and staff have necessary resources.
- Monitors project progress including progress towards agreed upon goals and objectives.

2.1.3 Tyler Project Manager

The Tyler project manager(s) provides oversight of the Project, coordination of resources between departments, management of the project budget and schedule, effective risk and issue management, and is the primary point of contact for all Project related items.

- Contract Management
 - Validates contract compliance throughout the Project.
 - Ensures Deliverables meet contract requirements.
 - Acts as primary point of contact for all contract and invoicing questions.
 - Prepares and presents contract milestone sign-offs for acceptance by CCSD 64 project manager(s).
 - Coordinates Change Requests, if needed, to ensure proper Scope and budgetary compliance.
- Planning

- Update and deliver Implementation Management Plan.
- Defines project tasks and resource requirements.
- Develops initial project schedule and full scale Project Plan .
- Collaborates with CCSD 64 project manager(s) to plan and schedule project timelines to achieve on-time implementation.
- Implementation Management
 - Tightly manages Scope and budget of Project; establishes process and approval matrix with the CCSD 64 to ensure Scope changes and budget planned versus actual are transparent and handled effectively and efficiently.
 - Establishes and manages a schedule and resource plan that properly supports the Project Plan that is also in balance with Scope/budget.
 - Establishes risk/issue tracking/reporting process between the CCSD 64 and Tyler and takes all necessary steps to proactively mitigate these items or communicates with transparency to the CCSD 64 any items that may impact the outcomes of the Project.
 - Collaborates with the CCSD 64's project manager(s) to establish key business drivers and success indicators that will help to govern project activities and key decisions to ensure a quality outcome of the project.
 - Sets a routine communication plan that will aide all project team members, of both the CCSD 64 and Tyler, in understanding the goals, objectives, current status and health of the project.
- Team Management
 - Acts as liaison between project team and Tyler manager(s).
 - Identifies and coordinates all Tyler resources across all applications, Phases, and activities including development, forms, installation, reports, implementation, and billing.
 - Provides direction and support to project team.
 - Builds partnerships among the various stakeholders, negotiating authority to move the Project forward.
 - Manages the appropriate assignment and timely completion of tasks as defined in the Project Plan, task list, and Production Cutover Checklist.
 - Assesses team performance and adjusts as necessary.
 - Interfaces closely with Tyler developers to coordinate program Modification activities.
 - Coordinates with in Scope 3rd party providers to align activities with ongoing project tasks.

2.1.4 Tyler Implementation Consultant

- Completes tasks as assigned by the Tyler project manager(s).
- Performs problem solving and troubleshooting.
- Follows up on issues identified during sessions.
- Documents activities for on site services performed by Tyler.
- Provides conversion Validation and error resolution assistance.
- Recommends guidance for testing Forms and Reports.
- Tests software functionality with the CCSD 64 following configuration.
- Assists during Production Cutover process and provides production support until the CCSD 64 transitions to Tyler Support.
- Provides product related education.

- Effectively facilitates training sessions and discussions with CCSD 64 and Tyler staff to ensure adequate discussion of the appropriate agenda topics during the allotted time.
- Conducts training (configuration, process, conversion Validation) for Power Users and the CCSD 64's designated trainers for End Users.
- Clearly documents homework tasks with specific due dates and owners, supporting and reconciling with the final Project Plan.
- Keeps Tyler project manager(s) proactively apprised of any and all issues which may result in the need for additional training, change in schedule, change in process decisions, or which have the potential to adversely impact the success of the Project prior to taking action.

2.1.5 Tyler Sales

- Provide sales background information to Implementation during Project initiation.
- Support Sales transition to Implementation.
- Provide historical information, as needed, throughout implementation.

2.1.6 Tyler Software Support

- Manages incoming client issues via phone, email, and online customer incident portal.
- Documents and prioritizes issues in Tyler's Customer Relationship Management (CRM) system.
- Provides issue analysis and general product guidance.
- Tracks issues and tickets to timely and effective resolution.
- Identifies options for resolving reported issues.
- Reports and escalates defects to Tyler Development.
- Communicates with the CCSD 64 on the status and resolution of reported issues.

2.2 CCSD 64 Roles and Responsibilities

CCSD 64 resources will be assigned prior to the start of each Phase of the project. One person may be assigned to multiple project roles.

2.2.1 CCSD 64 Executive Sponsor

- Provides clear direction for the Project and how the Project applies to the organization's overall strategy.
- Champions the Project at the executive level to secure buy-in.
- Authorizes required Project resources.
- Resolves all decisions and/or issues not resolved at the CCSD 64 steering committee level as part of the escalation process.
- Actively participates in organizational change communications.

2.2.2 CCSD 64 Steering Committee

- Works to resolve all decisions and/or issues not resolved at the project manager level as part of the escalation process.
- Attends all scheduled steering committee meetings.
- Provides support for the project team.

- Assists with communicating key project messages throughout the organization.
- Prioritizes the project within the organization.
- Provides management support for the project to ensure it is staffed appropriately and staff have necessary resources.
- Monitors project progress including progress towards agreed upon goals and objectives.
- Has the authority to approve or deny changes impacting the following areas:
 - Cost
 - Scope
 - Schedule
 - Project Goals
 - CCSD 64 Policies

2.2.3 CCSD 64 Project Manager

The CCSD 64 shall assign project manager(s) prior to the start of this Project with overall responsibility and authority to make decisions related to project Scope, scheduling, and task assignment, and communicates decisions and commitments to the Tyler project manager(s) in a timely and efficient manner. When the CCSD 64 project manager(s) do not have the knowledge or authority to make decisions, he or she engages the correct resources from CCSD 64 to participate in discussions and make decisions in a timely fashion to avoid Project delays.

- Contract Management
 - Validates contract compliance throughout the Project.
 - Ensures invoicing and Deliverables meet contract requirements.
 - Acts as primary point of contact for all contract and invoicing questions.
 - Signs off on contract milestone acknowledgment documents.
 - Collaborates on and approves Change Requests, if needed, to ensure proper Scope and budgetary compliance.
- Planning
 - Review and acknowledge Implementation Management Plan.
 - Defines project tasks and resource requirements for CCSD 64 project team.
 - Collaborates in the development and approval of the initial Project Plan and Project Plan.
 - Collaborates with Tyler project manager(s) to plan and schedule Project timelines to achieve on-time implementation.
- Implementation Management
 - Tightly manages Project budget and Scope and collaborates with Tyler project manager(s) to establish a process and approval matrix to ensure Scope changes and budget planned versus actual are transparent and handled effectively and efficiently.
 - Collaborates with Tyler project manager to establish and manage a schedule and resource plan that properly supports the Project Plan, as a whole, that is also in balance with Scope/budget.
 - Collaborates with Tyler Project manager(s) to establishes risk/issue tracking/reporting process between the CCSD 64 and Tyler and takes all necessary steps to proactively mitigate

- these items or communicates with transparency to Tyler any items that may impact the outcomes of the Project.
 - Collaborates with Tyler Project manager(s) to establish key business drivers and success indicators that will help to govern Project activities and key decisions to ensure a quality outcome of the Project.
 - Routinely communicates with both CCSD 64 staff and Tyler, aiding in the understanding of goals, objectives, current status, and health of the Project by all team members.
- Team Management
 - Acts as liaison between project team and stakeholders.
 - Identifies and coordinates all CCSD 64 resources across all modules, Phases, and activities including data conversions, forms design, hardware and software installation, reports building, and satisfying invoices.
 - Provides direction and support to project team.
 - Builds partnerships among the various stakeholders, negotiating authority to move the Project forward.
 - Manages the appropriate assignment and timely completion of tasks as defined in the Project Plan, task list, and Production Cutover Checklist.
 - Assesses team performance and takes corrective action, if needed.
 - Provides guidance to CCSD 64 technical teams to ensure appropriate response and collaboration with Tyler Technical Support Teams to ensure timely response and appropriate resolution.
 - Coordinates in Scope 3rd party providers to align activities with ongoing Project tasks.

2.2.4 CCSD 64 Functional Leads

- Makes business process change decisions under time sensitive conditions.
- Communicates existing business processes and procedures to Tyler consultants.
- Assists in identifying business process changes that may require escalation.
- Attends and contributes business process expertise for current/future state analysis sessions.
- Identifies and includes additional subject matter experts to participate in Current/Future State Analysis sessions.
- Provides business process change support during Power User and End User training.
- Completes performance tracking review with client project team on End User competency on trained topics.
- Provides Power and End Users with dedicated time to complete required homework tasks.
- Act as an ambassador/champion of change for the new process.
- Identifies and communicates any additional training needs or scheduling conflicts to CCSD 64 project manager.
- Prepares and Validates Forms.
- Actively participates in all aspects of the implementation, including, but not limited to, the following key activities:
 - Task completion
 - Stakeholder Presentation
 - Implementation Management Plan development
 - Schedule development
 - Maintenance and monitoring of risk register

- Escalation of issues
- Communication with Tyler project team
- Coordination of CCSD 64 resources
- Attendance at scheduled sessions
- Change Management activities
- Modification specification, demonstrations, testing and approval assistance
- Conversion Analysis and Verification Assistance
- Decentralized End User Training
- Process Testing
- User Acceptance Testing

2.2.5 CCSD 64 Power Users

- Participate in Project activities as required by the project team and project manager(s).
- Provide subject matter expertise on CCSD 64 business processes and requirements.
- Act as subject matter experts and attend current/future state and validation sessions as needed.
- Attend all scheduled training sessions.
- Participate in all required post-training processes as needed throughout Project.
- Participate in Conversion Validation.
- Test all Application configuration to ensure it satisfies business process requirements.
- Become Application experts.
- Participate in User Acceptance Testing.
- Adopt and support changed procedures.
- Complete all Deliverables by the due dates defined in the Project Plan.
- Demonstrate competency with Tyler products processing prior to Production Cutover.
- Provide knowledge transfer to CCSD 64 staff during and after implementation.

2.2.6 CCSD 64 End Users

- Attend all scheduled training sessions.
- Become proficient in Application functions related to job duties.
- Adopt and utilize changed procedures.
- Complete all Deliverables by the due dates defined in the Project Plan.
- Utilize software to perform job functions at and beyond Production Cutover.

2.2.7 CCSD 64 Technical Support

- Coordinates updates and releases with Tyler as needed.
- Coordinates the copying of source databases to training/testing databases as needed for training days.
- Extracts and transmits conversion data and control reports from CCSD 64's Legacy System per the conversion schedule set forth in the Project Plan.
- Coordinates and adds new users and printers and other Peripherals as needed.
- Validates all users understand log-on process and have necessary permission for all training sessions.
- Coordinates Interface development for CCSD 64 third party Data Exchanges.
- Develops or assists in creating Reports as needed.

- Ensures onsite system hardware meets specifications provided by Tyler.
- Assists with software Installation as needed.

2.2.8 CCSD 64 Upgrade Coordinator

- Becomes familiar with the Software Upgrade process and required steps.
- Becomes familiar with Tyler’s releases and updates.
- Utilizes Tyler Community to stay abreast of the latest Tyler releases and updates, as well as the latest helpful tools to manage the CCSD 64’s Software Upgrade process.
- Assists with the Software Upgrade process during implementation.
- Manages Software Upgrade activities post-implementation.
- Manages Software Upgrade plan activities.
- Coordinates Software Upgrade plan activities with CCSD 64 and Tyler resources.
- Communicates changes affecting users and department stakeholders.
- Obtains department stakeholder sign-offs to upgrade production environment.

2.2.9 CCSD 64 Project Toolset Coordinator

- Ensures users have appropriate access to Tyler project toolsets such as Tyler University, Tyler Community, Tyler Product Knowledgebase, SharePoint, etc.
- Conducts training on proper use of toolsets.
- Validates completion of required assignments using toolsets.

2.2.10 CCSD 64 Change Management Lead

- Validates users receive timely and thorough communication regarding process changes.
- Provides coaching to supervisors to prepare them to support users through the project changes.
- Identifies the impact areas resulting from project activities and develops a plan to address them proactively.
- Identifies areas of resistance and develops a plan to reinforce the change.
- Monitors post-production performance and new process adherence.

3 Glossary

Word or Term	Definition
Application	A computer program designed to perform a group of coordinated functions, tasks or activities for the benefit of the user.
Change Control	A systematic approach for managing change governing how Change Requests will be received, assessed and acted on.
Change Management	An approach for ensuring that changes are thoroughly and smoothly implemented and that the lasting benefits of change are achieved. The focus is on the global impact of change with an intense focus on people and how individuals and teams move from the current situation to the new one.
Change Request	A form used as part of the Change Control process whereby changes in the Scope of work, timeline, resources, and/or budget are revised and agreed upon by participating parties.
Consumables	Items that are used on a recurring basis, usually by Peripherals. Examples: paper stock or scanner cleaning kits.
Control Point	Occurring at the end of each Stage, the Control Point serves as a formal client review point. Project progress cannot continue until the client acknowledges the agreed upon Deliverables of the Stage have been met, or agree on an action plan to make the Deliverable acceptable and move to next Stage while executing final steps of current Stage.
Cutover	The point when a client begins using Tyler software in production.
Data Exchange	A term used to reference Imports and Exports, and Interfaces which allow data to be exchanged between an external system and Tyler software.
Data Mapping	The process of mapping fields from the Legacy System to the appropriate location in the new system from one or more sources.
Deliverable	A tangible or intangible object/document produced as a result of the Project that is intended to be delivered to a client (either internal or external) or vendor at a specific time.
End User	The person for whom the software is designed to use on a day-to-day basis.
Forms	A document which is typically printed on a template background and only captures data for one record per page. Forms are provided to entity customers whether internal (employees) or external (citizens).
Imports and Exports	A process within the system that a user is expected to run to consume (Import) or produce (Export) a specifically defined file format/layout.
Interface	A real-time or automated exchange of data between two systems.

Install	References the initial installation of software files on client services and preparing the software for use during configuration. The version currently available for general release will always be used during the initial install.
Legacy System	The system from which a client is converting.
Modification	Modification of software program package to provide individual client requirements documented within the Scope of the Agreement.
Peripherals	An auxiliary device that connects to and works with the computer in some way. Examples: mouse, keyboard, scanner, external drive, microphone, speaker, webcam, and digital camera.
Phase	A portion of the Project in which specific set of related products are typically implemented. Phases each have an independent start, Production Cutover and closure dates but use the same Implementation Plans as other Phases within the Project. Phases may overlap or be sequential and may have the same Tyler project manager and Tyler project team or different individuals assigned.
Power User	An experienced client person or group who is (are) an expert(s) in the client business processes, as well as knowledgeable in the requirements and acceptance criteria.
Project	The Project includes all implementation activity from Plan & Initiate to Closure for all products, Applications and functionality included in a single Agreement. The Project may be broken down into multiple Phases.
Project Plan	The Project Plan serves as the master blueprint for the Project. As developed, the Project schedule will become a part of the Project Plan and outline specific details regarding tasks included in the Project Plan.
Project Planning Meeting	Occurs during the Plan & Initiate Stage to coordinate with the Client project manager to discuss Scope, information needed for project scheduling and resources.
Questionnaire	A document containing a list of questions to be answered by the client for the purpose of gathering information needed by Tyler to complete the implementation.
RACI	A chart describing level of participation by various roles in completing tasks or Deliverables for a Project or process. Also known as a responsibility assignment matrix (RAM) or linear responsibility chart (LRC).
Reports	Formatted to return information related to multiple records in a structured format. Information is typically presented in both detail and summary form for a user to consume.
Scope	Products and services that are included in the Agreement.

Software Upgrade	References the act of updating software files to a newer software release.
Stage	The top-level components of the WBS. Each Stage is repeated for individual Phases of the Project and requires acknowledgement before continuing to the next Stage. Some tasks in the next Stage may begin before the prior Stage is complete.
Stakeholder Presentation	Representatives of the Tyler implementation team will meet with key client representatives to present high level Project expectations and outline how Tyler and the Client can successfully partner to create an environment for a successful implementation.
Standard	Included in the base software (out of the box) package.
Statement of Work (SOW)	Document which will provide supporting detail to the Agreement defining Project -specific activities and Deliverables Tyler will provide to the client.
Test Plan	Describes the testing process. Includes “Test Cases” to guide the users through the testing process. Test cases are meant to be a baseline for core processes; the client is expected to supplement with client specific scenarios and processes.
Validation (or to validate)	The process of testing and approving that a specific Deliverable, process, program or product is working as expected.
Work Breakdown Structure (WBS)	A hierarchical representation of a Project or Phase broken down into smaller, more manageable components.

4 Infinite Visions Conversion Summary

4.1 General Ledger

- Full Chart of Accounts Listing, Descriptions, and Corresponding Account Types
- Element (Segment) Values and Descriptions

4.2 Purchasing & Accounts Payable

- Vendor master information, address, primary contact
- 1099 balances provided by client for current calendar year (if mid-calendar year go-live)

4.3 Payroll & Human Resources

- Basic employee information – employee master, address, primary contact, standard dates (i.e., hire, birth, leave, termination), standard phones (i.e., work, home, cell)
- Direct Deposit Bank Information
- Federal and State Tax Withholding Information

Approval of Recommended Personnel Report

ACTION ITEM 18-12-12

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Personnel Report, noting that the Personnel Report is based on the recommendation of the Superintendent and not upon the Board’s direct knowledge regarding any of the specific individuals selected for employment.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/18

December 10, 2018
Personnel Report

Meztli Doles	Employ as Teaching Assistant at Roosevelt School effective November 26, 2018 - \$15.98 hourly.
Patricia Hendrie	Employ as Math Intervention Title I Teacher at Lincoln School effective December 10, 2018 - MA+12, Step 1 - \$18,842.85.
Maryallison Cowie	Resign as School Secretary at Lincoln School effective December 21, 2018.
Curtis Clay	Retire as Custodian at Emerson School effective December 31, 2018.
Mary Jones	Retire as Teacher at Franklin School effective June 30, 2020.
Michael Kennedy	Retire as Teacher at Emerson School effective June 30, 2020.
Diane Kosinski	Retire as Speech Language Pathologist effective June 30, 2019.
Maribeth Mancuso	Retire as Teacher Assistant at Carpenter School effective June 30, 2019.
Steven Senf	Retire as Teacher at Emerson School effective June 30, 2020.
June Sorensen	Retire as Teacher at Emerson School effective June 30, 2020.
Lisa Swain	Retire as Teacher at Emerson School effective June 30, 2020.
Richard Szaflarski	Retire as Teacher at Lincoln School effective June 30, 2020.

Consent Agenda

ACTION ITEM 18-12-13

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda for December 10, 2018 which includes: Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending November 30, 2018; Resolution 1218 Regarding the School to Pay Certain Invoices Prior to Board Approval at the January 28, 2019 Regular Board of Education Meeting; and the Destruction of Audio Closed Recordings (none).

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/18

APPROVAL OF BILLS AND PAYROLL

The following bills, payrolls and Board's share of pension fund are presented for approval:

Bills

10 - Education Fund -----	\$ 914,657.80
20 - Operations and Maintenance Fund -----	\$ 201,261.34
30 - Debt Services -----	\$ 6,117.48
40 - Transportation Fund -----	\$ 129,032.95
50- Retirement (IMRF/SS/MEDICARE)-----	\$ -
60 - Capital Projects -----	\$ 94,091.46
61 - Capital Projects - 2017 Debt Certificates -----	\$ -
80 - Tort Immunity Fund -----	\$ 285.00
90 - Fire Prevention and Safety Fund -----	\$ -

Checks Numbered: 130394 - 130494
ACH's Numbered: 181900518 - 181900617

Total: \$ 1,345,446.03

Payroll and Benefits for Month of November, 2018

10 - Education Fund -----	\$ 6,374,032.77
20 - Operations and Maintenance Fund -----	\$ 355,426.63
40 - Transportation Fund -----	\$ 1,109.22
50 - IMRF/FICA Fund -----	\$ 117,401.52
51 - SS/Medicare -----	\$ 143,463.42
80 - Tort Immunity Fund -----	\$ -

Checks Numbered: 14467 - 14559

Direct Deposit: 900145137 - 900147602

Total: \$ 6,991,433.56

This Report Can be Viewed on the

[Financial Data Current](#)

To: Board of Education
Dr. Laurie Heinz, Superintendent

From: Valerie Varhalla, Director of Business Services

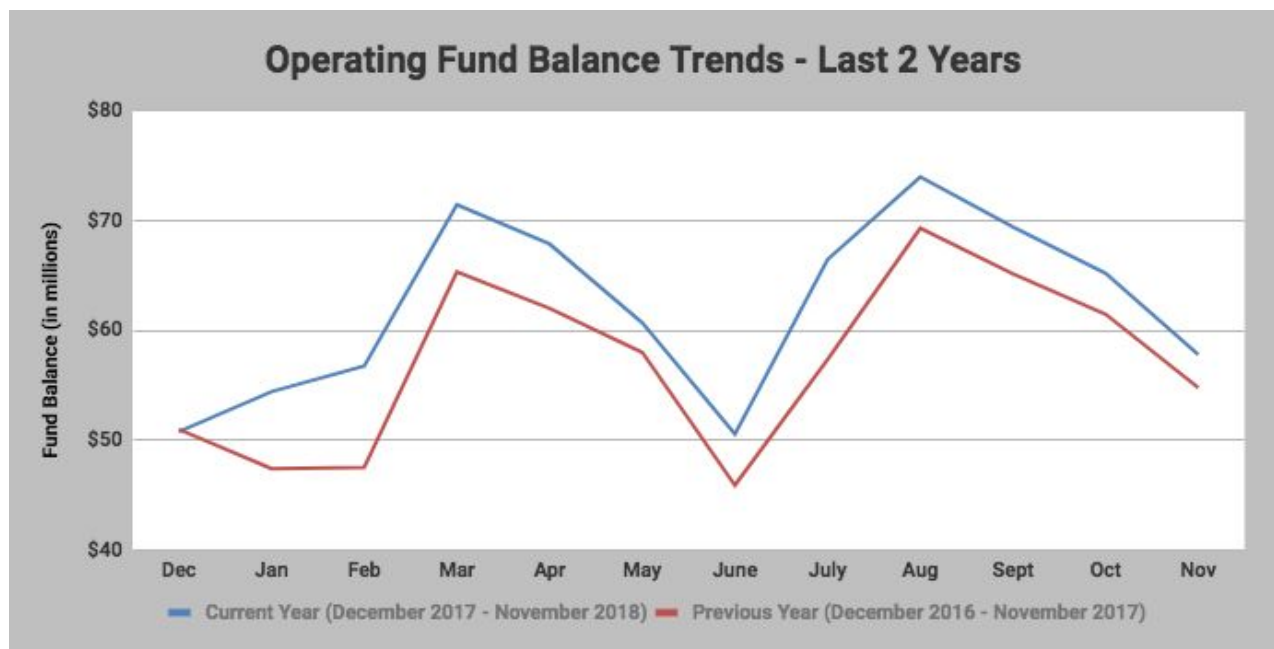
Date: December 10, 2018

Subject: Financial Update for the Period Ending November 30, 2018

Attached for your review are the following reports as of November 30, 2018:

- Fund Balance Report
- Revenue Summary Report
- Expenditure Summary Report
- Other Financing Sources/Uses Summary Report

Fund balance in the Operating Funds decreased \$7.4 million in November to \$57.8 million. The graph below shows a comparison of monthly fund balances over the last two years. The spikes in fund balance during February/March and July/August represent the District's property tax collections, which make up approximately 85% of the District's total annual revenues. It's very important for school districts to maintain fund balance reserves that are sufficient to cover operations in between those months, particularly during the fall/winter when revenues are typically scarce.



The most recent 12-month period followed a similar trend as the preceding year. Some notable exceptions are:

- January – The District’s fund balance typically decreases each year in January. However, the fund balance in January 2018 (blue line) increased because of a timing variance involving the District’s tax revenues. When the new federal tax law was approved, homeowners were encouraged to prepay their 2018 spring property taxes in calendar year 2017. As a result, the District received \$7.9 million (23%) of its spring tax revenue installment in January, which is 1-2 months earlier than normal. Fund balance at the end of January 2018 was \$7.1 million higher than at the end of January 2017.
- February – Fund balance in February 2017 (red line) remained flat instead of increasing because the Board approved a resolution to transfer \$4.5 million of fund balance out of the Operating Funds to fund capital projects.
- May and June – The two fund balance lines decreased at varying angles because the District’s biweekly payroll schedule produced a different number of payrolls in each month. Looking at the two months combined, fund balance in 2018 (blue line) decreased by \$1.2 million more than in 2017 (red line). This is due to the District transferring \$786,000 out of the Operating Funds in May 2018 to make its first yearly payment on the debt certificates. There was also a \$400,000 decline in registration fee revenue in 2018 because the District offered parents the option to defer payment on student fees until September for the first time this year.

From a macro-level perspective, the District continues to have a strong financial position at the middle of the second quarter of the fiscal year. Fund balance is expected to continue declining over the next 1-2 months of operations when revenues are less substantial. The final 2018-19 budget and five-year financial projections outline a substantial number of facility improvement projects and curriculum renewals or adoptions planned for this year and the following year. Throughout this long-term planning and forecasting, the District continues to maintain the goal of operating within its means.

Revenue Summary - November

Total revenue for the District was 44% of budgeted revenues as of November 30. This is slightly behind last year’s budget pace (46%). Revenues in November consisted primarily of other local revenues including food service fees, extended day kindergarten tuition, and E-rate funds. The District also collected \$238,800 in prior year taxes.

State and federal revenue was very limited in November. The District received the standard two installments of Evidence Based Funding from the State totaling almost \$306,000.

Expenditure Summary - November

After five months of activity, the District has expended 42% of its overall budget which aligns with the amount of time that has elapsed in the fiscal year.

Table 1 below shows the year-to-date percentage of the payroll budget (salaries and benefits) that has been spent after each month as compared to last year. Total payroll expenditures are trending as projected in the budget with no major anomalies. Three (3)

payrolls occurred in November 2018. Most months only have two (2) payrolls because of the District’s biweekly payroll schedule. November 2017 also had three (3) payrolls.

Table 1: Payroll Expenditures

Month	YTD Percent of Budget Spent	
	2018-19	2017-18
November	33%	33%
October	21%	21%
September	14%	14%
August	6%	7%
July	1%	1%

Table 2 displays the cumulative percentage of the accounts payable budget (purchased services, supplies, equipment, etc.) that has been spent after each month versus last year.

Table 2: Accounts Payable Expenditures

Month	YTD Percent of Budget Spent	
	2018-19	2017-18
November	61%	54%
October	49%	41%
September	34%	32%
August	26%	25%
July	15%	14%

Accounts payable spending is running ahead of last year’s budget pace due to capital improvement spending. The District has spent nearly \$7.4 million from its Capital Projects funds to date as compared to \$3.8 million at this point last year. Since a majority of the work occurs in the summer, a larger percentage of the accounts payable budget is expended in the first half of the fiscal year. Therefore, the larger Capital Projects budget and the front loaded spending for this particular budget results in an accelerated pace for overall spending.

Also, the District has spent a larger portion of its O&M budget to date this year as compared to last year because of ongoing expenses for facility maintenance. This year’s projects include expenses for: Jefferson LRC modifications (\$83,000), the installation of playground equipment at Washington School (\$86,000), a new district-wide radio communication system (\$137,000), parking lot sealcoating (\$43,000), energy efficiency improvements (\$64,000), and painting (\$45,000).

Other Financing Sources/Uses Summary – November

Other Financing Sources/Uses consist primarily of transfers made between funds. All interfund transfers require Board approval. There has been no activity in the other financing sources/uses accounts so far this year.

If you have any questions about the Financial Report, please contact Dr. Heinz or myself.

Park Ridge - Niles School District 64
Fund Balance Report for the Period Ending November 30, 2018

Fund	Audited Fund Balance June 30, 2018	2018-19 Fiscal Year to Date Revenues	2018-19 Fiscal Year to Date Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	2018-19 Other Financing Sources/Uses	Unaudited Fund Balance November 30, 2018
(10) Education	\$ 29,260,719	\$ 27,324,332	\$ 20,921,929	\$ 6,402,403	\$ -	\$ 35,663,122
(20) Operations & Maintenance	\$ 8,474,083	\$ 2,641,317	\$ 3,080,134	\$ (438,818)	\$ -	\$ 8,035,265
(40) Transportation	\$ 3,648,924	\$ 1,813,056	\$ 1,055,735	\$ 757,321	\$ -	\$ 4,406,245
(50) Retirement (IMRF)	\$ 885,959	\$ 515,463	\$ 371,113	\$ 144,350	\$ -	\$ 1,030,309
(51) Retirement (Social Security)	\$ 824,244	\$ 697,830	\$ 432,933	\$ 264,897	\$ -	\$ 1,089,141
(70) Working Cash	\$ 6,577,446	\$ 300,953	\$ -	\$ 300,953	\$ -	\$ 6,878,399
(80) Tort Immunity	\$ 867,284	\$ 352,522	\$ 543,034	\$ (190,512)	\$ -	\$ 676,772
Total Operating Funds	\$ 50,538,659	\$ 33,645,472	\$ 26,404,878	\$ 7,240,594	\$ -	\$ 57,779,253
(60) Capital Projects	\$ 3,534,715	\$ 12,910	\$ 3,003,821	\$ (2,990,910)	\$ -	\$ 543,805
(61) Capital Projects - 2017 Debt Certificate	\$ 4,681,434	\$ 9,456	\$ 4,375,245	\$ (4,365,789)	\$ -	\$ 315,645
(30) Debt Service	\$ 3,672,438	\$ 944,640	\$ 2,315,917	\$ (1,371,277)	\$ -	\$ 2,301,161
Total Non-Operating Funds	\$ 11,888,587	\$ 967,006	\$ 9,694,983	\$ (8,727,976)	\$ -	\$ 3,160,611
Total All Funds	\$ 62,427,246	\$ 34,612,479	\$ 36,099,861	\$ (1,487,382)	\$ -	\$ 60,939,864

This Report Can be Viewed on the

[Financial Data Current](#)

**RESOLUTION #1218 REGARDING THE SCHOOL DISTRICT TO PAY CERTAIN
INVOICES PRIOR TO BOARD APPROVAL AT THE JANUARY 28, 2019 BOARD
OF EDUCATION MEETING**

WHEREAS, the Board of Education of Community Consolidated School District 64 has determined that it is in the best interest of the school district to pay certain invoices prior to board approval, and

WHEREAS, a special resolution is required to pay invoices prior to the January 28, 2019 Board of Education meeting,

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District 64 that upon certification of the invoices by the Superintendent or her designee, the school treasurer is hereby directed to sign payments for approved expenditures that are due and payable by January 28, 2019. Check registers will be provided at the January 28, 2019 Board of Education Meeting.

BE IT FURTHER RESOLVED that this resolution will terminate effective January 28, 2019.

Adopted this 10th day of December, 2018 by the following vote:

Anthony Borrelli, President
Board of Education
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT #64
Cook County, Illinois

Athan "Tom" Sotos, Secretary

Approval of Minutes

ACTION ITEM 18-12-14

I move that the Board of Education of Community Consolidated School District 64 Park Ridge-Niles, Illinois approve the minutes from the Closed Session Meeting on November 12, 2018; the Regular Meeting on November 12, 2018; and the Special Meeting on November 29, 2018.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/10/18

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

**BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
Minutes of the Regular Board of Education Meeting held at 6:00 p.m.
November 12, 2018
Washington School - Gym
1500 Stewart Avenue, Park Ridge, IL 60068**

Board President Anthony Borrelli called the meeting to order at 6:04 p.m. Other Board members in attendance were Fred Sanchez, Larry Ryles, Tom Sotos, Rick Biagi, and Eastman Tiu; Board member Mark Eggemann arrived during the closed session. Also present were: Superintendent Laurie Heinz; Chief School Business Official Luann Kolstad; Director of Student Services Lea Anne Frost; Public Information Coordinator Bernadette Tramm; Board legal counsel Tony Loizzi; and one member of the public.

Board of Education meetings are videotaped and may be viewed in their full length from the District's website at: <http://www.d64.org>. The agenda and all reports for this meeting are also available on the website or through the District 64 Educational Service Center, 164 S. Prospect Ave., Park Ridge, IL 60068.

BOARD RECESSES AND ADJOURNS TO CLOSED SESSION

At 6:05 p.m., it was moved by Board President Borrelli and seconded by Board member Sanchez to adjourn to closed session to discuss: the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act [5 ILCS 120/2(c)(1)]; and the placement of individual students in special education programs and other matters relating to individual students [5 ILCS 120/2(c)(10)].

The votes were cast as follows:

AYES: Tiu, Biagi, Borrelli, Sotos, Ryles, Sanchez

NAYS: None.

PRESENT: None.

ABSENT: Eggemann

The motion carried.

ADJOURN FROM CLOSED SESSION AND RESUME REGULAR MEETING

At 6:50 p.m., the Board adjourned from closed session and took a brief break before resuming the regular meeting at 7:01 p.m. In addition to those mentioned above, also present were: Assistant Superintendent for Student Learning Lori Lopez, Director of Innovation and Instructional Technology Mary Jane Warden, Director of Facility Management Ron DeGeorge, and approximately 60 members of the public.

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

PLEDGE OF ALLEGIANCE AND WELCOME

Washington School Principal Stephanie Daly and Assistant Principal Janet Van Arsdale led the Pledge. Principal Daly then introduced a special video presentation celebrating the school's designation as a 2018 National Blue Ribbon School by the U.S. Department of Education on November 7-8 in Washington, D.C. She noted the presentation had been shared earlier in the day with all students and staff, who had each received a commemorative item. They were joined by teacher Sara Slimak, who attended the national ceremony with Principal Daly and Dr. Heinz, in displaying the official award plaque and flag received at the event. Mrs. Daly noted that Washington was one of only 16 Illinois public schools to be selected this year as an exemplary, high performing school.

STUDENT/STAFF RECOGNITION

Dr. Heinz continued in spotlighting Washington's selection as a 2018 National Blue Ribbon School by praising the dedicated administrative team, engaged staff, talented students and supportive families for their commitment to learning and student success. Washington community members in attendance were asked to stand and receive applause and congratulations from the Board and the public for this special achievement, as Washington is the first D64 school to be recognized in the current national program. Dr. Heinz reiterated that D64 is pleased for Washington to lead the way as the District sees the positive impact that the *2020 Vision* Strategic Plan is having on students across our schools. Dr. Heinz and Mrs. Daly then distributed a special Blue Ribbon School pin to the Board members as a keepsake of this achievement.

SCHOOL BOARD MEMBER APPRECIATION DAY

Dr. Heinz announced that D64 is joining with other Illinois districts to thank the members during a celebration of School Board Members Day. Dr. Heinz awarded certificates of appreciation to each Board member. She noted that the 2018 statewide theme – Leadership: Sharing the Vision – highlights members' critical role in making decisions as the community's elected representatives to ensure opportunities for local students to learn and succeed during their years in D64 and as they advance to high school and beyond.

PUBLIC COMMENTS

Board President Borrelli noted that comments would be taken during agenda items; he then invited comments on items not on the agenda, which were received as follows:

- Joan Sandrik, Park Ridge resident, addressed the Board about the composition of the School Resource Officer (SRO) Board Committee.
- Debbie Lovett, D64 parent, addressed the Board about both the operations of the Special Education Board Committee and the composition of the SRO Board Committee.
- Andrea Kline, D64 parent, presented a statement from Dr. Greg Bublitz regarding the composition of the SRO Board Committee.
- Ms. Kline then addressed the Board on her own behalf concerning the responsibility of the Board President to appoint Board committee members.
- Tom Fisher, D64 parent, addressed the Board concerning both Board committees.

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

- Ciara Bochenek, Field School parent, expressed concerns about the composition of the SRO Committee.
- Alice Dobrinsky, D64 parent, presented a statement from Janessa Nichols regarding perceived insensitive tweets related to restorative practices at Emerson Middle School and the composition of the SRO Board Committee.
- Lauren Hall, D64 parents, questioned whether introducing and SRO into the schools would be a source of additional liability to taxpayers.
- Kristen Olson, Field parent, expressed support for a member of the SRO Committee, whose appointment had been questioned by others, as a well-intentioned parent but perhaps not an appropriate fit at this time.

Board President Borrelli reviewed the appointment process of individuals to the SRO Board Committee in conjunction with recommendations from co-chairs Sotos and Biagi. A discussion ensued about adding additional members to the committee and the the impact of on its operations. Board members then engaged in a lengthy discussion on whether to continue pursuing an SRO pilot program. They shared their original motivations for creating an SRO pilot program in summer 2017, and how their thoughts on the program had evolved over time reflecting the work expended on developing an intergovernmental agreement as well as the public comments received at each step of the process. Board members reached consensus to have a formal vote at the next regular meeting on whether to continue work on a pilot program. The discussion was then interrupted for the required public hearing

BOARD RECESSES AND CONVENES TO A PUBLIC HEARING ON 2018 TAX LEVY

At 8:05 p.m., Board President Borrelli convened a public hearing on the 2018 Tax Levy pursuant to Section 23:140 of the School Code. Board President Borrelli noted that the Board had approved the 2018 Tax Levy in tentative form on October 22, 2018, and that on November 1, 2018 notice of tonight’s public hearing was published in the Chicago Tribune Pioneer News North and that notice of this hearing was also posted on the District’s website.

He then invited comment from the administration and members of the Board; none were received.

Board President Borrelli invited comments from members of the public; none were received.

He then asked if there were any more comments or clarifications from the administration or Board; none were received.

At approximately 8:07 p.m., it was moved by Board member Sotos and seconded by Board member Biagi to adjourn the public hearing and return to the regular meeting.

The votes were cast as follows:

AYES: Sanchez, Ryles, Sotos, Borrelli, Biagi, Eggeman, Tiu

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

**BOARD ADJOURNS FROM PUBLIC HEARING ON 2018 TAX LEVY AND RESUMES
REGULAR BOARD MEETING**

Board President Borrelli then invited Board members to continue their discussion regarding the SRO pilot program. In addition to scheduling a formal vote as earlier agreed upon at the regular meeting on December 10, 2018 to end work on establishing an SRO pilot program for the middle schools, Board members then also reached consensus to direct administration to discontinue all activities related to the SRO pilot and that the SRO Board Committee not be reconvened pending the Board’s vote at the December meeting.

**SELECTION OF FIELD SCHOOL OFFICE RECONFIGURATION/SECURE VESTIBULE
OPTION AND UPDATE ON SUMMER 2019 FINANCING**

CSBO Kolstad, Facility Management Director DeGeorge, Studio GC architect Rick Petricek, Field Principal Jason Bednar and Dr. Heinz reviewed further information assembled regarding the proposed summer 2019 office reconfiguration/secure vestibule project at Field School following directions given by the Board at the October 22, 2018 meeting. The team reviewed the details of the three options and responded to numerous Board member questions throughout the presentation. Areas of focus during the discussion included the size, location and utility of a multipurpose room similar to Emerson’s with a fixed stage; the location of the office within the school and in relation to primary grade students; the placement of the office to preserve options to accommodate future enrollment growth; and community support for a multipurpose room approach. The Board reached consensus on option 3 for an addition near the parking lot on the Elmore Street side to house a multipurpose room with stage similar to Emerson's multipurpose room, while the existing auditorium would be renovated as a secure entry/office area. Under this option, the existing main office would become classroom space.

ACTION ITEM 18-11-1

It was moved by Board member Biagi and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, proceed with preparation of bid documents for Option 3 for the Field School Reconfiguration/Secure Vestibule summer 2019 project at a cost not to exceed \$2.5 million.

The votes were cast as follows:

AYES: Ryles, Sotos, Borrelli, Biagi, Eggemann, Tiu

NAYS: Sanchez

PRESENT: None.

ABSENT: None.

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

The motion carried.

CSBO Kolstad then reviewed the financing framework in place for facilities projects slated for summer 2019 and 2020, which had previously been addressed by Elizabeth Hennessy of Raymond James and discussed by the Board at the September 20, 2018 Committee-of-the-Whole: Facilities meeting. She noted that the next step would be for the Board to authorize issuance of \$9.9 million in Working Cash Fund bonds, which will be presented for Board approval at the December meeting.

PRESENT AMENDED CALENDAR FOR 2019-20 SCHOOL YEAR

Dr. Heinz reported that the Calendar Committee had met in October to review the existing tentative calendar for 2019-20, and discuss possible changes. She noted that the most significant change recommended is to delay the start of school by one week in August to provide an extended window of time for the extensive summer 2019 office reconfiguration/secure entry projects and other construction work at multiple schools. She also noted that administration was considering increasing the number of Institute Days for professional development to four from three to provide time for additional safety and security training and other *2020 Vision* Strategic Plan instructional initiatives. She then reviewed the alignment between Maine Township High School District 207 and the D64 calendar. Board members discussed the proposed changes including the potential cost of the additional Institute Day. Dr. Heinz noted the Committee would meet again and return with a final proposal at the December 10 meeting.

At 9:22 p.m., Board President Borrelli recessed the meeting for a 10-minute break.

2017-18 STUDENT ACHIEVEMENT UPDATE AND PRESENTATION OF ILLINOIS SCHOOL REPORT CARD

Assistant Superintendent Lopez said each fall the District shares with the Board and community the results of a variety of student assessments for the previous year. Referencing her detailed written report and a slide presentation, Dr. Lopez reviewed the highlights of student performance on the 2017-18 Measures of Academic Progress (MAP) assessments in reading and math as well as the spring 2018 PARCC assessment in English Language Arts (ELA) and math required by the Illinois State Board of Education (ISBE). Dr. Lopez also provided an overview of performance on the Illinois Science Assessment. Dr. Lopez responded to Board questions and observations throughout her presentation.

Dr. Lopez then introduced the new 2018 Illinois School Report Card created in compliance with the Every Student Succeeds Act (ESSA). She reviewed the range of academic and student success data indicators that are factored into each school’s new summative designation, and explained how each area is calculated and weighted. She reported that all D64 schools had placed in the “commendable” level, which approximately 70% of schools received according to ISBE. Dr. Lopez noted that chronic absenteeism was an indicator that the District would seek to understand more fully and would be monitoring more closely going forward. She also pointed out that several new indicators would be introduced in coming years, and that math and reading

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

proficiency targets would be increased each year. Dr. Lopez noted that "at-a-glance" versions of the report cards for D64 and each school are posted on the D64 website along with direct links to the ISBE interactive website to explore a wide array of data about District 64 schools and others across Illinois.

Dr. Lopez then shared key findings from the October 2018 *Climate & Safety Survey* results, and identified strengths and opportunities for improvement. She noted this was a new survey to District 64 this year. Turning to the District 64 *2020 Vision* Strategic Plan objectives, Dr. Lopez reported that the Balanced Scorecard had been updated with this year's metrics and is also available on the D64 website. Looking ahead, Dr. Lopez reviewed the action steps for 2018-19, which focus on increasing the rigor of instruction through differentiation. She noted that for the current year, several schools were within just a few points of the "Exemplary" designation and hopefully will move over that line; she also pointed out that it may be possible for another school to join Washington as a National Blue Ribbon School in coming years. She affirmed that D64 community members should share a sense of pride in the academic progress of our students, the high quality of the teaching staff, and the outstanding and varied educational opportunities offered to all students in D64.

Board President Borrelli then invited public comments, which were received as follows:

- Ingrid Whithershoen questioned how the schools were selected to include in the comparable group used in the analysis.

SPECIAL EDUCATION UPDATE OCTOBER TO NOVEMBER

Student Services Director Frost reported progress on the identified four target areas that align to both the external audit and internal review in the period from the Board's regular October meeting to present. from October 23 to November 12. Referencing her detailed written report and a slide presentation, Dr. Frost reported that in staffing, the Student Services Department is reviewing the need for an additional social worker, possibly using this allocation already contained in the budget within the middle schools. Among the highlights in the second focus area, professional development, Dr. Frost reported that the November 6 Institute Day had presented a special opportunity to schedule professional development for many of the staff in addition to the department's other planned trainings, which included data collection and goal monitoring, behavior management, and sensory integration and mindfulness, among other topics. In the third area of consistency, Dr. Frost pointed out that the department is continuing to address the development of three comprehensive procedures focused on aligning student suicide and homicide threat assessment and suicide prevention procedures with Board procedures; on developing a procedural manual for 504 eligibility and services; and processes for transitions from early childhood to kindergarten, fifth to sixth grade, and eighth grade to high school. She also reviewed a host of items that have been finalized in this area as well. In the final area -- message of inclusion -- Dr. Frost reported that the Special Education Board Committee will meet again on November 13, and that the Parents and Teachers Talking Together (PT3) group has scheduled its next three meetings for December 11, January 29 and February 26. She also noted that a Special Olympics planning team is continuing to make arrangements District-wide for student participation. She concluded by noting that a total of six students are now transitioning from outplacements back to D64. Dr.

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

Frost responded to Board member questions throughout her presentation, and provided more information about disability awareness activities at the schools.

DISCUSSION AND APPROVAL OF POLICY 4:25 LOSS AND COST

CSBO Kolstad reported that at the request of the Board at the October 22 meeting, James Levi of Hodges Loizzi had prepared an opinion on the two methods available to remove the lost and cost factor from the Debt Service Fund tax levy. She noted that the loss and cost factor added by the Cook County Clerk to the bond levy is traditionally 5%. The Board discussed the two options presented, which are to remove the loss and cost factor permanently until the Board directs the County Clerk differently, or to approve a resolution on an annual basis to abate the loss and cost for that particular year only. CSBO Kolstad noted that administration recommends that to allow for the most flexibility, the Board adopts an annual resolution to abate the loss and cost for the 2018 Debt Service levy. The Board then discussed whether foregoing the loss and cost this year would reduce the balance in the fund to below the \$250,000 targeted by the new proposed Board Policy 4:25, once the approximately \$2 million in the fund earmarked as part of the financing plan for the repayment of the 2019 Working Cash Fund bonds the Board is expected to approve at the December meeting are removed. The consensus of the Board was to direct CSBO Kolstad to confer with Elizabeth Hennessy of Raymond James about the series 2019 bond repayment schedule to ascertain the projected balance remaining and to prepare a resolution to abate the lost and cost factor for 2018 if the balance is expected to be at least \$250,000 in conformance with the proposed new Board policy.

Board President Borrelli invited comments from the public; none were received.

ACTION ITEM 18-11-2

It was moved by Board member Tiu and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District 64 approve Board Policy 4:25 Loss and Cost.

The votes were cast as follows:

AYES: Sanchez, Ryles, Sotos, Borrelli, Biagi, Eggmann, Tiu

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

APPROVAL OF GROUNDS EQUIPMENT BID

CSBO Kolstad and Facility Management Director DeGeorge reported on efforts undertaken since the May 27, 2017 Board meeting to further study the equipment needs of the Grounds Department and to work with the Park Ridge Park District to determine whether there were any economies of scale to having the Park District perform part of the Grounds maintenance or whether equipment could be shared. They reviewed the efforts undertaken to fulfill this directive, and also updated the Board on the equipment borrowed or rented to aerate and seed D64's properties and the equipment rented in the winter for salt storage and snow

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

removal. CSBO Kolstad and Director DeGeorge recommended the purchase of two pieces of equipment, and shared detailed information about each item’s capabilities and how it would be utilized in D64. They confirmed that the equipment will improve safety, boost efficiency and provide flexibility for the District’s year-round operations, which will result in long-term savings for the District. Mr. DeGeorge also noted the continued training/consulting the District’s Grounds crew had received through the MidWest Pesticide Action Center on the proper organic care of our turf. He noted that D64 will begin to take over the fertilizing and maintenance of our turf which is expected to save the District approximately \$27,000 in costs from the current outside vendor.

Board President Borrelli invited comments from the public; none were received.

ACTION ITEM 18-11-3

It was moved by Board member Sotos and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District No. 64 approve the bid from Reinders for a Toro Ground 400-D Tier 4 at a total cost of \$54,209.12 and approve the bid from Atlas Bobcat for a Bobcat 5610 at a total cost of \$66,016.00.

The votes were cast as follows:

AYES: Tiu, Eggemann, Borrelli, Sotos, Ryles

NAYS: Biagi, Sanchez

PRESENT: None.

ABSENT: None.

The motion carried.

RESOLUTION #1212 TO APPROVE SAFE ROUTES TO SCHOOL - EMERSON MIDDLE SCHOOL ACCESS PROJECT

Public Information Coordinator Tramm reported that since the October 22 Board meeting, the City of Park Ridge had unexpectedly dropped its participation in the joint grant application for a larger project originally proposed in October due to a higher than anticipated revised cost estimate. The Village of Niles, however, is prepared to move forward to apply for up to the full \$200,000 available through the grant to continue its sidewalk infill along the Emerson safe walking/biking route. Mrs. Tramm noted that the Village of Niles passed its official resolution at its October 23 meeting, and that District 64 was requested this evening to pass a resolution of support for the Village’s application. She confirmed that the grant application cannot be submitted to the Illinois Department of Transportation without District 64’s formal endorsement. CSBO Kolstad and Dr. Heinz confirmed that D64 views this project as a means to improve safe walking and biking access to Emerson and Jefferson and improve the safety for drivers transiting the area, which will enhance safety for students and community members for many years to come.

ACTION ITEM 18-11-4

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

It was moved by Board member Eggemann and seconded by Board member Biagi that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve Resolution #1212: Resolution of Support for Safe Routes to School Program (SRTS) Grant Application for the Emerson Middle School Access Project.

The votes were cast as follows:

AYES: Tiu, Eggemann, Biagi, Borrelli, Sotos, Ryles

NAYES: None.

PRESENT: None.

ABSENT: Sanchez

The motion carried.

APPROVAL OF NEW HR/FINANCIAL MANAGEMENT SOFTWARE

CSBO Kolstad reported that the contract was still being reviewed with legal counsel, and that an action item would be placed on the December meeting instead.

APPROVAL OF RECOMMENDED PERSONNEL REPORT

It was noted that the Board is relying upon the recommendation of the Superintendent and administration in their professional judgment as to the hiring of these individuals per Policy 2:130.

Linda George - Employ as Special Needs Teaching Assistant at Franklin School effective November 1, 2018 - \$15.98 hourly.

Mary Granquist - Employ as Teaching Assistant at Field School effective November 26, 2018 - \$15.98 hourly.

Consilia Giustino - Employ as .5 Teaching Assistant at Washington School effective November 1, 2018 - \$15.98 hourly.

Suzanne Tomaszewski - Employ as Teaching Assistant at Washington School effective October 31, 2018 - \$15.98 hourly.

Elmin Pittges - Resign as EDK Teaching Assistant at Jefferson School effective November 6, 2018.

Anthony Surdo - Resign as Teaching Assistant at Washington School effective August 15, 2018

ACTION ITEM 18-11-6

It was moved by Board member Biagi and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Personnel Report, noting that the Personnel Report is based on the recommendation of the Superintendent and not upon the Board’s direct knowledge regarding any of the specific individuals selected for employment.

The votes were cast as follows:

AYES: Tiu, Eggemann, Biagi, Borrelli, Sotos, Ryles

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

NAYS: None.
 PRESENT: None.
 ABSENT: Sanchez
 The motion carried.

CONSENT AGENDA

A. Bills, Payroll and Benefits

Payroll & Benefits

<u>Fund</u>	<u>Fund Total</u>
10 - Education Fund -----	\$ 4,220,451.91
20 - Operations and Maintenance Fund -----	\$ 230,444.26
40 - Transportation Fund -----	\$ 739.48
50 - IMRF/FICA Fund -----	\$ 78,867.25
51 - SS/Medicare -----	\$ 96,282.41
80 - Tort Immunity Fund -----	\$ -
	Total: \$ 4,523,242.11

Checks Numbered: 14409 - 14466
 Direct Deposit: 900143470 - 900145136

Bills

<u>Fund</u>	<u>Fund Total</u>
10 - Education Fund -----	\$ 1,194,161.79
20 - Operations and Maintenance Fund -----	\$ 301,360.64
30 - Debt Services -----	\$ 167,079.98
40 - Transportation Fund -----	\$ 550,664.42
50 - Retirement (IMRF/SS/MEDICARE)-----	\$ -
60 - Capital Projects -----	\$ 1,794,215.43
61 - Capital Projects - 2017 Debt Certificates -----	\$ 112,689.80
80 - Tort Immunity Fund -----	\$ 3,380.00
90 - Fire Prevention and Safety Fund -----	\$ -
	Total: \$ 4,123,552.06

Checks Numbered: 130134-130247
 ACH's Numbered: 181900332-181900403

The Accounts Payable detailed list can be viewed on the District 64 website www.d64.org > Departments > Business Services.

B. Approval of Financial Update for the Period Ending October 31, 2018

The Financial Update can be viewed on the District 64 website www.d64.org > Departments > Business

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

Services.

C. Appointment of additional FOIA officers

D. Destruction of Audio Closed Minutes (none)

ACTION ITEM 18-11-7

It was moved by Board member Tiu and seconded by Board member Eggemann that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda for November 12, 2018, which includes: Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending October 31, 2018; Appointment of additional FOIA officers; and the Destruction of Audio Closed Recordings (none).

The votes were cast as follows:

AYES: Ryles, Sotos, Borrelli, Biagi, Eggemann, Tiu

NAYS: None.

PRESENT: None.

ABSENT: Sanchez

The motion carried.

APPROVAL OF MINUTES

ACTION ITEM 18-11-8

It was moved by Board member Biagi and seconded by Board member Sotos that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Committee-of-the-Whole Meeting on October 9, 2018; the Closed Session on October 22, 2018; and the Regular Meeting on October 22, 2018.

The votes were cast as follows:

AYES: Biagi, Borrelli, Sotos, Ryles

NAYS: None.

PRESENT: Tiu, Eggemann

ABSENT: Sanchez

The motion carried.

OTHER DISCUSSION AND ITEMS OF INFORMATION

Dr. Heinz reviewed the upcoming meeting agenda and noted changes that will be made as a result of tonight's meeting. She also noted the FOIA request received by D64, and reported that the minutes of the SRO Board Committee from October 20, 2018 had been posted to the Board meeting webpage. Turning to current events, Dr. Heinz reported that students had participated in various Veterans Day activities either on

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

Friday or today, and noted that Board member Ryles had been a guest of District 207 as well as Emerson this year. She reported on other recent activities including a full house for last week’s special showing of the Angst documentary at the Pickwick, the kick-off of the Park Ridge Community Fund employee campaign, and the upcoming fundraiser on Wednesday at the Harp and Fiddle to benefit the Kiwanis holiday food basket fundraiser for D64 families in need. Legal counsel Tony Loizzi then noted that a presentation at the October 22 meeting regarding legal services had inadvertently double-counted a payment to Ekl Williams Provenzale for legal consultation on the school resource officer intergovernmental agreements, and that he regretted the error.

ADJOURNMENT

At 11:21 p.m., it was moved by Board President Borrelli and seconded by Board member Biagi that the meeting be adjourned.

The votes were cast as follows:

AYES: Ryles, Sotos, Borrelli, Biagi, Eggemann, Tiu

NAYS: None.

PRESENT: None.

ABSENT: Sanchez

The motion carried.

President

Secretary

DRAFT

DRAFT

DRAFT

DRAFT

DRAFT

Inspire every child to



Meeting of the Board of Education Park Ridge – Niles School District 64

Regular Board Meeting Agenda
Monday, January 28, 2019
Jefferson School – Multipurpose Room
8200 Greendale Avenue
Niles, IL 60714

On some occasions the order of business may be adjusted as the meeting progresses to accommodate Board members' schedules, the length of session, breaks and other needs.

TIME

APPENDIX

7:00 p.m.

Meeting of the Board Convenes

- Roll Call
- Introductions
- Opening Remarks from President of the Board

Pledge of Allegiance

Student/Staff Recognition

- Dance Club Performance
- Boys' Basketball

A-1

Public Comments

Safety and Security 2015-18 in Review

-- Superintendent/Chief School Business Official

A-2

First Reading of Policies from PRESS Issue 99

-- Superintendent

A-3

Present Draft Calendar for 2020-21 School Year

-- Superintendent

A-4

Special Education Update December to January and Special Education Board Committee Update

-- Superintendent/Director of Student Services

A-5

Adoption of Resolution #1219 Directs the Chief School Business Official Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2019-20 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105 ILCS 5/17-1

-- Chief School Business Official

A-6

Action Item 19-01-1

Approval of Recommended Personnel Report A-7
-- Board President **Action Item 19-01-2**

Consent Agenda A-8
-- Board President **Action Item 19-01-3**

- Bills, Payroll and Benefits
- Approval of Financial Update for the Period Ending December 31, 2018
- Destruction of Audio Closed Recordings (none)

Approval of Minutes A-9
-- Board President **Action Item 19-01-4**

- Closed Meeting.....August 20, 2018
- Closed Meeting.....August 27, 2018
- Closed Meeting.....December 10, 2018
- Regular Meeting.....December 10, 2018

Other Discussion and Items of Information A-10
-- Superintendent

- Upcoming Agenda
- FOIA requests
- District Committee Updates (Elementary Learning Foundation)
- Memorandum of Information:
 - Board of Education Organizational Meeting
- Minutes of Board Committees:
 - Special Education Board Committee Meeting December 19, 2018
- Other
 - Discipline Data Report

Adjournment

Next Meeting: **Monday, February 4, 2019**
Committee-of-the-Whole: Finance – 7:00 p.m.
Jefferson School – Multipurpose Room
8200 Greendale Avenue
Niles, IL 60714

Next Regular Meeting: **Monday, February 25, 2019**
Regular Board Meeting – 7:00 p.m.
Jefferson School – Multipurpose Room
8200 Greendale Avenue
Niles, IL 60714

November 13, 2018

Ms. Bernadette Tramm
Public Information Coordinator
Park Ridge-Niles School District #64
Hendee Educational Service Center (ESC)
164 S. Prospect Ave.
Park Ridge, IL 60068

Attn: Freedom of Information Office

To Ms. Tramm:

This request is being made under the Illinois Freedom of Information Act. What is requested are:

- 1.) Copies of the invoices and/or billings from Quest to Park Ridge-Niles School District #64 for operation of the foodservice program for the time period of September 1, 2018 through October 31, 2018.
- 2.) A summary of income and expenses of the food service program from the 2017-18 school year as prepared by the Park Ridge-Niles School District #64 or Quest.
- 3.) A summary of income and expenses of the food service program for October 2018, as prepared by the Park Ridge-Niles School District #64 or Quest.

The requested information is for the purpose of comparison to my local district. It would be preferred that the information requested be sent electronically via email. Thank you.

Sincerely,

D. Bertleson


[REDACTED] -
From: **Alice Dobrinsky** [REDACTED]
Date: Fri, Nov 16, 2018 at 2:06 PM
Subject: FOIA Request
To: <lfrost@d64.org>, Bernadette Tramm <btramm@d64.org>
Cc: Johnson, Jennifer [REDACTED] >, Heather Cherone [REDACTED]

Hi Bernadette & Lea Anne,

Please email me all documents related to the resignation and/or potential resignation of D64 Board Member Eastman Tiu, including, but not limited to emails, memos, calendar entries, notes, correspondence between D64 attorneys, board members, administrators / staff, and any other parties / person.

--
Sincerely,
Alice Dobrinsky



Bernadette Tramm <btramm@d64.org>

FOIA request: Candidate applications

1 message

Johnson, Jennifer [REDACTED]
To: Bernadette Tramm <BTramm@d64.org>

Wed, Nov 28, 2018 at 2:48 PM

RE: Illinois FOIA Request

Dear Bernadette:

Pursuant to the Illinois Freedom of Information Act, 5 ILCS 140, I am requesting:

Copies of applications, resumes and any and all written materials submitted by all candidates applying for the District 64 school board vacancy.

Under FOIA, "[a]ll records in the custody or possession of a public body are presumed to be open to inspection or copying." As a representative of the news media I ask that you waive any applicable fees. This information is being sought on behalf of the Park Ridge Herald-Advocate and Chicago Tribune.

As this information is of timely value, I would appreciate your communicating with me by telephone or e-mail if you have questions regarding this request. Due to the timing of the board interviews, I would request that this information be submitted to us as soon as possible.

Thank you for your assistance.

Jennifer Johnson
Staff Writer
Park Ridge Herald-Advocate
Chicago Tribune

[REDACTED]

parkridge.chicagotribune.com

www.facebook.com/prheraldadvocate

Twitter: [@ParkRidge_HA](https://twitter.com/ParkRidge_HA)

[@Jen_Tribune](https://twitter.com/Jen_Tribune)



Bernadette Tramm <btramm@d64.org>

SmartProcure FOIA Request to Park Ridge-Niles Community Consolidated School District No. 64 for PO/Vendor Information

1 message

Bethany Simpson [REDACTED]
To: btramm@d64.org

Mon, Dec 3, 2018 at 9:08 AM

Good morning Ms. Tramm,

SmartProcure is submitting a commercial FOIA request to the Park Ridge-Niles Community Consolidated School District No. 64 for any and all purchasing records from 3-13-2018 to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.

The specific information requested from your record keeping system is:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price
6. Vendor ID number, name, address, contact person and their email address

If you would like to let me know what type of financial software you use, I may have report samples that help to determine how, or if, you are able to respond.

Please email the information or use the following web link. There is no file size limitation:

[REDACTED]

If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.

If you have any questions, please feel free to respond to this email or I can be reached at the phone number below in my signature.

Regards,

Bethany Simpson
Data Acquisition Specialist
SmartProcure
Email: [REDACTED]
Direct Line: [REDACTED]



Bernadette Tramm <btramm@d64.org>

FOIA Request

1 message

Amy Bartucci [REDACTED]
To: btramm@d64.org

Wed, Dec 5, 2018 at 8:23 AM

Hello

As a follow up to last February's uniform grievance related to the FOIA I submitted, I am looking for accurate numbers that report # of users of the Hot Lunch program to date. Luann had mentioned that the numbers may be higher than last year. I am monitoring what percentage of students bring their lunch from home in our District.

Amy Bartucci

To: Board of Education
Dr. Laurie Heinz, Superintendent
From: Dr. Lori Lopez, Assistant Superintendent for Student Learning
Date: December 10, 2018
Re: 5Essentials Survey 2019

District 64 will administer the 5Essentials statewide survey of school climate and learning conditions in January. Mandated by the Illinois State Board of Education (ISBE), the survey provides an opportunity for students, teachers, and parents to have a voice in improving their schools.



The Illinois 5Essentials Survey provides a comprehensive picture of a school's organizational culture in an individualized report measuring five "essentials" critical for school success:

- Effective Leaders
- Collaborative Teachers
- Involved Families
- Supportive Environment
- Ambitious Instruction

UChicago Impact is providing the Illinois 5Essentials to schools statewide on behalf of ISBE. Twenty years of research at the University of Chicago has shown that schools that were strong on at least three of the 5Essentials were 10 times more likely to make substantial gains in improving student reading and math than schools that were weak on three or more of the Essentials.

District 64 previously participated in the survey in 2013, 2015 and 2017. Beginning this school year, ISBE has mandated that districts will conduct the survey for students and staff *annually*. Beginning in 2018-19, survey participation will contribute to a school's summative designation as defined by the Every Student Succeeds Act (ESSA) plan introduced in October. An optional parent survey is available to all schools as a supplement to this 5Essentials Survey for teachers and students.

Also, new this year, students in grades 4 and 5 will participate for the first time; previously only D64 middle school students participated.

The timeline for District 64 will be as follows:

- Students and teachers will be asked to take the 20-minute survey to help identify strengths and weaknesses in their school's learning environment:
 - Students in grades 4-8 will take the survey from January 7-18, 2019.

- Teachers at all grade levels will take the survey at the building meeting on January 16, 2019.
- Parents will be invited to take the optional survey supplement from January 7-18, 2019.

Principals and superintendents are expected to receive their 5Essentials Reports in March 2019. Survey results will also be reported publicly on the 5Essentials reporting website in spring 2019, and will appear on the State School Report Card website in fall 2019 and will be shared with the D64 Board of Education.

**BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
Minutes of the Special Board of Education Meeting held at 6:00 p.m.
November 13, 2018
Carpenter School - LRC
300 N. Hamlin, Park Ridge, IL 60068**

The meeting was called to order at 6:04 p.m. by Board member and committee co-chairman Larry Ryles. Also present were: Board of Education member and committee co-chairman Fred Sanchez; District 64 Superintendent Laurie Heinz; District 64 Director of Student Services Lea Anne Frost; Rick Van Roeyen; Kristin Davis; Amy Brown; Barb Spiewak; Miki Tesija; and Kay Schneider. Committee member Lynn Condon was absent. In addition, also present were D64 legal counsel Tony Loizzi of Hodges Loizzi Eisenhammer Rodick and Kohn (HLERK) and about 12 members of the public.

Open Meetings Act Q & A with Tony Loizzi, HLERK

A handout titled, “Open Meetings Act Basic Training for Special Education Committee of CCSD64” was distributed to the committee members. Mr. Loizzi reviewed the outline of the Open Meetings Act, including what constitutes a meeting such as notice, an agenda, and minutes. He also reviewed the number of committee members and the need for a quorum. In this case with nine members, three is a majority of a quorum. However, if three committee members are discussing the business of a committee, that is unlawful business; these types of discussions also pertain to emails, texting, and other contemporaneous communication. Mr. Loizzi further discussed the definition of a “meeting,” including the need for committee members to be trained. He also addressed other components of a “meeting” such as time, place and notice requirements. Mr. Loizzi distinguished that this committee is strictly defined to the business listed on the agenda. He also identified that public comment must be provided at each of the committee meetings and written minutes are required and need to be posted for a minimum of 60 days. Lastly, from the packet, Mr. Loizzi discussed enforcement and the possible consequences for violations including criminal and civil penalties.

Mr. Loizzi provided a question and answer opportunity for the committee members. One item discussed was how topics related to those items discussed at the committee cannot be discussed outside of the committee meeting by more than two members.

Another question was in regards to responding to social media. Mr. Loizzi indicated that if it is clear that the comment is being sent directly to the original person, not a committee member, then the communication is fine. However, if it becomes apparent that committee members are interacting, this can become an issue. Time is also a factor that impacts whether or not there is an interaction between committee members (“4-hour rule”).

Board of Education Meeting Updates

Dr. Frost provided the committee with an update on her last two monthly Board meeting updates. She reminded committee members that all presentations are available within the Board packets, which are posted online.

She noted that her monthly updates report on progress in four key targets:

1. Staffing -- A .5 resource teacher at Roosevelt has been requested and the department is currently investigating the need for another social worker to service the middle schools. Additionally, data systems for the collection of information are being prepared to be used for projecting staffing during the 2019-20 school year.
2. Professional Development -- This is an on-going activity. Much training is occurring on Wednesday early release time as well as the opportunity to engage in after-school professional development options. Mrs. Brown asked if teacher assistants (TA) attend and it was shared that they are not required according to the collective bargaining agreement. Ms. Tesija asked if TAs receive incentives to attend training; TAs can attend through principal approval and timesheets. TAs were provided with training on November 6 on characteristics of autism, sensory integration, and mindfulness techniques. Staff are also providing training, based on needs within buildings. It was shared that TAs meet monthly with principals and other related service providers regarding students and training needs. Member Ryles asked that administration check to see if all principals are meeting with the TAs in their buildings.
3. Consistency -- Policies and procedures are being developed and training is being provided to staff on implementation. Dr. Frost shared that policies, procedures, and training documents are being archived on the District 64 staff portal. The goal is to ensure all buildings are being consistent in practice. The Wednesday early release schedule has various uses for staff to collaborate and train together. It was asked if the principals are involved in training, such as in regards to discipline. Dr. Frost responded that principals have attended our Wednesday training sessions. A question was posed as to who delivers discipline; Dr. Frost and Dr. Heinz indicated that depending on the type and severity of the behavior, those who administer discipline techniques would vary but would include the classroom teacher, social worker, and building administrators.
4. Message of Inclusion -- The Special Education Board Committee and the PT3 group continue to meet. Disability Awareness planning is evolving; principals have access to it as additional activities and resources are being added. Additionally, we have a group working on creating a District-wide Special Olympics team. At this time the focus is expanding to include 5th grade and continuing to include middle schoolers so we have the appropriate number of volunteers for supervision. The date for the event is May 5, 2019. Mr. Ryles indicated that he would like to see a multi-school Special Olympics field

day with a picnic for students and families. The District is returning students from outplacements to home schools when they are ready to begin re-integrating and appropriate supports are available. To date, we have six students who are currently transitioning back. Mrs. Spiewak asked about the “progress made” document. Dr. Frost is creating a document that merged the audit findings and shows progress in each area. Dr. Frost shared that it is continuing to be updated.

Parents and Teachers Talking Together (PT3) Update

PT3 has met three times during September and October. The next three meetings have been scheduled: December 11, January 29 and February 26. The initial meetings focused on relationship building; our next meetings will be a review of the 5 Priorities by the sub-groups and a determination of activities. PT3 is a 38-member group. If any member is not able to participate, we would find a replacement for that individual.

It was asked what is the relationship between the audit and the areas of focus within PT3? Since PT3 developed their priorities before the release of the audit findings, the December 11 meeting will begin with a review of the activities to define if some activities should be added or deleted. Ms. Tesija asked that the document that Dr. Frost is creating that aligns the audit findings with the progress made should be shared with the PT3 groups, so there is no duplication of work.

PTA/O and Sped Parent Liaison

Maura Cullens is coming to the next Special Education Board Committee meeting. She will be meeting with Dr. Frost next week to plan. Ms. Tesija indicated that Ms. Cullens attempted to make the parent group official a few years ago. Ms. Tesija stated that she attended the parent meeting a few weeks ago. Some of the committee members like the idea of an overarching PTO for special education with tentacles to each of their buildings. The goal would be to create continuity, consistency and a forum they, special education parents, own/run. It was discussed that they could possibly introduce special education concepts to general education parents that promote awareness and acceptance. Additionally, there are ideas about parent training (new parents starting in Jefferson) and a parent newsletter (also on the PT3 Priority list). Dr. Heinz was able to find a National Special Education PTO (SEPTA) online.

Scheduling Upcoming Meetings

Topics for the agenda were set to include:

- Mrs. Cullen’s Overview of Parent Group
- PT3 Update
- Board Update
- Report Back regarding TA time with Building Administrators

The next meeting will be on Wednesday, December 19, 2018, at Carpenter School.

Public Comments

- Deborah Lovett - Asked when will the work of PT3 be rolled out to parents? How will sub-groups interact? How will parents know where and when to attend?
- Tom Fisher - Asked what are the roles and responsibilities between PT3, Board Committee, and larger Board? Mr. Ryles talked about how this committee moves PT3 items to the Board. He further asked how trained are building administration on IEPs, BIPs, and the reliance on the BCBA? Dr. Frost and Dr. Heinz indicated that staff are trained but that training is continuing. He also asked about Continuum of Service and Dr. Frost shared that our current programs and services are listed on the website, but offerings are being examined and evolving. Mr. Fisher also asked about how integration will be brought into District 64?
- Ms. Tesija - Asked if administrators have been trained in de-escalation strategies. Dr. Heinz indicated that staff receive continuous training on de-escalation techniques and that each building has a crisis team to assist with extreme behaviors. Dr. Frost indicated that we are training additional staff to be trainers in the District.

Other Items

- Suggestion to add names of Special Education Board Committee on the website.
- Suggestion to provide nameplates for committee members at the next meeting.

Adjournment

The meeting was adjourned by general consent at 7:31 p.m.