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

Regular Board Meeting Agenda
Monday, December 11, 2017
Jefferson School – Multipurpose room
8200 N. Greendale Avenue
Niles, IL 60714

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

TIME

APPENDIX

- 6:00 p.m. **Meeting of the Board Convenes**
- Roll Call
 - Introductions
 - Opening Remarks from President of the Board
- 6:00 p.m. • **Board Recesses and Adjourns to Closed Session**
-- Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2 (c)(2)]; the purchase or lease of real property for the use of the District, including meetings held for the purpose of discussion whether a particular parcel should be acquired. [5 ILCS 120/2 (c)(5)] and the placement of individual students in special education programs and other matters relating to individual students. [5 ILCS 120/2(c)(10)].
- 6:45 p.m. • **Board Adjourns from Closed Session and Convenes to a Public Hearing on the Tax Levy**
- 7:00 p.m. • **Board Adjourns from Public Hearing on the Tax Levy and Resumes Regular Board Meeting**
- **Musical Prelude**
-- Emerson Chamber Orchestra
 - **Pledge of Allegiance**
 - **Public Comments**
 - **Report and Acceptance of Annual Audit FY17**
-- Assistant Chief School Business Official-Brian Imhoff **Action Item 17-12-1**

- Adoption of Final 2017 Tax Levy Resolution #1193, Resolution #1194 Instruct the County Clerk How to Apportion 2017 Tax Levy Extension Reductions, and Resolution #1195 Authorizing Tax For Illinois Municipal Retirement Purposes** **A-2**

-- Chief School Business Official **Action Item 17-12-2**
- Water Testing Update** **A-3**

-- Chief School Business Official/Director of Facility Management
- Special Education Placement Update** **A-4**

-- Superintendent
- Discussion on School Resource Officers** **A-5**

-- Superintendent
- Present Draft Calendar for 2018-19 School Year and Tentative Draft Calendar for 2019-20 School Year** **A-6**

-- Superintendent
- First Reading of Policy 7:180** **A-7**

-- Superintendent
- Approval of Recommended Personnel Report** **A-8**

-- Board President **Action Item 17-12-3**
- Consent Agenda** **Action Item 17-12-4** **A-9**

-- Board President

 - Bills, Payroll and Benefits
 - Approval of Financial Update for the Period Ending November 30, 2017
 - Resolution #1196 Regarding the School District to Pay Certain Invoices Prior to Board Approval at the January 22, 2018 Regular Board of Education Meeting
 - Second Reading and Approval of Policy 7:180
 - Destruction Audio Closed Minutes (none)
- Approval of Minutes** **Action Item 17-12-5** **A-10**

-- Board President

 - Closed Session Meeting -----November 13, 2017
 - Regular Board Meeting -----November 13, 2017
 - Closed Session Meeting -----October 23, 2017
 - Closed Session Meeting -----October 10, 2017
- Other Discussion and Items of Information** **A-11**

-- Superintendent

 - Upcoming Agenda
 - Freedom of Information Act (FOIA) Requests
 - District Committee Update (Traffic Safety)
 - Memoranda of Information
 - Illinois Youth Survey 2017-18

- Update on Middle School Review Committee Activities
- Minutes of Board Committees (none)
- Other
 - Triple I Conference

• **Adjournment**

Next Regular
Meeting:

Monday, January 22, 2018

Regular Board Meeting – 7:00 p.m.

Jefferson School – Multipurpose Room (*moved from Roosevelt School*)

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.

Upcoming Meetings and Topics
As of December 6, 2017

January 22, 2018 – Jefferson School – Multipurpose Room

Regular Board Meeting – 7:00 p.m.

- Pledge of Allegiance
- Adoption of Resolution # Directs the Chief School Business Official Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2018-19 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105ILCS 5/17-1
- Discussion Regarding 2018-19 Registration and Residency Verification Process
- Child Care with Confidence Lease/Jefferson Space
- Next Steps Facilities Financial Framework
- Discussion on Enrollment at Emerson and Lincoln Schools
- Enrollment Projections for 2018-19 School Year and Discussion on Staffing 2018-19
- Discussion on Student Fees
- Approval of Emerson/Franklin Roofing Replacement Bid
- Approval of Emerson/Jefferson Paving Bid
- Approval of Lincoln/Franklin Tuck Pointing Bid
- Approval of Roosevelt – Plumbing Replacement
- Recommendation and Approval of Personnel Report
- Adopt 2018-19 Tentative Calendar and 2019-20 Tentative Calendar (consent)
- Approval of Financial Update for the Period Ending December 31, 2017
- Review of Audio Closed Minutes
- Discipline Data Report
- 2017 District 64 Employee Campaign for Park Ridge Community Fund

February 5, 2018 – Jefferson School – Multipurpose Room

Committee-of-the-Whole: Finance – 7:00 p.m.

Special Board Meeting – 8:00 p.m.

- Approval of Roosevelt – Corridor Flooring Replacement Bid
- Approval of Lincoln School Mechanical Equipment Rep. Bid
- Second Reading and Approval of Policies from PRESS Issues (consent)

February 26, 2018 – Jefferson School – Multipurpose Room

Regular Board Meeting – 7:00 p.m.

- Pledge of Allegiance and Welcome – Mrs. Lisa Halverson, Principal Jefferson School
- Approval of Financial Update for the Period Ending January 31, 2018
- Mid-Year Update on 2020 Vision Strategic Plan Year 3 Implementation
- Superintendent Evaluation Mid-Year Update
- Review Enrollment Projections 2018-19
- Begin Discussion on 2018-19 Administrative Salaries
- Approval of ESC Entry Stair and ADA Ramp Bid

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- Approval of Carpenter School LRC Remodeling Bid
- Approval of Roosevelt – HLS Classroom/Office Bid
- Approval of 2018 Sealcoating Multiple Schools Bid
- Recommendation and Approval of Personnel Report
- Approval of Financial Update for the Period Ending January 31, 2018

Future Meeting Topics

- SEL Year 1 Update (March or April 2018)
- Acceptance of Bids for Summer 2018 Projects (TBD)
- Recommendation and Approval of Personnel Report (3/12/18)
- Approval of Financial Update for the Period Ending February 28, 2018 (3/12/18-consent)
- Approval of Student/Parent Handbook 2018-19
- Recommendation and Approval of Personnel Report (4/23/18)
- Approval of Financial Update for the Period Ending March 31, 2018 (4/23/18-consent)
- Recommendation for Regular Education Transportation (Spring 2018)
- Discussion on School Resource Officers Future Years (5/21/18)
- Recommendation and Approval of Personnel Report (5/21/18)
- Approval of Financial Update for the Period Ending April 30, 2018 (5/21/18-consent)
- Recommendation and Approval of Personnel Report (6/25/18)
- Approval of Financial Update for the Period Ending May 31, 2018 (6/25/18-consent)
- Superintendent End-of-Year Evaluation (May/June 2018)
- Discipline Data Report (6/25/18)
- Follow-up Discussion on Emerson Lighting Proposal
- Resolution to Adopt Disclosure Compliance Policy
- Wellness Policy (memo)

The above are subject to change.

To: Board of Education
Dr. Laurie Heinz, Superintendent

From: Brian Imhoff, Assistant Chief School Business Official

Date: December 11, 2017

Subject: Report and Acceptance of Annual Audit FY17

The following documents are enclosed for Board review and acceptance:

- Audited Financial Statements for the year ended June 30, 2017
- ISBE Annual Financial Report for the year ended June 30, 2017
- Required Communication Letters

Background

Public school districts in Illinois are required to have an audit performed annually by an independent, external auditor. Klein Hall CPA's completed District 64's audit for the year ending June 30, 2017. 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 CPA's 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 Results

District 64 received an unqualified audit opinion for 2016-17, 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 year-end balances.

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" typically 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. No recommendations were reported for District 64 in 2016-17.

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 routinely serves as the basis for many of the Board's decisions. The opinions of the independent auditor also add transparency regarding how the community's money is being spent. The District is always receptive to the auditor's requests for information and recommendations regarding procedural improvements. There are many District employees who prepare data and answer questions for the auditors each year, so the Business Office is pleased to be able to report to the Board the completion of another successful financial audit.

ACTION ITEM 17-12-1

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, 2017.

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

December 11, 2017

**PARK RIDGE-NILES
SCHOOL DISTRICT 64**

Annual Financial Report

**For The Year Ended June
30, 2017**

PARK RIDGE-NILES SCHOOL DISTRICT 64

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PARK RIDGE-NILES SCHOOL DISTRICT 64

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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, 2017, 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, 2017, 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.

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, 2016, 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 2016 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 2016 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 2016 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 September 28, 2017, 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 black ink that reads "Klein Hall CPAs". The signature is written in a cursive, flowing style.

Klein Hall CPAs
Aurora, Illinois
September 28, 2017

PARK RIDGE-NILES SCHOOL DISTRICT 64
Management's Discussion and Analysis
For the Year Ended June 30, 2017

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, 2017. 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 \$11.5. This represents a 14.4% decrease from 2016.
- General revenues accounted for \$68.7 in revenue or 74% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$24.1 or 26% of total revenues of \$92.8.
- The District is positioned to receive a Recognition financial profile rating from the Illinois State Board of Education for 2017, which is the highest possible rating. The State Board officially approves the ratings in March.
- The District made the final payments on its 2001 and 2008 debt issuances during the year.

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 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, 2017

Financial Analysis of the District as a Whole

Net position: The *combined* net position decreased 14.4% to \$68.2 million as of June 30, 2017 (See Figure A-1). The decrease is mainly attributable to two events. The District reappraised its property and equipment during the fiscal year, which reduced the value of its capital assets by approximately \$9 million. The District also issued \$8.8 million of debt certificates, which are a long-term debt instrument that will be repaid from operating funds over the next 15 years. Despite the decrease in net assets, the District continues to maintain a stable financial position.

Figure A-1
 Condensed Statement of Net Position (in millions of dollars)

	Governmental Activities	
	2017	2016
Assets		
Current and other assets	\$ 101.5	\$ 95.5
Capital assets	39.3	47.7
Total Assets	140.8	143.2
Deferred Outflows		
Deferred outflows related to pensions	3.9	4.2
Total Deferred Outflows	3.9	4.2
Liabilities		
Current and other liabilities	7.3	6.4
Long-term debt outstanding	36.2	28.7
Total Liabilities	43.5	35.1
Deferred Inflows		
Property taxes levied for subsequent year	32.0	31.8
Deferred inflows related to pensions	1.0	0.8
Total Deferred Inflows	33.0	32.6
Net position		
Net investment in capital assets	28.7	35.8
Restricted	20.9	12.2
Unrestricted	18.6	31.7
Total Net Position	\$ 68.2	\$ 79.7

The District's total revenues increased 1% to \$92.8 million (See Figure A-2). Property taxes account for approximately 71% of the District's total revenues. An additional 24% of the District's revenue comes from general state aid and state and federal grants. Only 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 increased 18% to \$104.3 million (See Figure A-2) primarily due to an independent appraisal's revaluation of the District's capital assets. The District's expenses are predominantly related to instructing, caring for (pupil services), and transporting students (69%). Administrative and business activities accounted for 8% of total costs, and another 18% was for maintenance and operation of the District's buildings. 5% of expenses relate to community services, tuition paid to private facilities, and interest on long-term debt, which are combined into the other category. All percentages are comparable to the prior year.

PARK RIDGE-NILES SCHOOL DISTRICT 64
Management's Discussion and Analysis
For the Year Ended June 30, 2017

Total expenses surpassed revenues, decreasing net position by \$11.5 million over last year.

Figure A-2
Changes in Net Position from Operating Results (in millions of dollars)

	Governmental Activities	
	2017	2016
Revenues		
<i>Program Revenues</i>		
Charges for Services	\$ 3.7	\$ 3.9
Operating Grants & Contributions	20.4	18.5
Capital Grants & Contributions	-	-
<i>General Revenues</i>		
Taxes	66.4	66.8
General State Aid	1.7	1.6
Other	0.6	1.0
Total Revenues	<u>92.8</u>	<u>91.8</u>
Expenses		
Instruction	58.9	56.7
Pupil & Instructional Services	10.8	9.6
Administration & Business	8.5	8.8
Transportation	2.9	2.6
Operations & Maintenance	18.5	6.9
Other	4.7	3.5
Total Expenses	<u>104.3</u>	<u>88.1</u>
Increase (decrease) in net position	(11.5)	3.7
Net position - beginning of year	79.7	76.0
Net position - end of year	<u><u>\$ 68.2</u></u>	<u><u>\$ 79.7</u></u>

PARK RIDGE-NILES SCHOOL DISTRICT 64
Management's Discussion and Analysis
For the Year Ended June 30, 2017

Figure A-3 Sources of Revenues for Fiscal Year 2017

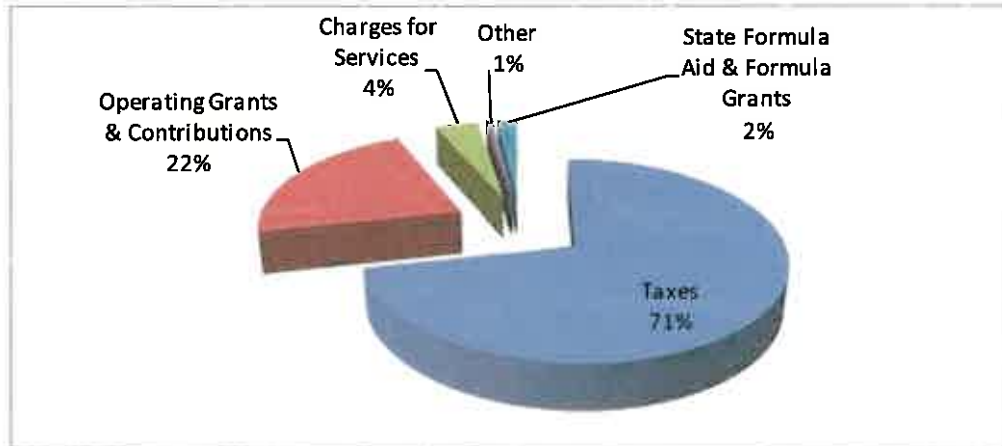
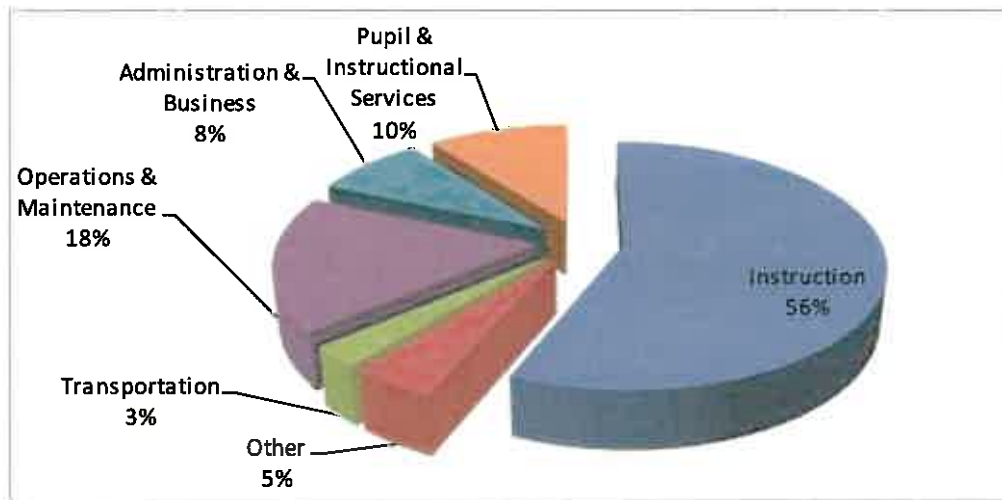


Figure A-4 Expenses for Fiscal Year 2017



Governmental Activities

The District's governmental activities reported a 1% increase in revenues and a 18% increase in expenses as compared to the prior year. This resulted in an \$11.5 million decrease in net position for fiscal year 2016-17. The District experienced a larger increase in expenses than normal because capital assets were reduced by about \$9 million as part of an independent appraisal that revalued the District's property and equipment. The District also transferred \$10 million of fund balance from its Working Cash reserves to the Capital Projects Fund over the last two years, which resulted in higher spending in 2016-17 for facility improvements.

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. Three of its five governmental funds reported increases in fund balance in fiscal year 2016-17. The governmental funds as a whole reported fund balances of \$61.7 million, as compared to last year's ending fund balances of \$57.3 million.

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 \$40.8 million of the District's \$61.7 million total fund balance is considered unassigned. This means the remaining \$20.9 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 lower than budgeted revenues by \$1.2 million. This equates to only a 1.4% difference from budget and is mostly attributable to the uncertainty involved with predicting when state and federal grant revenue will be received.
- The General Fund's expenditures were lower than budgeted by \$0.9 million (1.1%). The budget includes an estimate for contingencies in the amount of \$0.5 million with no actual expenses. The District also had fewer students outplaced for special education services than expected this year, as tuition expenses were \$0.4 million less than budgeted.
- The General Fund also includes a \$4.5 million transfer out to the Capital Projects Fund. The District pulled this money from its Working Cash Fund reserves to fund summer facility improvements in 2017 and 2018.

Capital Asset and Debt Administration

Capital Assets

By the end of 2017, the District had invested \$39.3 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 \$5.6 million, while additions to buildings and equipment amounted to \$6.4 million and deletions to buildings and equipment amounted to \$9.2 million.

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

	Governmental Activities	
	2017	2016
Land	\$ 0.4	\$ 0.4
Construction in progress	6.8	1.8
Buildings & Improvements	31.3	44.3
Equipment	0.8	1.2
TOTAL	\$ 39.3	\$ 47.7

Long-Term Debt

At year-end, the District had \$36.2 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	
	2017	2016
General obligation bonds	\$ 10.1	\$ 12.2
Other long-term debt	26.1	16.5
TOTAL	\$ 36.2	\$ 28.7

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 2016 CPI-U of 2.1% affects the District's ability to increase its operating fund revenues for fiscal year 2017-18 and beyond.

The District continues to monitor the State of Illinois' financial condition, budget discussions, and legislation closely. Legislation was recently passed establishing a new Evidence Based Funding Model for Illinois schools beginning in 2017-18. The formula for distributing funds is complex, but preliminary data published by the Illinois State Board of Education indicated District 64 would receive the same amount of overall funding in 2017-18 as the previous year. The new funding model will hopefully make State revenue streams more predictable for budgeting purposes.

There are also some important factors impacting future expenses of the District. State legislators continue to discuss reform measures for the TRS pension system, which potentially could lead to a shift of pension costs to local school districts. The District closely monitors news from Springfield on this topic as it becomes available and adjusts long-term financial projection assumptions accordingly.

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, 2017

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 66,976,424
Receivables	
Property taxes	31,986,354
Due from other governments	2,366,870
Other receivables	154,250
Capital assets	
Land and construction in progress	7,172,205
Other capital assets, net of accumulated depreciation	<u>32,148,067</u>
Total Assets	<u>140,804,170</u>
Deferred Outflows	
Deferred outflows related to pensions	<u>3,887,740</u>
Total Deferred Outflows	<u>3,887,740</u>
Liabilities	
Accounts payable	2,164,745
Accrued interest payable	58,820
Accrued salaries and related expenditures	5,059,934
Noncurrent liabilities:	
Due within one year	3,384,849
Due in more than one year	<u>32,847,675</u>
Total Liabilities	<u>43,516,023</u>
Deferred Inflows	
Property taxes levied for subsequent year	31,986,354
Deferred inflows related to pensions	<u>1,000,851</u>
Total Deferred Inflows	<u>32,987,205</u>
Net Position	
Net investment in capital assets	28,735,384
Restricted for	
Tort immunity	911,192
Student transportation	2,989,013
Employee retirement	1,171,242
Capital projects	11,783,988
Debt service	3,984,231
Unrestricted	<u>18,613,632</u>
Total Net Position	<u>\$ 68,188,682</u>

See accompanying notes to basic financial statements

PARK RIDGE-NILES SCHOOL DISTRICT 64
Statement of Activities
Year Ended June 30, 2017

Functions	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Total Governmental Activities
Governmental Activities				
Instructional services				
Regular programs	\$ 30,183,034	\$ 1,592,827	\$ 244,482	\$ (28,345,725)
Special programs	8,348,499	-	3,197,445	(5,151,054)
Other programs	4,588,924	1,116,424	69,764	(3,402,736)
State retirement contributions	15,744,299	-	15,744,299	-
Support services				
Pupils	5,752,800	-	-	(5,752,800)
Instructional staff	5,004,302	-	-	(5,004,302)
General administration	2,209,440	-	-	(2,209,440)
School administration	2,896,584	-	-	(2,896,584)
Business	3,433,111	522,707	32,205	(2,878,199)
Operation and maintenance of facilities	18,494,997	447,414	17,614	(18,029,969)
Transportation	2,895,675	54,284	1,135,989	(1,705,402)
Central	2,474,119	-	-	(2,474,119)
Other	630	-	-	(630)
Community services	718,046	-	-	(718,046)
Payments to other districts	956,846	-	-	(956,846)
Interest on long-term liabilities	570,832	-	-	(570,832)
Total school district	\$ 104,272,138	\$ 3,733,656	\$ 20,441,798	(80,096,684)
General revenues				
Property taxes levied for				
General purposes				56,816,170
Transportation				2,853,592
Retirement				2,407,815
Debt service				3,076,428
Personal property replacement taxes				1,241,598
Federal and state aid not restricted to specific purposes				1,682,678
Earnings on investments				119,035
Miscellaneous				386,683
				<u>68,583,999</u>
				Change in net position (11,512,685)
				<u>Net position - beginning 79,701,367</u>
				<u>Net position - ending \$ 68,188,682</u>

See accompanying notes to basic financial statements

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Balance Sheet
 Governmental Funds
 June 30, 2017

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 46,006,763	\$ 13,023,199	\$ 7,946,462	\$ 66,976,424
Receivables				
Property taxes	27,583,642	-	4,402,712	31,986,354
Due from other governments	1,797,678	-	569,192	2,366,870
Other receivables	130,633	13,688	9,929	154,250
Total Assets	\$ 75,518,716	\$ 13,036,887	\$ 12,928,295	\$ 101,483,898
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 815,346	\$ 1,252,899	\$ 96,500	\$ 2,164,745
Accrued salaries and related expenditures	4,887,700	-	1	4,887,701
Total Liabilities	5,703,046	1,252,899	96,501	7,052,446
Deferred Inflows				
Other deferred revenue	496,814	-	284,596	781,410
Property taxes levied for subsequent year	27,583,642	-	4,402,712	31,986,354
Total Deferred Inflows	28,080,456	-	4,687,308	32,767,764
Fund Balances				
Restricted				
Tort immunity	911,192	-	-	911,192
Student transportation	-	-	2,989,013	2,989,013
Employee retirement	-	-	1,171,242	1,171,242
Capital projects	-	11,783,988	-	11,783,988
Debt service	-	-	3,984,231	3,984,231
Unassigned	40,824,022	-	-	40,824,022
Total Fund Balances	41,735,214	11,783,988	8,144,486	61,663,688
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 75,518,716	\$ 13,036,887	\$ 12,928,295	\$ 101,483,898

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, 2017

Total fund balances - governmental funds \$ 61,663,688

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 \$83,215,900 and the accumulated depreciation is \$43,895,628. 39,320,272

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. 781,410

A portion of the termination benefits liability is due in greater than one year and therefore not accrued in the governmental funds (172,233)

Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. (58,820)

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	(19,570,350)
Other post employment benefits	(3,421,829)
Net pension liability - TRS	(6,137,061)
Net pension liability - IMRF	(6,888,533)
Compensated absences	(214,751)

Deferred inflows and outflows of resources related to pensions are not reported in governmental funds

Deferred outflows	3,887,740
Deferred inflows	(1,000,851)

Net position of governmental activities \$ 68,188,682

PARK RIDGE-NILE SCHOOL DISTRICT 64
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017

	General	Capital Projects	Nonmajor Governmental Funds	Totals Governmental Funds
REVENUES				
Local sources	\$ 61,640,517	\$ 46,529	\$ 8,579,967	\$ 70,267,013
State sources	18,896,971	-	851,393	19,748,364
Federal sources	1,962,666	-	-	1,962,666
Total Revenues	82,500,154	46,529	9,431,360	91,978,043
EXPENDITURES				
Current operating				
Instruction	56,361,657	-	893,716	57,255,373
Support services	24,636,846	6,234,106	4,179,629	35,050,581
Community services	487,309	-	161,363	648,672
Payments to other districts	954,960	-	1,886	956,846
Debt service				
Principal	-	-	3,043,240	3,043,240
Interest and other	-	-	549,180	549,180
Total Expenditures	82,440,772	6,234,106	8,829,014	97,503,892
Excess (deficiency) of revenues over expenditures	59,382	(6,187,577)	602,346	(5,525,849)
OTHER FINANCING SOURCES (USES)				
Bonds issued	-	8,650,118	144,882	8,795,000
Premium from bonds issued	-	599,882	-	599,882
Proceeds from capital lease	527,142	-	-	527,142
Transfers in	-	4,500,000	356,718	4,856,718
Transfers out	(4,856,718)	-	-	(4,856,718)
Sale of capital asset	3,015	-	-	3,015
Total other financing sources (uses)	(4,326,561)	13,750,000	501,600	9,925,039
Net change in fund balance	(4,267,179)	7,562,423	1,103,946	4,399,190
Fund balances at beginning of year	46,002,393	4,221,565	7,040,540	57,264,498
FUND BALANCES AT END OF YEAR	\$ 41,735,214	\$ 11,783,988	\$ 8,144,486	\$ 61,663,688

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, 2017

Net change in fund balances - total governmental funds \$ 4,399,190

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	6,408,184
Depreciation expense	(5,594,631)
Loss on disposals	(9,222,481)

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. 781,410

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	(58,820)
Change in other post employment benefits	(414,231)
Change in compensated absences	(931)
Change in net pension liability - TRS	(1,237,119)
Change in net pension liability - IMRF	986,370
Change in deferred inflows/outflows related to pensions	(545,777)
Change in long-term portion of termination benefits	(172,233)

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	37,168
Proceeds from sale of bonds	(9,322,142)
Premium on bonds sold	(599,882)
Repayment of bond and loan principal	3,043,240

Change in net position of governmental activities \$ (11,512,685)

See accompanying notes to basic financial statements

PARK RIDGE-NILES SCHOOL DISTRICT 64
Agency Fund - Activity Fund
Statement of Fiduciary Assets and Liabilities
June 30, 2017

Assets

Cash	<u>\$ 121,707</u>
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Liabilities

Due to organizations	<u>\$ 121,707</u>
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See accompanying notes to basic financial statements.

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 fund types:

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.

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.

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 Type

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.

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 are recorded at estimated fair 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.

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 or expected to be collected within 60 days of year end (provided any 60 day collections do not include taxes from the second installment) to be used to pay liabilities of the current period is recognized as revenue. The tax receivable less the amount expected to be collected within 60 days of year end to be used to pay liabilities of the current period 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, 2017 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 entitled to be compensated for vacation time. Vacation time earned in the previous year is credited to each employee on July 1 of the new year.

All certified employees receive a specified number of sick days per year depending on their years of service, in accordance with the agreement between the Board of Education and the Park Ridge Education Association. Unused sick leave days accumulate to a maximum of 340 days. The District does not reimburse employees for unused sick days upon termination of employment. Upon retirement, a certified employee can opt to be reimbursed for a maximum of 80 unused sick days at the rate of \$55 per day. Any remaining days of unused sick leave can be applied towards service credit for TRS.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classified personnel receive a specified number of sick days per year depending on their years of service. All classified personnel can accumulate unused sick days to a maximum of 275 days. The District does not reimburse classified employees for unused sick days remaining upon termination of employment. However, upon retirement, a classified employee can opt to be reimbursed for a maximum of 80 unused sick days at the rate of \$55 per day. A classified employee may apply any remaining unused sick leave towards service credit for IMRF.

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, 2016, 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.

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.

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, 2017, the fair value of all cash and investments held by the Treasurer's office was \$447,324,097 and the fair value of the District's proportionate share of the pool was \$66,976,424.

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	\$ 111,670	\$ 112,206

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, 2017.

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	\$ 660	\$	660	AAA
ISDLAF+ MAX	9,377		9,377	AAA
Total	<u>\$ 10,037</u>	<u>\$</u>	<u>10,037</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 of failure of the financial institution holding the funds.

PARK RIDGE-NILES SCHOOL DISTRICT 64
Notes to Financial Statements (continued)
June 30, 2017

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Capital assets, not being depreciated				
Land	\$ 353,013	\$ -	\$ -	\$ 353,013
Construction in progress	1,821,974	4,997,218	-	6,819,192
Total capital assets not being depreciated	2,174,987	4,997,218	-	7,172,205
Capital assets, being depreciated				
Buildings	68,236,701	37,771	7,493,084	60,781,388
Improvements other than buildings	5,844,644	22,596	1,716,541	4,150,699
Equipment and vehicles	9,812,993	1,350,599	51,984	11,111,608
Total capital assets being depreciated	83,894,338	1,410,966	9,261,609	76,043,695
Accumulated depreciation for				
Buildings	28,113,192	3,289,752	-	31,402,944
Improvements other than buildings	1,633,411	555,216	-	2,188,627
Equipment and vehicles	8,593,522	1,749,663	39,128	10,304,057
Total accumulation depreciation	38,340,125	5,594,631	39,128	43,895,628
Total capital assets being depreciated, net	45,554,213	(4,183,665)	9,222,481	32,148,067
Total capital assets, net	\$ 47,729,200	\$ 813,553	\$ 9,222,481	\$ 39,320,272

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

Instructional services	
Regular programs	\$ 91,192
Special programs	121,403
Fiscal services	7,832
Internal services	5,035
Supporting services	
Business	1,541,880
Operations and maintenance of facilities	3,696,373
Community services	69,374
Central	61,542
	<u>\$ 5,594,631</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64
Notes to Financial Statements (continued)
June 30, 2017

4. LONG-TERM DEBT

Long-term debt activity for the year ended June 30, 2017 was as follows:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Amount due in one year
General Obligation Bonds Payable					
11/1/01 School Bonds, Series 2001	\$ 2,300,000	\$ -	\$ 2,300,000	\$ -	\$ -
12/1/08 General Obligation Refunding School Bonds	405,000	-	405,000	-	-
3/13/14 A General Obligation	7,900,000	-	-	7,900,000	1,720,000
3/13/14 B Taxable General Obligation	800,000	-	-	800,000	800,000
Total Bonds Payable	11,405,000	-	2,705,000	8,700,000	2,520,000
4/27/17 Debt Certificates	-	8,795,000	-	8,795,000	425,000
Premium on Bonds Issued	788,447	599,882	37,168	1,351,161	-
Capital Lease	535,287	527,142	338,240	724,189	225,098
Net Pension Liability- TRS	4,899,942	1,237,119	-	6,137,061	-
Net Pension Liability- IMRF	7,874,903	-	986,370	6,888,533	-
Net OPEB Obligation	3,007,598	414,231	-	3,421,829	-
Compensated Absences	213,820	418,247	417,316	214,751	214,751
Total Long-Term Debt	\$ 28,724,997	\$ 11,991,621	\$ 4,484,094	\$ 36,232,524	\$ 3,384,849

a. General Obligation Bonds Payable

General obligation bonds payable at June 30, 2017 are comprised of the following individual issues:

Series 2001 refunding bond dated November 1, 2001, issued in the original principal amount of \$17,065,000 for the purpose of funding and refunding; principal payments from \$1,320,000 to \$2,580,000 due annually from November 1, 2008 through 2016 at interest rates from 3.75% to 5.50%.

Series 2008 refunding bonds dated December 1, 2008 issued in the original principal amount of \$2,555,000 for the purpose of funding and refunding; principal payments from \$240,000 to \$405,000 due annually through 2016 at an interest rate of 4.00%.

Series 2014A general obligation bonds dated March 18, 2015 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 from 2018 through 2022 at an interest rate of 3.00% to 4.00%.

Series 2014B funding and refunding bonds dated March 18, 2015 issued in the original principal amount of \$800,000 for the purpose of funding and refunding; principal payments of \$800,000 due in 2018 at an interest rate of 1.30%. Proceeds of \$710,000 of this bond was used to defease the Series 2001 bond.

PARK RIDGE-NILES SCHOOL DISTRICT 64
Notes to Financial Statements (continued)
June 30, 2017

4. LONG-TERM DEBT (Continued)

At June 30, 2017 the annual cash flow requirements of all bonds payable to retirement were as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2018	\$ 2,520,000	\$ 273,400	\$ 2,793,400
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	\$ 8,700,000	\$ 643,900	\$ 9,343,900

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

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, 2017 the statutory debt limit for the District was \$113,067,429 providing a debt margin of \$98,832,471 after taking into account amounts available in the Debt Service Fund.

b. Debt Certificates

\$8,795,000 of Debt Certificates, Series 2017 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
2018	\$ 425,000	\$ 361,632	\$ 786,632
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
2023-2027	2,910,000	1,018,225	3,928,225
2028-2032	3,495,000	430,400	3,925,400
Total	\$ 8,795,000	\$ 2,988,357	\$ 11,783,357

4. LONG-TERM DEBT (Continued)

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, 2017, \$872,037 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, 2017, are as follows:

	<u>Amount</u>
2018	\$ 250,877
2019	246,501
2020	168,332
2021	<u>113,072</u>
Total minimum lease payments	778,782
Less: amount representing interest	<u>(54,593)</u>
Present value of minimum lease payments	<u>\$ 724,189</u>

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://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

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.

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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, 2017, was 9.0% of creditable earnings. On July 1, 2016, the rate dropped to 9.0% from 9.4% of pay due to the expiration of the Early Retirement Option (ERO). 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, 2017, 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 \$15,297,726 in pension contributions from the State of Illinois.

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, 2017 were \$231,261, and are deferred because they were paid after the June 30, 2016 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 a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2017, the employer pension contribution was 38.54% of salaries paid from federal and special trust funds. For the year ended June 30, 2016, salaries totaling \$179,474 were paid from the federal and special trust funds that required employer contributions of \$69,169. 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 current program is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2017, the employer did not make a payment to TRS for employer ERO contributions.

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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, 2017, the District paid \$1,666 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, 2017, 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:

District's proportionate share of the net pension liability	\$	6,137,061
State's proportionate share of the net pension liability associated with the District		<u>306,903,264</u>
Total	\$	<u>313,040,325</u>

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 and rolled forward to June 30, 2016. 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, 2016, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2015, the District's proportion was 0.00777%, which was an increase of 0.00029 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$15,297,726 and revenue of \$15,297,726 for support provided by the state. At June 30, 2017, 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	\$ 45,378	\$ 4,162
Changes in assumptions	527,082	-
Net difference between projected and actual earnings on pension plan investments	173,383	-
Changes in proportion and differences between District contributions and proportionate share of contributions	430,849	396,278
District contributions subsequent to the measurement date	<u>302,096</u>	<u>-</u>
Total	<u>\$ 1,478,788</u>	<u>\$ 402,440</u>

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

\$302,096 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, 2018. 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 June 30	Net Deferred Outflows of Resources
2017	\$ 103,170
2018	103,170
2019	319,699
2020	214,533
2021	<u>33,680</u>
Total	<u>\$ 774,252</u>

v. Actuarial Assumptions

The total pension liability in the June 30, 2016 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.

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.50% to 7.00%. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions, and made other changes.

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:

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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%
	100%	

vi. Discount rate

At June 30, 2016, the discount rate used to measure the total pension liability was a blended rate of 6.83 percent, which was a change from the June 30, 2015 rate of 7.47 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, 2016 was not 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. Despite the subsidy, all projected future payments were not covered, so a slightly lower 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, 2015, the discount rate used to measure the total pension liability was 7.47 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 6.83%, 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 (5.83%) or 1-percentage-point higher (7.83%) than the current rate:

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

	1% Decrease (5.83%)	Current Discount Rate (6.83%)	1% Increase (7.83%)
District's proportionate share of the net pension liability	\$ 7,505,875	\$ 6,137,061	\$ 5,019,103

Detailed information about the TRS's fiduciary net position as of June 30, 2016 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.

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, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	216
Inactive employees entitled to but not yet receiving benefits	313
Active employees	212
Total	741

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 2016 was 13.30% 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, 2016, 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, 2016 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	2.75%
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 2014). 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 2014). 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 2014). 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.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	38.0%	6.85%
International equities	17.0%	6.75%
Fixed income	27.0%	3.00%
Real estate	8.0%	5.75%
Alternatives	9.0%	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, 2015	\$ 43,180,877	\$ 35,305,974	\$ 7,874,903
Changes for the year:			
Service Cost	923,687	-	923,687
Interest on the Total Pension Liability	3,174,815	-	3,174,815
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(781,806)	-	(781,806)
Changes of Assumptions	(195,059)	-	(195,059)
Contributions - Employer	-	1,052,872	(1,052,872)
Contributions - Employees	-	357,029	(357,029)
Net Investment Income	-	2,427,135	(2,427,135)
Benefit Payments, including Refunds of Employee Contributions	(2,169,759)	(2,169,759)	-
Other (Net Transfer)	-	270,971	(270,971)
Net Changes	951,878	1,938,248	(986,370)
Balances at December 31, 2016	\$ 44,132,755	\$ 37,244,222	\$ 6,888,533

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)	\$ 12,122,518	\$ 6,888,533	\$ 2,530,474

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

For the year ended June 30, 2016, the District recognized pension expense of \$1,597,423. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

7. EMPLOYEE RETIREMENT SYSTEMS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 10,825	\$ 478,921
Changes in assumptions	11,789	119,490
Net difference between projected and actual earnings on pension plan investments	<u>1,824,322</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>1,846,936</u>	<u>598,411</u>
Contributions subsequent to the measurement date	<u>562,016</u>	<u>-</u>
Total	<u>\$ 2,408,952</u>	<u>\$ 598,411</u>

\$562,016 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, 2018. 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
2017	\$ 269,768
2018	405,652
2019	532,609
2020	40,496
2021	-
Thereafter	<u>-</u>
Total	<u>\$ 1,248,525</u>

8. OTHER POST-EMPLOYMENT BENEFITS

a. Teacher Health Insurance Security (THIS)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. 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.

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to THIS Fund.

On Behalf Contributions to THIS Fund. 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 1.12% of pay during the year ended June 30, 2017. State of Illinois contributions were \$446,573, 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 0.84% during the year ended June 30, 2017. For the year ended June 30, 2017, the District paid \$334,930 to the THIS Fund, which was 100 percent of the required contribution.

Further Information on THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://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."

Retirees' Health Plan

The District administers a single-employer defined benefit healthcare plan ("the Retirees' Health Plan"). The plan provides healthcare benefits for eligible retirees and, in some cases, their dependents through the District's group health insurance plan, which covers both active and retired members. Benefit provisions are established through collective bargaining agreements. Non-certified retirees and their dependents may continue coverage under the District group health insurance program until age 65 by contributing the monthly premium. Certified retirees are reimbursed for the full single monthly contribution required for the medical coverage sponsored by the Illinois Teachers' Retirement System. Coverage for certified retirees terminates when the retiree becomes eligible for Medicare benefits or reaches age 65. The Retirees' Health Plan does not issue a publicly available financial report.

The District's annual other postemployment benefit (OPEB) cost (expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Retirees' Health Plan, and changes in the District's net OPEB obligation to the Retirees' Health Plan:

PARK RIDGE-NILES SCHOOL DISTRICT 64
Notes to Financial Statements (continued)
June 30, 2017

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

	June 30, 2016	June 30, 2017
Annual Required Contribution	\$ 625,262	\$ 729,074
Interest on net OPEB Obligations	117,103	135,342
Adjustment to annual required contribution	<u>(152,879)</u>	<u>(176,690)</u>
Total Annual OPEB Cost	589,486	687,726
Contributions made by the District	<u>(184,173)</u>	<u>(273,495)</u>
Increase in net OPEB obligation	405,313	414,231
Net OPEB obligation - Beginning of Year	<u>2,602,285</u>	<u>3,007,598</u>
Net OPEB obligation - End of Year	<u>\$ 3,007,598</u>	<u>\$ 3,421,829</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Retirees' Health Plan, and the net OPEB obligation for June 30, 2017 and the preceding year are as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2017	\$ 687,726	39.77%	\$ 3,421,829
June 30, 2016	589,486	31.24%	3,007,598
June 30, 2015	595,326	28.64%	2,602,285

The funded status of the Retirees' Health Plan as of June 30, 2017, the most recent actuarial valuation date, is as follows:

	2017
Actuarial accrued liability (AAL)	\$ 7,018,451
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>7,018,451</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	<u>34,719,480</u>
UAAL as a percentage of covered payroll	<u>20.2%</u>

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

8. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan is understood by the employer and plan members) and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2014 actuarial valuation, the entry age actuarial cost method was used. Under this method a normal cost is developed by spreading the actuarial value of benefits expected to be received by each active participant over the total working lifetime of that participant, from hire to termination, as a level percentage of pay. To the extent that current assets and future normal costs do not support participants' expected future benefit, an Unfunded Actuarial Accrued Liability develops and is amortized over a defined period of time. The actuarial assumptions include a 4.5% investment rate of return and a 3.5% per year salary progression.

9. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL FUNDS

Expenditures exceeded the budgeted amount in the following funds:

	Budget	Actual	Over (under)
Transportation Fund	\$ 2,740,140	\$ 3,010,726	\$ 270,586

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.

10. INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2017:

Transfer From	Transfer To	Amount
General Fund - Working Cash Account	Capital Projects Fund	\$ 4,500,000
General Fund - Education Account	Debt Service Fund	356,718
	Total Transfers	<u>\$ 4,856,718</u>

Transfers from the General Fund to the Capital Projects Fund were to provide funds for building projects. Transfers from the General Fund to the Debt Service Fund were to provide funds for payment of interest and principal on capital leases.

11. 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.

11. FUND BALANCE REPORTING (Continued)

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 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.

12. 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.

13. TERMINATION BENEFITS

The collective bargaining agreement between the District and the Park Ridge Education Association includes a voluntary early 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, 2017, \$699,232 has been reported in the General Fund for teachers retiring as of that date, and an additional \$172,233 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.

14. COMMITMENTS

As of June 30, 2017, the District was committed to approximately \$2,100,000 in ongoing construction contracts.

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

	2016	2015	2014
TOTAL PENSION LIABILITY			
Service Cost	\$ 923,687	\$ 927,332	\$ 1,014,840
Interest	3,174,815	3,033,198	2,769,703
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(781,806)	44,747	(33,907)
Changes of Assumptions	(195,059)	48,731	1,868,609
Benefit Payments, Including Refunds of Member Contributions	(2,169,759)	(2,029,041)	(1,869,183)
Net Change in Total Pension Liability	951,878	2,024,967	3,750,062
Total Pension Liability - Beginning	43,180,877	41,155,910	37,405,848
TOTAL PENSION LIABILITY - ENDING	\$ 44,132,755	\$ 43,180,877	\$ 41,155,910
PLAN FIDUCIARY NET POSITION			
Contributions - Employer	\$ 1,052,872	\$ 1,094,745	\$ 1,167,236
Contributions - Member	357,029	372,484	383,252
Net Investment Income	2,427,135	174,246	2,030,460
Benefit Payments, Including Refunds of Member Contributions	(2,169,759)	(2,029,041)	(1,869,183)
Other(Net Transfer)	270,971	563,439	(27,247)
Net Change in Plan Fiduciary Net Position	1,938,248	175,873	1,684,518
Plan Net Position - Beginning	35,305,974	35,130,101	33,445,583
PLAN NET POSITION - ENDING	\$ 37,244,222	\$ 35,305,974	\$ 35,130,101
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 6,888,533	\$ 7,874,903	\$ 6,025,809
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.39%	81.76%	85.36%
Covered-Employee Payroll	\$ 7,916,332	\$ 8,312,852	\$ 8,244,547
Employer's Net Pension Liability as a Percentage of Covered - Employee Payroll	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 Three 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
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	27 years
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 Three Fiscal Years

	2017*	2016*	2015*
District's proportion of the net pension liability	0.0077747%	0.0074797%	0.0067571%
District's proportionate share of the net pension liability	\$ 6,137,061	\$ 4,899,942	\$ 4,112,280
State's proportionate share of the net pension liability associated with the District	306,903,264	248,039,197	225,408,348
Total	\$313,040,325	\$252,939,139	\$229,520,628
District's covered payroll	\$ 38,711,001	\$ 38,041,632	\$ 36,420,034
District's proportionate share of the net pension liability as a percentage of it's covered payroll	15.85%	12.88%	11.29%
Plan fiduciary net position as a percentage of the total pension liability	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 2016 measurement year (fiscal year 2017), 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 Three 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
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 Funding Progress
 Other Postemployment Benefits
 June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)
June 30, 2015	\$ -	\$5,699,733	\$5,699,733	0.00%
June 30, 2016	-	6,075,531	6,075,531	0.00%
June 30, 2017	-	7,018,451	7,018,451	0.00%

PARK RIDGE-NILES SCHOOL DISTRICT 64
Statement of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual - General Fund
Year Ended June 30, 2017

	Original and Final Budget	Actual	Variance Over/ (Under)
REVENUES			
Local sources	\$ 62,437,897	\$ 61,640,517	\$ (797,380)
State sources	19,452,420	18,896,971	(555,449)
Federal sources	1,805,500	1,962,666	157,166
Total Revenues	83,695,817	82,500,154	(1,195,663)
EXPENDITURES			
Current operating			
Instruction	56,739,246	56,361,657	(377,589)
Support services	24,673,475	24,636,846	(36,629)
Community services	446,871	487,309	40,438
Payments to other districts	1,007,600	954,960	(52,640)
Provision for contingencies	500,000	-	(500,000)
Total Expenditures	83,367,192	82,440,772	(926,420)
Excess of revenues over expenditures	328,625	59,382	(269,243)
OTHER FINANCING SOURCES (USES)			
Transfers out	(4,857,195)	(4,856,718)	477
Capital lease proceeds	-	527,142	527,142
Sale of capital asset	-	3,015	3,015
Total other financing sources (uses)	(4,857,195)	(4,326,561)	530,634
Net change in fund balance	\$ (4,528,570)	(4,267,179)	\$ 261,391
Fund balances at beginning of year		46,002,393	
FUND BALANCES AT END OF YEAR		\$ 41,735,214	

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 September 26, 2016 and amended on June 26, 2017
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.

PARK RIDGE-NILES SCHOOL DISTRICT 64
 General Fund
 Combining Balance Sheet by Account
 June 30, 2017

ASSETS	Educational	Operations and Maintenance	Working Cash	Tort Immunity	Total General
Cash and investments	\$ 30,608,524	\$ 8,596,583	\$ 5,892,795	\$ 908,861	\$ 46,006,763
Receivables					
Property taxes	24,124,699	2,986,138	273,729	199,076	27,583,642
Due from other governments	1,797,678	-	-	-	1,797,678
Other receivables	93,080	14,837	20,385	2,331	130,633
Total Assets	\$ 56,623,981	\$ 11,597,558	\$ 6,186,909	\$ 1,110,268	\$ 75,518,716
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 744,923	\$ 70,423	\$ -	\$ -	\$ 815,346
Accrued salaries and related expenditures	4,835,449	52,251	-	-	4,887,700
Total Liabilities	5,580,372	122,674	-	-	5,703,046
Deferred inflows					
Other deferred revenue	496,814	-	-	-	496,814
Property taxes levied for subsequent year	24,124,699	2,986,138	273,729	199,076	27,583,642
Total Deferred Inflows	24,621,513	2,986,138	273,729	199,076	28,080,456
Fund Balances					
Restricted					
Tort immunity	-	-	-	911,192	911,192
Unassigned	26,422,096	8,488,746	5,913,180	-	40,824,022
Total Fund Balances	26,422,096	8,488,746	5,913,180	911,192	41,735,214
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 56,623,981	\$ 11,597,558	\$ 6,186,909	\$ 1,110,268	\$ 75,518,716

PARK RIDGE-NILES SCHOOL DISTRICT 64
 General Fund
 Combining Statement of Revenues, Expenditures and Changes
 In Fund Balances by Account
 Year Ended June 30, 2017

	Educational	Operations and Maintenance	Working Cash	Tort Immunity	Total General
REVENUES					
Local sources	\$ 53,371,976	\$ 7,046,921	\$ 648,307	\$ 573,313	\$ 61,640,517
State sources	18,879,357	17,614	-	-	18,896,971
Federal sources	1,962,666	-	-	-	1,962,666
Total Revenues	74,213,999	7,064,535	648,307	573,313	82,500,154
EXPENDITURES					
Current operating					
Instruction	56,361,657	-	-	-	56,361,657
Support services	18,744,771	5,241,933	-	650,142	24,636,846
Community services	487,309	-	-	-	487,309
Payments to other districts	929,202	25,758	-	-	954,960
Total Expenditures	76,522,939	5,267,691	-	650,142	82,440,772
Excess (deficiency) of revenues over expenditures	(2,308,940)	1,796,844	648,307	(76,829)	59,382
OTHER FINANCING SOURCES (USES)					
Transfers out	(356,718)	-	(4,500,000)	-	(4,856,718)
Capital lease proceeds	527,142	-	-	-	527,142
Sale of capital asset	-	3,015	-	-	3,015
Total other financing sources (uses)	170,424	3,015	(4,500,000)	-	(4,326,561)
Net change in fund balance	(2,138,516)	1,799,859	(3,851,693)	(76,829)	(4,267,179)
Fund balances at beginning of year	28,560,612	6,688,887	9,764,873	988,021	46,002,393
FUND BALANCES AT END OF YEAR	\$ 26,422,096	\$ 8,488,746	\$ 5,913,180	\$ 911,192	\$ 41,735,214

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Educational Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
General tax levy	\$ 47,227,000	\$ 45,740,509	\$ (1,486,491)	\$ 48,223,031
Special education levy	3,587,300	3,482,146	(105,154)	1,693,866
Corporate replacement taxes	870,384	1,094,847	224,463	994,147
Tuition	390,000	442,442	52,442	422,260
Earnings on investments	306,600	(179,232)	(485,832)	612,442
Food services	565,000	522,707	(42,293)	577,146
Pupil activities	66,900	69,157	2,257	73,879
Textbooks	1,000,000	1,081,228	81,228	1,050,109
Contributions and donations	94,600	105,538	10,938	109,953
Payments of surplus monies from TIF districts	350,000	360,000	10,000	720,000
Other	525,750	652,634	126,884	387,031
Total Local Sources	54,983,534	53,371,976	(1,611,558)	54,863,864
State Sources				
General state aid	1,573,000	1,682,678	109,678	1,572,924
Special education	2,076,230	1,452,091	(624,139)	2,083,906
School lunch aid	590	289	(301)	454
On behalf payments to TRS from the state	15,800,000	15,744,299	(55,701)	14,300,182
Other grants-in-aid	2,600	-	(2,600)	2,674
Total State Sources	19,452,420	18,879,357	(573,063)	17,960,140
Federal Sources				
National school lunch program	28,600	31,916	3,316	30,545
Title I - low income	275,800	244,482	(31,318)	262,575
Preschool flow through	18,700	21,685	2,985	17,480
IDEA	1,100,000	1,121,587	21,587	1,004,663
IDEA - room and board	-	105,268	105,268	-
Medicaid matching	316,000	367,964	51,964	258,659
Title II - teacher quality	66,400	69,764	3,364	84,836
Total Federal Sources	1,805,500	1,962,666	157,166	1,658,758
Total Revenues	76,241,454	74,213,999	(2,027,455)	74,482,762

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016
	Final Budget	Actual	Variance over/under	Actual
EXPENDITURES				
Current operating				
Instruction				
Regular programs				
Salaries	\$ 24,558,950	\$ 24,594,479	\$ 35,529	\$ 24,511,629
Employee benefits	2,924,194	2,927,058	2,864	2,653,970
On-behalf payments to TRS from the state	15,800,000	15,744,299	(55,701)	14,300,182
Purchased services	267,510	232,729	(34,781)	137,144
Supplies and materials	663,582	568,174	(95,408)	521,642
Capital outlay	20,400	25,358	4,958	8,675
Other	12,535	9,224	(3,311)	2,920
Non capitalized equipment	3,100	7,288	4,188	4,400
Total	44,250,271	44,108,609	(141,662)	42,140,562
Tuition payment to charter schools				
Purchased services	31,500	-	(31,500)	-
Total	31,500	-	(31,500)	-
Special programs				
Salaries	5,386,850	5,440,156	53,306	5,510,234
Employee benefits	988,260	1,060,305	72,045	1,045,657
Purchased services	72,000	89,712	17,712	47,242
Supplies and materials	103,800	125,467	21,667	112,193
Capital outlay	15,000	2,120	(12,880)	19,140
Non capitalized equipment	5,000	-	(5,000)	4,085
Total	6,570,910	6,717,760	146,850	6,738,551
Special programs pre-K				
Salaries	591,300	670,567	79,267	791,495
Employee benefits	141,940	142,478	538	163,458
Supplies and materials	27,500	35,357	7,857	28,001
Non-capitalized equipment	-	1,107	1,107	-
Total	760,740	849,509	88,769	982,954

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Educational Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Remedial and supplemental programs K-12				
Salaries	\$ 150,500	\$ 123,068	\$ (27,432)	\$ 180,558
Employee benefits	60,950	47,270	(13,680)	68,256
Purchased services	900	-	(900)	1,800
Supplies and materials	5,176	-	(5,176)	7,031
Other objects	24,000	6,044	(17,956)	18,564
Total	241,526	176,382	(65,144)	276,209
CTE programs				
Salaries	1,073,600	1,073,140	(460)	1,014,969
Employee benefits	139,850	132,334	(7,516)	117,505
Purchased services	5,780	4,607	(1,173)	4,761
Supplies and materials	67,307	58,083	(9,224)	87,963
Capital outlay	4,700	4,817	117	-
Non-capitalized equipment	-	1,671	1,671	-
Total	1,291,237	1,274,652	(16,585)	1,225,198
Interscholastic programs				
Salaries	217,600	201,889	(15,711)	155,143
Employee benefits	3,087	2,506	(581)	1,907
Purchased services	7,240	10,455	3,215	8,808
Supplies and materials	21,650	9,448	(12,202)	7,512
Other	2,900	240	(2,660)	1,240
Total	252,477	224,538	(27,939)	174,610
Summer school				
Salaries	332,300	302,367	(29,933)	333,251
Employee benefits	3,235	6,056	2,821	4,370
Purchased services	6,500	5,136	(1,364)	7,884
Supplies and materials	11,200	13,062	1,862	16,872
Total	353,235	326,621	(26,614)	362,377

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Gifted programs				
Salaries	\$ 1,404,000	\$ 1,423,805	\$ 19,805	\$ 1,161,268
Employee benefits	176,800	189,471	12,671	133,941
Purchased services	1,000	225	(775)	560
Supplies and materials	15,050	8,118	(6,932)	14,052
Other objects	-	50	50	-
Total	1,596,850	1,621,669	24,819	1,309,821
Bilingual				
Salaries	607,000	553,110	(53,890)	584,266
Employee benefits	82,300	71,344	(10,956)	80,558
Purchased services	700	168	(532)	236
Supplies and materials	500	1,508	1,008	-
Total	690,500	626,130	(64,370)	665,060
Special education programs K-12- private tuition				
Other objects	700,000	435,787	(264,213)	673,988
Total	700,000	435,787	(264,213)	673,988
Total Instruction	56,739,246	56,361,657	(377,589)	54,549,330
Support Services				
Pupils				
Attendance and social work:				
Salaries	1,031,900	1,000,375	(31,525)	944,147
Employee benefits	174,400	115,521	(58,879)	122,612
Purchased services	46,500	66,051	19,551	40,968
Supplies and materials	53,500	39,765	(13,735)	49,227
Total	1,306,300	1,221,712	(84,588)	1,156,954
Guidance services				
Salaries	163,400	161,887	(1,513)	161,437
Employee benefits	12,950	16,706	3,756	11,264
Purchased services	2,300	1,287	(1,013)	-
Supplies and materials	1,600	220	(1,380)	-
Total	180,250	180,100	(150)	172,701

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Health services				
Salaries	\$ 938,300	\$ 922,432	\$ (15,868)	\$ 857,115
Employee benefits	144,680	180,310	35,630	131,201
Purchased services	71,700	38,548	(33,152)	161,067
Supplies and materials	8,000	9,277	1,277	6,398
Other	-	450	450	-
Non-capitalized equipment	-	-	-	1,395
Total	1,162,680	1,151,017	(11,663)	1,157,176
Psychological services				
Salaries	446,900	440,784	(6,116)	394,147
Employee benefits	42,960	36,824	(6,136)	34,367
Purchased services	800	209	(591)	340
Supplies and materials	2,000	3,561	1,561	2,382
Other	600	150	(450)	525
Total	493,260	481,528	(11,732)	431,761
Speech pathology and audiology services				
Salaries	1,322,100	1,322,310	210	1,137,074
Employee benefits	169,000	193,094	24,094	150,087
Purchased services	500	-	(500)	29
Supplies and materials	-	785	785	-
Total	1,491,600	1,516,189	24,589	1,287,190
Other support services				
Salaries	891,304	940,706	49,402	513,701
Employee benefits	7,402	4,881	(2,521)	2,079
Purchased services	35,600	23,371	(12,229)	14,695
Supplies and materials	20,400	13,036	(7,364)	17,899
Total	954,706	981,994	27,288	548,374

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016
	Final Budget	Actual	Variance over/under	Actual
Instructional staff				
Improvement of instruction services:				
Salaries	\$ 564,514	\$ 454,523	\$ (109,991)	\$ 491,327
Employee benefits	89,852	74,437	(15,415)	85,308
Purchased services	164,378	147,327	(17,051)	216,329
Supplies and materials	17,450	17,599	149	21,001
Other	300	2,412	2,112	2,680
Total	836,494	696,298	(140,196)	816,645
Education media				
Salaries	2,282,400	2,108,692	(173,708)	1,930,285
Employee benefits	395,120	375,474	(19,646)	325,336
Purchased services	183,060	147,552	(35,508)	326,835
Supplies and materials	993,990	851,869	(142,121)	816,060
Capital outlay	288,000	136,441	(151,559)	45,713
Other	2,400	1,421	(979)	(408)
Non-capitalized equipment	-	420,225	420,225	182,081
Total	4,144,970	4,041,674	(103,296)	3,625,902
Assessment and testing				
Purchased services	93,500	47,259	(46,241)	17,600
Supplies and materials	-	-	-	4,913
Total	93,500	47,259	(46,241)	22,513
General administration				
Board of education				
Salaries	10,000	12,500	2,500	5,022
Employee Benefits	160,000	132,956	(27,044)	160,442
Purchased services	449,000	332,836	(116,164)	469,370
Supplies and materials	15,250	12,280	(2,970)	16,831
Other	16,000	12,674	(3,326)	13,607
Total	650,250	503,246	(147,004)	665,272

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Executive administration				
Salaries	\$ 279,100	\$ 287,079	\$ 7,979	\$ 277,081
Employee benefits	69,400	67,531	(1,869)	67,556
Purchased services	17,660	16,467	(1,193)	41,507
Supplies and materials	4,500	4,029	(471)	2,712
Other	4,000	4,128	128	3,913
Total	374,660	379,234	4,574	392,769
Special area administrative services				
Salaries	508,305	487,031	(21,274)	352,317
Employee benefits	141,020	139,125	(1,895)	90,548
Purchased services	2,760	4,411	1,651	1,871
Supplies and materials	1,000	-	(1,000)	-
Total	653,085	630,567	(22,518)	444,736
School administration				
Office of the principal				
Salaries	2,115,437	2,101,982	(13,455)	2,130,161
Employee benefits	638,180	617,172	(21,008)	637,465
Purchased services	108,740	35,089	(73,651)	24,639
Supplies and materials	13,713	7,831	(5,882)	9,523
Other	-	715	715	-
Non-capitalized equipment	-	759	759	-
Total	2,876,070	2,763,548	(112,522)	2,801,788
Direction of business support services				
Salaries	166,500	161,420	(5,080)	168,340
Employee benefits	57,775	49,503	(8,272)	48,626
Purchased services	7,660	4,756	(2,904)	5,716
Total	231,935	215,679	(16,256)	222,682

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Fiscal services				
Salaries	\$ 414,900	\$ 421,051	\$ 6,151	\$ 410,056
Employee benefits	73,550	65,331	(8,219)	70,873
Purchased services	139,500	143,928	4,428	110,410
Supplies and materials	10,000	6,778	(3,222)	4,920
Capital outlay	13,500	8,874	(4,626)	-
Other	110,000	85,642	(24,358)	85,743
Total	761,450	731,604	(29,846)	682,002
Operation and maintenance of plant services				
Salaries	-	3,738	3,738	-
Employee benefits	-	37	37	-
Total	-	3,775	3,775	-
Pupil transportation services				
Purchased services	-	3,793	3,793	-
Total	-	3,793	3,793	-
Food services				
Purchased services	597,000	610,784	13,784	566,584
Supplies and materials	6,000	8,293	2,293	815
Capital outlay	6,800	4,313	(2,487)	-
Other	-	75	75	-
Non-capitalized equipment	-	888	888	-
Total	609,800	624,353	14,553	567,399
Internal services				
Purchased services	140,000	188,106	48,106	143,575
Supplies and materials	60,000	35,506	(24,494)	57,235
Total	200,000	223,612	23,612	200,810
Planning, R&D, and evaluation				
Purchased services	18,400	-	(18,400)	18,400
Total	18,400	-	(18,400)	18,400

(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, 2017 with Comparative Actual Totals for 2016

	2017			2016
	Final Budget	Actual	Variance over/under	Actual
Information services				
Salaries	\$ 117,100	\$ 117,133	\$ 33	\$ 118,537
Employee benefits	356	367	11	319
Purchased services	266,460	264,236	(2,224)	343,127
Supplies and materials	10,400	1,818	(8,582)	2,511
Other	-	860	860	-
Total	394,316	384,414	(9,902)	464,494
Staff services				
Salaries	380,146	370,328	(9,818)	404,730
Employee benefits	88,620	99,438	10,818	83,017
Purchased services	157,860	108,322	(49,538)	99,048
Supplies and materials	2,500	2,253	(247)	2,039
Termination benefits	-	855,692	855,692	-
Total	629,126	1,436,033	806,907	588,834
Data processing services				
Capital outlay	-	527,142	527,142	-
Total	-	527,142	527,142	-
Total Support Services	18,062,852	18,744,771	681,919	16,268,402
Community services				
Salaries	332,786	357,310	24,524	385,352
Employee benefits	84,619	106,470	21,851	87,691
Purchased services	13,266	19,434	6,168	11,922
Supplies and materials	14,200	4,095	(10,105)	11,556
Other	2,000	-	(2,000)	3,212
Total Community Services	446,871	487,309	40,438	499,733

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Educational Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	\$ 43,000	\$ 25,427	\$ (17,573)	\$ 74,703
Tuition	964,600	903,775	(60,825)	1,005,567
Total	1,007,600	929,202	(78,398)	1,080,270
Provision for contingencies	500,000	-	(500,000)	-
Total Expenditures	76,756,569	76,522,939	(233,630)	72,397,735
Excess (deficiency) of revenues over expenditures	(515,115)	(2,308,940)	(1,793,825)	2,085,027
OTHER FINANCING SOURCES (USES)				
Capital lease proceeds	-	527,142	527,142	-
Transfers out	(357,195)	(356,718)	477	(196,807)
Total other financing sources (uses)	(357,195)	170,424	527,619	(196,807)
Net change in fund balance	<u>\$ (872,310)</u>	<u>(2,138,516)</u>	<u>\$ (1,266,206)</u>	1,888,220
Fund balance at beginning of year		<u>28,560,612</u>		<u>26,672,392</u>
FUND BALANCE AT END OF YEAR		<u>\$ 26,422,096</u>		<u>\$ 28,560,612</u>

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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
General tax levy	\$ 5,919,000	\$ 6,529,286	\$ 610,286	\$ 7,433,170
Earnings on investments	44,800	69,309	24,509	42,960
Rentals	80,963	54,293	(26,670)	92,178
Other	226,000	394,033	168,033	422,177
Total Local Sources	6,270,763	7,046,921	776,158	7,990,485
State Sources				
Other	-	17,614	17,614	-
Total State Sources	-	17,614	17,614	-
Total Revenues	6,270,763	7,064,535	793,772	7,990,485
EXPENDITURES				
Current operating				
Support services				
Facilities acquisition services				
Purchased services	-	-	-	21,635
Total Facilities Acquisition Services	-	-	-	21,635
Operations and maintenance of plant services				
Salaries	2,661,800	2,569,675	(92,125)	2,509,282
Employee benefits	471,375	438,470	(32,905)	443,342
Purchased services	1,216,710	1,152,354	(64,356)	750,616
Supplies and materials	1,156,300	1,000,607	(155,693)	1,166,051
Capital outlay	410,000	65,965	(344,035)	219,419
Non-capitalized equipment	-	14,232	14,232	19,897
Total Operation and Maintenance of Plant Services	5,916,185	5,241,303	(674,882)	5,108,607
Other supporting services				
Purchased services	-	630	630	-
Total of Other Supporting Services	-	630	630	-
Total Support Services	5,916,185	5,241,933	(674,252)	5,130,242

(Continued)

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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
Payments to other districts and governmental units:				
Purchased services	\$ -	\$ 25,758	\$ 25,758	\$ -
Total payments to other districts	-	25,758	25,758	-
Total Expenditures	5,916,185	5,267,691	(648,494)	5,130,242
Excess of revenues over expenditures	354,578	1,796,844	1,442,266	2,860,243
OTHER FINANCING SOURCES (USES)				
Sale of capital asset	-	3,015	3,015	500
Total other financing sources (uses)	-	3,015	3,015	500
Net change in fund balance	<u>\$ 354,578</u>	1,799,859	<u>\$ 1,445,281</u>	2,860,743
Fund balance (deficit) at beginning of year		<u>6,688,887</u>		<u>3,828,144</u>
FUND BALANCE AT END OF YEAR		<u>\$ 8,488,746</u>		<u>\$ 6,688,887</u>

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, 2017 with Comparative Actual Totals for 2016

	2017			2016
	Final Budget	Actual	Variance over/under	Actual
REVENUES				
Local Sources				
General tax levy	\$ 449,300	\$ 512,110	\$ 62,810	\$ 445,693
Earnings on investments	183,400	136,197	(47,203)	171,116
Total Local Sources	632,700	648,307	15,607	616,809
Total Revenues	632,700	648,307	15,607	616,809
Excess of revenues over expenditures	632,700	648,307	15,607	616,809
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,500,000)	(4,500,000)	-	(5,500,000)
Total other financing sources (uses)	(4,500,000)	(4,500,000)	-	(5,500,000)
Net change in fund balance	<u>\$ (3,867,300)</u>	<u>(3,851,693)</u>	<u>\$ 15,607</u>	<u>(4,883,191)</u>
Fund balance at beginning of year		<u>9,764,873</u>		<u>14,648,064</u>
FUND BALANCE AT END OF YEAR		<u>\$ 5,913,180</u>		<u>\$ 9,764,873</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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
Tort immunity levy	\$ 546,900	\$ 552,119	\$ 5,219	\$ 681,209
Earnings on investments	4,000	5,135	1,135	4,058
Other	-	16,059	16,059	-
Total Local Sources	550,900	573,313	22,413	685,267
EXPENDITURES				
Support Services				
Board of education services				
Supplies and materials	-	-	-	-
Total	-	-	-	-
Workers' compensation or workers' occupational disease act payment				
Purchased services	495,000	482,031	(12,969)	565,571
Total	495,000	482,031	(12,969)	565,571
Unemployment insurance payment				
Employee benefits	40,000	7,630	(32,370)	36,148
Purchased services	-	1,250	1,250	1,250
Total	40,000	8,880	(31,120)	37,398
Insurance payment				
Purchased services	69,013	69,310	297	165,984
Total	69,013	69,310	297	165,984
Educational, inspectional, supervisory services related to loss prevention or reduction				
Purchased services	1,000	496	(504)	819
Total	1,000	496	(504)	819

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, 2017 with Comparative Actual Totals for 2016

	Actual			117,505
	Final Budget	Actual	Variance over/under	Actual
Property insurance				
Purchased services	\$ 89,425	\$ 89,425	\$ -	\$ -
Total	89,425	89,425	-	-
Total Support Services	694,438	650,142	(44,296)	769,772
Total Expenditures	694,438	650,142	(44,296)	769,772
Net change in fund balance	<u>\$ (143,538)</u>	<u>(76,829)</u>	<u>\$ 66,709</u>	<u>(84,505)</u>
Fund balance at beginning of year		<u>988,021</u>		<u>1,072,526</u>
FUND BALANCE AT END OF YEAR		<u>\$ 911,192</u>		<u>\$ 988,021</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
Earnings on investments	\$ 22,600	\$ 46,529	\$ 23,929	\$ 9,055
Other	-	-	-	5,250
Total Local Sources	22,600	46,529	23,929	14,305
Total Revenues	22,600	46,529	23,929	14,305
EXPENDITURES				
Facilities acquisition				
Purchased services	1,535,000	1,100,793	(434,207)	1,315,598
Supplies and materials	-	24,562	24,562	-
Capital outlay	5,978,702	5,097,217	(881,485)	3,585,347
Non-capitalized equipment	-	11,534	11,534	-
Total support services	7,513,702	6,234,106	(1,279,596)	4,900,945
Total Expenditures	7,513,702	6,234,106	(1,279,596)	4,900,945
Deficiency of revenues over expenditures	(7,491,102)	(6,187,577)	1,303,525	(4,886,640)
OTHER FINANCING SOURCES				
Bonds issued	8,650,118	8,650,118	-	-
Premium on bonds issued	599,882	599,882	-	-
Transfers in	4,500,000	4,500,000	-	5,500,000
Total other financing sources (uses)	13,750,000	13,750,000	-	5,500,000
Net change in fund balance	<u>\$ 6,258,898</u>	<u>7,562,423</u>	<u>\$ 1,303,525</u>	<u>613,360</u>
Fund balance at beginning of year		<u>4,221,565</u>		<u>3,608,205</u>
FUND BALANCE AT END OF YEAR		<u>\$ 11,783,988</u>		<u>\$ 4,221,565</u>

PARK RIDGE-NILES SCHOOL DISTRICT 64
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

ASSETS	Transportation	Municipal Retirement/ Social Security	Debt Service	Total Nonmajor Governmental Funds
Cash and investments	\$ 2,792,013	\$ 1,170,218	\$ 3,984,231	\$ 7,946,462
Receivables				
Property taxes	1,741,914	1,244,224	1,416,574	4,402,712
Due from other governments	569,192	-	-	569,192
Other receivables	8,905	1,024	-	9,929
Total Assets	\$ 5,112,024	\$ 2,415,466	\$ 5,400,805	\$ 12,928,295
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 96,500	\$ -	\$ -	\$ 96,500
Accrued salaries and related expenditures	1	-	-	1
Total Liabilities	96,501	-	-	96,501
Deferred Inflows				
Other deferred revenue	284,596	-	-	284,596
Property taxes levied for subsequent year	1,741,914	1,244,224	1,416,574	4,402,712
Total Deferred Inflows	2,026,510	1,244,224	1,416,574	4,687,308
Fund Balance				
Restricted				
Student transportation	2,989,013	-	-	2,989,013
Employee retirement	-	1,171,242	-	1,171,242
Debt service	-	-	3,984,231	3,984,231
Total Fund Balance	2,989,013	1,171,242	3,984,231	8,144,486
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 5,112,024	\$ 2,415,466	\$ 5,400,805	\$ 12,928,295

PARK RIDGE-NILES SCHOOL DISTRICT 64

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended June 30, 2017

	Transportation	Municipal Retirement/ Social Security	Debt Service	Total Nonmajor Governmental Funds
REVENUES				
Local sources	\$ 2,933,528	\$ 2,561,003	\$ 3,085,436	\$ 8,579,967
State sources	851,393	-	-	851,393
Total Revenues	3,784,921	2,561,003	3,085,436	9,431,360
EXPENDITURES				
Current operating				
Instruction	-	893,716	-	893,716
Support services	2,889,622	1,290,007	-	4,179,629
Community services	119,218	42,145	-	161,363
Payments to other districts	1,886	-	-	1,886
Debt service				
Principal	-	-	3,043,240	3,043,240
Interest and other	-	-	549,180	549,180
Total Expenditures	3,010,726	2,225,868	3,592,420	8,829,014
Excess (deficiency) of revenues over expenditures	774,195	335,135	(506,984)	602,346
OTHER FINANCING SOURCES				
Bonds issued	-	-	144,882	144,882
Transfers In	-	-	356,718	356,718
Total other financing uses	-	-	501,600	501,600
Net change in fund balance	774,195	335,135	(5,384)	1,103,946
Fund balances at beginning of year	2,214,818	836,107	3,989,615	7,040,540
FUND BALANCES AT END OF YEAR	\$ 2,989,013	\$ 1,171,242	\$ 3,984,231	\$ 8,144,486

PARK RIDGE-NILES SCHOOL DISTRICT 64

Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
General tax levy	\$ 1,904,200	\$ 2,853,592	\$ 949,392	\$ 1,580,252
Regular transportation fees	42,500	54,284	11,784	53,167
Earnings on investments	23,300	25,652	2,352	11,790
Total Local Sources	1,970,000	2,933,528	963,528	1,645,209
State Sources				
Transportation aid	675,000	851,393	176,393	692,242
Total State Sources	675,000	851,393	176,393	692,242
Total Revenues	2,645,000	3,784,921	1,139,921	2,337,451
EXPENDITURES				
Current operating				
Support Services				
Pupil Transportation Services				
Salaries	14,505	16,508	2,003	62,289
Employee benefits	3,745	3,093	(652)	2,832
Purchased services	2,591,890	2,870,021	278,131	2,554,087
Supplies and materials	2,000	-	(2,000)	-
Total Support Services	2,612,140	2,889,622	277,482	2,619,208
Community Services				
Purchased services	128,000	119,218	(8,782)	118,420
Total Community Services	128,000	119,218	(8,782)	118,420
Payments for special programs				
Purchased services	-	1,886	1,886	-
Total Payments for Special Programs	-	1,886	1,886	-
Total Expenditures	2,740,140	3,010,726	270,586	2,737,628
Net change in fund balance	\$ (95,140)	774,195	\$ 869,335	(400,177)
Fund balance at beginning of year		2,214,818		2,614,995
FUND BALANCE AT END OF YEAR		\$ 2,989,013		\$ 2,214,818

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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
General tax levy	\$ 1,121,000	\$ 1,126,099	\$ 5,099	\$ 1,389,888
Social security/medicare only levy	1,249,000	1,281,716	32,716	864,054
Corporate replacement taxes	130,000	146,751	16,751	130,021
Earnings on investments	3,350	6,437	3,087	2,572
Total Local Sources	2,503,350	2,561,003	57,653	2,386,535
Total Revenues	2,503,350	2,561,003	57,653	2,386,535
EXPENDITURES				
Current operating				
Instruction				
Regular programs	2,355,000	343,611	(2,011,389)	357,471
Special education programs	-	483,445	483,445	489,467
CTE programs	-	14,735	14,735	14,034
Interscholastic programs	-	7,355	7,355	5,122
Summer school programs	-	16,517	16,517	15,118
Gifted programs	-	20,327	20,327	17,226
Bilingual programs	-	7,726	7,726	8,170
Total instruction	2,355,000	893,716	(1,461,284)	906,608
Support Services				
Pupils	-	220,260	220,260	201,036
Instructional staff	-	219,071	219,071	213,233
General administration	-	46,251	46,251	81,868
School administration	-	133,036	133,036	144,193
Business	-	606,401	606,401	596,930
Central	-	64,988	64,988	63,261
Total support services	-	1,290,007	1,290,007	1,300,521
Community services				
Community services - employee benefits	-	42,145	42,145	44,437
Total Expenditures	2,355,000	2,225,868	(129,132)	2,251,566
Net change in fund balance	\$ 148,350	335,135	\$ 186,785	134,969
Fund balance at beginning of year		836,107		701,138
FUND BALANCE AT END OF YEAR		\$ 1,171,242		\$ 836,107

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, 2017 with Comparative Actual Totals for 2016

	2017			2016 Actual
	Final Budget	Actual	Variance over/under	
REVENUES				
Local Sources				
General tax levy	\$ 3,021,000	\$ 3,076,428	\$ 55,428	\$ 3,332,682
Earnings on investments	5,900	9,008	3,108	8,694
Total Local Sources	3,026,900	3,085,436	58,536	3,341,376
Total Revenues	3,026,900	3,085,436	58,536	3,341,376
EXPENDITURES				
Debt service				
Principal retirement	3,024,767	3,043,240	18,473	2,736,455
Interest on bonds	421,778	402,827	(18,951)	553,840
Other	146,352	146,353	1	2,228
Total Expenditures	3,592,897	3,592,420	(477)	3,292,523
Excess of revenues (deficiency) over expenditures	(565,997)	(506,984)	59,013	48,853
OTHER FINANCING SOURCES (USES)				
Bonds issued	144,882	144,882	-	-
Transfers in	357,195	356,718	(477)	196,807
Total other financing sources (uses)	502,077	501,600	(477)	196,807
Net change in fund balance	\$ (63,920)	(5,384)	\$ 58,536	245,660
Fund balance at beginning of year		3,989,615		3,743,955
FUND BALANCE AT END OF YEAR		\$ 3,984,231		\$ 3,989,615

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Agency Fund - Activity Fund
 Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Assets				
Cash	\$ 131,795	\$ 286,762	\$ 296,850	\$ 121,707
Liabilities				
Due to organizations	\$ 131,795	\$ 286,762	\$ 296,850	\$ 121,707

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Schedule of Property Tax Rates, Extensions and Collections
 Last Five Tax Levy Years

	2016	2015	2014	2013	2012
Assessed Valuation	\$ 1,638,658,393	\$ 1,371,795,137	\$ 1,414,256,518	\$ 1,399,438,847	\$ 1,705,216,205
Rates extended					
Educational	2.7326	3.5000	3.4048	3.4609	2.7710
Tort immunity	0.0251	0.0526	0.0448	0.0440	0.0348
Special education	0.3143	0.1243	0.1170	0.0294	0.0233
Operations and maintenance	0.3771	0.5181	0.5468	0.5439	0.4796
Transportation	0.2200	0.1502	0.0748	0.0734	0.0581
Illinois municipal retirement/ Social security	0.1571	0.1663	0.1562	0.1533	0.0930
Debt service	0.1789	0.2420	0.2352	0.2368	0.1752
Working cash	0.0346	0.0338	0.0300	0.0294	0.0233
Total rates extended	4.0397	4.7873	4.6096	4.5711	3.6583
Property tax extensions					
Educational	\$ 44,777,570	\$ 48,012,830	\$ 48,151,978	\$ 48,433,179	\$ 47,251,541
Tort immunity	412,000	721,000	634,226	615,753	593,415
Special education	5,150,000	1,704,650	1,654,366	411,435	397,315
Operations and maintenance	6,180,000	7,107,000	7,733,420	7,611,547	8,178,216
Transportation	3,605,000	2,060,000	1,058,004	1,027,188	990,730
Illinois municipal retirement/ Social security	2,575,000	2,281,450	2,209,699	2,145,339	1,585,850
Debt service	2,931,689	3,318,735	3,326,689	3,313,381	2,988,064
Working cash	566,500	463,500	423,778	411,435	397,315
Total levies extended	\$ 66,197,759	\$ 65,669,165	\$ 65,192,160	\$ 63,969,257	\$ 62,382,446
Total collections	\$ 34,211,404	\$ 64,896,179	\$ 64,892,714	\$ 63,197,229	\$ 61,519,147
Percentage of extensions collected	51.68%	98.82%	99.54%	98.79%	98.62%

Tax rates are expressed in dollars per one hundred of assessed valuation.

Source of information: Cook County Levy, Rate and Extension Reports for 2012-2016.

PARK RIDGE-NILES SCHOOL DISTRICT 64
 Operating Cost and Tuition Charge
 Years Ended June 30, 2017 and June 30, 2016

	<u>2017</u>	<u>2016</u>
Expenditures		
Educational Fund	\$ 60,778,640	\$ 58,097,553
Operations and Maintenance Fund	5,267,691	5,130,242
Debt Service Fund	3,592,420	3,292,523
Transportation Fund	3,010,726	2,737,628
Municipal Retirement/Social Security Fund	2,225,868	2,251,566
Tort Immunity Fund	650,142	769,772
	<u>75,525,487</u>	<u>72,279,284</u>
Less revenues/expenditures not applicable to operating expense of regular program		
Summer school	343,138	377,495
Tuition paid	435,787	673,988
Community services	648,672	662,590
Capital outlay	775,030	292,947
Non-capitalized equipment	446,170	211,858
Bond and other principal retired	3,043,240	2,736,455
Payments to other districts and governmental units	1,906,713	2,161,655
	<u>7,598,750</u>	<u>7,116,988</u>
Regular operating expenditures	67,926,737	65,162,296
Offsetting revenues	<u>6,014,506</u>	<u>6,234,278</u>
Net operating expenditures	61,912,231	58,928,018
Depreciation allowance	<u>5,640,401</u>	<u>2,427,247</u>
Total allowance for tuition computation	<u>\$ 67,552,632</u>	<u>\$ 61,355,265</u>
Average daily attendance	<u>4,172.15</u>	<u>4,093.13</u>
Per capita tuition charge	<u>\$ 16,191.32</u>	<u>\$ 14,988.82</u>

Source of information: 2016 & 2017 annual financial reports

Due to ROE on Friday, October 14th
 Due to ISBE on Tuesday, November 15th
 SDJA17

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, 2017

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u></p> <p>School District/Joint Agreement Number: 05-016-0640-04</p> <p>County Name: Cook</p> <p>Name of School District/Joint Agreement: Park Ridge-Niles School District 64</p> <p>Address: 164 S. Propect Ave.</p> <p>City: Park Ridge, IL</p> <p>Email Address:</p> <p>Zip Code: 60068</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: Klein Hall CPAs</p> <p>Name of Audit Manager: Tim Gavin</p> <p>Address: 3957 75th Street</p> <p>City: Aurora State: IL Zip Code: 60504</p> <p>Phone Number: 630-898-5578 Fax Number: 630-225-6128</p> <p>IL License Number (9 digit): 066-003910 Expiration Date: 11/30/18</p> <p>Email Address: tgavin@kleinhalcpa.com</p>	
<p align="center"><u>Annual Financial Report</u></p> <p>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><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p align="center"><u>Single Audit Status:</u></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><input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Maine</p>		<p align="center"><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print): Dr. Laurie Heinz</p> <p>Email Address: lheinze@sd64.org</p> <p>Telephone: 847-318-4300 Fax Number: 847-318-4351</p> <p>Signature & Date: <i>Laurie Heinz 11/13/17</i></p>		<p>Township Treasurer Name (type or print): Thomas Ahlbeck</p> <p>Email Address: tahlbeck@ahlbeck.com</p> <p>Telephone: 847-825-1812 Fax Number: 847-430-3460</p> <p>Signature & Date: <i>Thomas Ahlbeck 11-14-2017</i></p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (05/17)

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).

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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)

Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 28, line 78)

This form complies with **Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing)**.

23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained in the itemization page.

Submit AFR Electronically

- * The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see instructions for complete submission procedures).

Attachment Manager Link

Note: CD/Disk no longer accepted.

- * 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 embed them for you.*

Submit Paper Copy of AFR with Signatures

- 1) 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.
- 2) 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.
- 3) 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.

- * 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

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 FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17 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 fund findings).
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: 2/12/1995 (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, and 3510) 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 FY2017, 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: 8/31/2017

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 (3110, 3500, 3510, 3100, 3105)	285,850	5,782	278,814	61,950	130,522	762,918
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	285,850	5,782	278,814	61,950	130,522	762,918
Total						1,525,836

* 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)

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:

[Empty box for comments]

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

11/6/2017
mm/dd/yyyy

	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 <u>2016</u>		Equalized Assessed Valuation (EAV):		1,638,658,393								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.027326		+ 0.003771		+ 0.002200		= 0.033300		0.000346				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	69,967,463		69,057,057		910,406		43,813,035						
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													
27													
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,		113,067,429										
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		18,219,189								
38													
39													
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	<i>Comments:</i>												
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
--	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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, 2017

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (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
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		30,608,524	8,596,583	3,984,231	2,792,013	1,170,218	13,023,199	5,892,795	908,861	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	24,124,699	2,986,138	1,416,574	1,741,914	1,244,224	0	273,729	199,076	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,797,678	0	0	569,192	0	0	0	0	0
9	Other Receivables	160	93,080	14,837	0	8,905	1,024	13,688	20,385	2,331	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		56,623,981	11,597,558	5,400,805	5,112,024	2,415,466	13,036,887	6,186,909	1,110,268	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
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	744,820	70,423	0	96,500	0	1,252,899	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	3,392,076	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,443,373	52,251	0	1	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	24,621,513	2,986,138	1,416,574	2,026,510	1,244,224	0	273,729	199,076	0
33	Due to Activity Fund Organizations	493	103	0	0	0	0	0	0	0	0
34	Total Current Liabilities		30,201,885	3,108,812	1,416,574	2,123,011	1,244,224	1,252,899	273,729	199,076	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	26,422,096	8,488,746	3,984,231	2,989,013	1,171,242	11,783,988	5,913,180	911,192	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		56,623,981	11,597,558	5,400,805	5,112,024	2,415,466	13,036,887	6,186,909	1,110,268	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2017

	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		121,707		
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		121,707		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		353,013	
17	Building & Building Improvements	230		60,781,388	
18	Site Improvements & Infrastructure	240		4,150,699	
19	Capitalized Equipment	250		11,111,608	
20	Construction in Progress	260		6,819,192	
21	Amount Available in Debt Service Funds	340			3,984,231
22	Amount to be Provided for Payment on Long-Term Debt	350			14,234,958
23	Total Capital Assets			83,215,900	18,219,189
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	121,707		
34	Total Current Liabilities		121,707		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			18,219,189
37	Total Long-Term Liabilities				18,219,189
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			83,215,900	
41	Total Liabilities and Fund Balance		121,707	83,215,900	18,219,189

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, 2017

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	53,371,976	7,046,921	3,085,436	2,933,528	2,561,003	46,529	648,307	573,313	0
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	3,135,058	17,614	0	851,393	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,962,666	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		58,469,700	7,064,535	3,085,436	3,784,921	2,561,003	46,529	648,307	573,313	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	15,744,299	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		74,213,999	7,064,535	3,085,436	3,784,921	2,561,003	46,529	648,307	573,313	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	40,617,358				893,716				
13	Support Services	2000	18,744,771	5,241,933		2,889,622	1,290,007	6,234,106		650,142	0
14	Community Services	3000	487,309	0		119,218	42,145				
15	Payments to Other Districts & Governmental Units	4000	929,202	25,758	0	1,886	0	0			0
16	Debt Service	5000	0	0	3,592,420	0	0				0
17	Total Direct Disbursements/Expenditures		60,778,640	5,267,691	3,592,420	3,010,726	2,225,868	6,234,106		650,142	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,744,299	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		76,522,939	5,267,691	3,592,420	3,010,726	2,225,868	6,234,106		650,142	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,308,940)	1,796,844	(506,984)	774,195	335,135	(6,187,577)	648,307	(76,829)	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	4,500,000		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	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							
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
31					0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	144,882	0		8,650,118	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		599,882	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	3,015	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			338,240						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			18,478						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
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	527,142	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		527,142	3,015	501,600	0	0	13,750,000	0	0	0
45	OTHER USES OF FUNDS (8000)										

**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, 2017**

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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							4,500,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
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	338,240	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	18,478	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	0							
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	0							
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		356,718	0	0	0	0	0	4,500,000	0	0
77	Total Other Sources/Uses of Funds		170,424	3,015	501,600	0	0	13,750,000	(4,500,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,138,516)	1,799,859	(5,384)	774,195	335,135	7,562,423	(3,851,693)	(76,829)	0
79	Fund Balances - July 1, 2016		28,560,612	6,688,887	3,989,615	2,214,818	836,107	4,221,565	9,764,873	988,021	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 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

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	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		45,740,509	6,529,286	3,076,428	2,853,592	1,126,099	0	512,110	552,119	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	3,482,146	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,281,716				
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		49,222,655	6,529,286	3,076,428	2,853,592	2,407,815	0	512,110	552,119	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	1,094,847	0	0	0	146,751	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		1,094,847	0	0	0	146,751	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	181,403								
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	261,039								
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		442,442								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				20,089					
43	Regular - Transp Fees from Other Districts (In State)	1412				34,195					
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					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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				0					
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					54,284					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	(179,232)	69,309	9,008	25,652	6,437	46,529	136,197	5,135	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		(179,232)	69,309	9,008	25,652	6,437	46,529	136,197	5,135	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	510,759								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	11,948								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		522,707								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	25,405	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	41,086	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,666	0							
82	Total District/School Activity Income		69,157	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	1,081,228								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		1,081,228								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	54,293							
96	Contributions and Donations from Private Sources	1920	105,538	70,909	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	408,332	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	2,660	0							
99	Refund of Prior Years' Expenditures	1950	80,234	912	0	0	0	0		16,059	0
100	Payments of Surplus Moneys from TIF Districts	1960	360,000	284,808	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	2,004	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	159,404	37,404	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		1,118,172	448,326	0	0	0	0	0	16,059	0
109	Total Receipts/Revenues from Local Sources	1000	53,371,976	7,046,921	3,085,436	2,933,528	2,561,003	46,529	648,307	573,313	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid- Sec. 18-8.05	3001	1,682,678	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		1,682,678	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	183,027			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	391,565			0					
126	Special Education - Personnel	3110	857,550	0		0					
127	Special Education - Orphanage - Individual	3120	19,949			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		1,452,091	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 TRE	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, 2017

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	289								
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		17,395	0				
152	Transportation - Special Education	3510	0	0		833,998	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		851,393	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	0	17,614	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		1,452,380	17,614	0	851,393	0	0	0	0	0
173	Total Receipts from State Sources	3000	3,135,058	17,614	0	851,393	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			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0			0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0			0	0			
188	Title VI - District Projects	4105	0	0			0	0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title VI		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	31,916				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				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		31,916				0				
202	TITLE I										
203	Title I - Low Income	4300	244,482	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		244,482	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	21,685	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	1,121,587	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	105,268	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		1,248,540	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0		0	0				
227	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
228	Total CTE - Perkins		0	0		0	0				
229	Federal - Adult Education	4810	0	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	0	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	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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
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									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904	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 I - Eisenhower Professional Development Formula	4930	0	0			0	0			
268	Title II - Teacher Quality	4932	69,764	0			0	0			
269	Federal Charter Schools	4960	0	0			0	0			
270	Medicaid Matching Funds - Administrative Outreach	4991	111,828	0			0	0			
271	Medicaid Matching Funds - Fee-for-Service Program	4992	256,136	0			0	0			
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0			0	0			0
	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,962,666	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	1,962,666	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		58,469,700	7,064,535	3,085,436	3,784,921	2,561,003	46,529	648,307	573,313	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

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	24,594,479	2,927,058	232,729	568,174	25,358	9,224	7,288	0	28,364,310	28,450,271
6	Tuition Payment to Charter Schools	1115			0						0	31,500
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	5,440,156	1,060,305	89,712	125,467	2,120	0	0	0	6,717,760	6,570,910
9	Special Education Programs Pre-K	1225	670,567	142,478	0	35,357	0	0	1,107	0	849,509	760,740
10	Remedial and Supplemental Programs K-12	1250	123,068	47,270	0	0	0	6,044	0	0	176,382	241,526
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	1,073,140	132,334	4,607	58,083	4,817	0	1,671	0	1,274,652	1,291,237
14	Interscholastic Programs	1500	201,889	2,506	10,455	9,448	0	240	0	0	224,538	252,477
15	Summer School Programs	1600	302,367	6,056	5,136	13,062	0	0	0	0	326,621	353,235
16	Gifted Programs	1650	1,423,805	189,471	225	8,118	0	50	0	0	1,621,669	1,596,850
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	553,110	71,344	168	1,508	0	0	0	0	626,130	690,500
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
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						435,787			435,787	700,000
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 Progrms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	34,382,581	4,578,822	343,032	819,217	32,295	451,345	10,066	0	40,617,358	40,939,246
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	1,000,375	115,521	66,051	39,765	0	0	0	0	1,221,712	1,306,300
37	Guidance Services	2120	161,887	16,706	1,287	220	0	0	0	0	180,100	180,250
38	Health Services	2130	922,432	180,310	38,548	9,277	0	450	0	0	1,151,017	1,162,680
39	Psychological Services	2140	440,784	36,824	209	3,561	0	150	0	0	481,528	493,260
40	Speech Pathology & Audiology Services	2150	1,322,310	193,094	0	785	0	0	0	0	1,516,189	1,491,600
41	Other Support Services - Pupils (Describe & Itemize)	2190	940,706	4,881	23,371	13,036	0	0	0	0	981,994	954,706
42	Total Support Services - Pupils	2100	4,788,494	547,336	129,466	66,644	0	600	0	0	5,532,540	5,588,796
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	454,523	74,437	147,327	17,599	0	2,412	0	0	696,298	836,494
45	Educational Media Services	2220	2,108,692	375,474	147,552	851,869	136,441	1,421	420,225	0	4,041,674	4,144,970
46	Assessment & Testing	2230	0	0	47,259	0	0	0	0	0	47,259	93,500
47	Total Support Services - Instructional Staff	2200	2,563,215	449,911	342,138	869,468	136,441	3,833	420,225	0	4,785,231	5,074,964
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	12,500	132,956	332,836	12,280	0	12,674	0	0	503,246	650,250
50	Executive Administration Services	2320	287,079	67,531	16,467	4,029	0	4,128	0	0	379,234	374,660
51	Special Area Administration Services	2330	487,031	139,125	4,411	0	0	0	0	0	630,567	653,085
52	Tort Immunity Services	2360-2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	786,610	339,612	353,714	16,309	0	16,802	0	0	1,513,047	1,677,995

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

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
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	2,101,982	617,172	35,089	7,831	0	715	759	0	2,763,548	2,876,070
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	2,101,982	617,172	35,089	7,831	0	715	759	0	2,763,548	2,876,070
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	161,420	49,503	4,756	0	0	0	0	0	215,679	231,935
60	Fiscal Services	2520	421,051	65,331	143,928	6,778	8,874	85,642	0	0	731,604	761,450
61	Operation & Maintenance of Plant Services	2540	3,738	37	0	0	0	0	0	0	3,775	0
62	Pupil Transportation Services	2550	0	0	3,793	0	0	0	0	0	3,793	0
63	Food Services	2560	0	0	610,784	8,293	4,313	75	888	0	624,353	609,800
64	Internal Services	2570	0	0	188,106	35,506	0	0	0	0	223,612	200,000
65	Total Support Services - Business	2500	586,209	114,871	951,367	50,577	13,187	85,717	888	0	1,802,816	1,803,185
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	18,400
69	Information Services	2630	117,133	367	264,236	1,818	0	860	0	0	384,414	394,316
70	Staff Services	2640	370,328	99,438	108,322	2,253	0	0	0	855,692	1,436,033	629,126
71	Data Processing Services	2660	0	0	0	0	527,142	0	0	0	527,142	0
72	Total Support Services - Central	2600	487,461	99,805	372,558	4,071	527,142	860	0	855,692	2,347,589	1,041,842
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	11,313,971	2,168,707	2,184,332	1,014,900	676,770	108,527	421,872	855,692	18,744,771	18,062,852
75	COMMUNITY SERVICES (ED)	3000	357,310	106,470	19,434	4,095	0	0	0	0	487,309	446,871
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			25,427			0			25,427	43,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			25,427			0			25,427	43,000
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						903,775			903,775	964,600
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						903,775			903,775	964,600
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

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
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			25,427			903,775			929,202	1,007,600
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										500,000
114	Total Direct Disbursements/Expenditures		46,053,862	6,853,999	2,572,225	1,838,212	709,065	1,463,647	431,938	855,692	60,778,640	60,956,569
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,308,940)	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	2,569,675	438,470	1,152,354	1,000,607	65,965	0	14,232	0	5,241,303	5,916,185
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0	0	0	0	0	0
127	Total Support Services - Business	2500	2,569,675	438,470	1,152,354	1,000,607	65,965	0	14,232	0	5,241,303	5,916,185
128	Other Support Services (Describe & Itemize)	2900	0	0	630	0	0	0	0	0	630	0
129	Total Support Services	2000	2,569,675	438,470	1,152,984	1,000,607	65,965	0	14,232	0	5,241,933	5,916,185
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			25,758	0
136	Total Payments to Other Govt. Units (In-State)	4100			25,758			0			25,758	0
137	Payments to Other Govt. Units (Out of State)	4400						0			0	0
138	Total Payments to Other Govt Units	4000			25,758			0			25,758	0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
150	Total Direct Disbursements/Expenditures		2,569,675	438,470	1,178,742	1,000,607	65,965	0	14,232	0	5,267,691	5,916,185
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										1,796,844	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						402,827			402,827	403,300
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
164	DEBT (Lease/Purchase Principal Retired) ¹¹							3,043,240			3,043,240	3,043,245
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			146,353			146,353	146,352
166	Total Debt Services	5000			0			3,592,420			3,592,420	3,592,897
167	PROVISION FOR CONTINGENCIES (DS)	6000										0
168	Total Disbursements/ Expenditures				0			3,592,420			3,592,420	3,592,897
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(506,984)	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	16,508	3,093	2,870,021	0	0	0	0	0	2,889,622	2,612,140
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	16,508	3,093	2,870,021	0	0	0	0	0	2,889,622	2,612,140
179	COMMUNITY SERVICES (TR)	3000	0	0	119,218	0	0	0	0	0	119,218	128,000
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			1,886			0			1,886	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	Total Payments to Other Govt. Units (In-State)	4100			1,886			0			1,886	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

	A	B	C	D	E	F	G	H	I	J	K	L
1	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
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
190	Total Payments to Other Govt Units	4000			1,886			0			1,886	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110						0			0	0
194	Tax Anticipation Notes	5120						0			0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
196	State Aid Anticipation Certificates	5140						0			0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
200	DEBT (Lease/Purchase Principal Retired) ¹¹							0			0	0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		16,508	3,093	2,991,125	0	0	0	0	0	3,010,726	2,740,140
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										774,195	
206												
	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207												
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		343,611							343,611	2,355,000
210	Pre-K Programs	1125		0							0	0
211	Special Education Programs (Functions 1200-1220)	1200		413,300							413,300	0
212	Special Education Programs - Pre-K	1225		67,270							67,270	0
213	Remedial and Supplemental Programs - K-12	1250		2,875							2,875	0
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		14,735							14,735	0
217	Interscholastic Programs	1500		7,355							7,355	0
218	Summer School Programs	1600		16,517							16,517	0
219	Gifted Programs	1650		20,327							20,327	0
220	Driver's Education Programs	1700		0							0	0
221	Bilingual Programs	1800		7,726							7,726	0
222	Truants' Alternative & Optional Programs	1900		0							0	0
223	Total Instruction	1000		893,716							893,716	2,355,000
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		14,427							14,427	0
227	Guidance Services	2120		2,229							2,229	0
228	Health Services	2130		141,578							141,578	0
229	Psychological Services	2140		7,137							7,137	0
230	Speech Pathology & Audiology Services	2150		18,136							18,136	0
231	Other Support Services - Pupils (Describe & Itemize)	2190		36,753							36,753	0
232	Total Support Services - Pupils	2100		220,260							220,260	0
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		31,951							31,951	0
235	Educational Media Services	2220		187,120							187,120	0
236	Assessment & Testing	2230		0							0	0
237	Total Support Services - Instructional Staff	2200		219,071							219,071	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

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
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310		2,559							2,559	0
240	Executive Administration Services	2320		17,057							17,057	0
241	Service Area Administrative Services	2330		26,635							26,635	0
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	0
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	Total Support Services - General Administration	2300		46,251							46,251	0
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		133,036							133,036	0
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
255	Total Support Services - School Administration	2400		133,036							133,036	0
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510		2,388							2,388	0
258	Fiscal Services	2520		85,333							85,333	0
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		508,158							508,158	0
261	Pupil Transportation Services	2550		2,260							2,260	0
262	Food Services	2560		0							0	0
263	Internal Services	2570		8,262							8,262	0
264	Total Support Services - Business	2500		606,401							606,401	0
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		0							0	0
268	Information Services	2630		22,923							22,923	0
269	Staff Services	2640		42,065							42,065	0
270	Data Processing Services	2660		0							0	0
271	Total Support Services - Central	2600		64,988							64,988	0
272	Other Support Services (Describe & Itemize)	2900		0							0	0
273	Total Support Services	2000		1,290,007							1,290,007	0
274	COMMUNITY SERVICES (MR/SS)	3000		42,145							42,145	0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
276	Payments for Special Education Programs	4120		0							0	0
277	Payments for CTE Programs	4140		0							0	0
278	Total Payments to Other Govt Units	4000		0							0	0
279	DEBT SERVICES (MR/SS)	5000										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110						0			0	0
282	Tax Anticipation Notes	5120						0			0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J	K	L
	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
284	State Aid Anticipation Certificates	5140						0			0	0
285	Other (Describe & Itemize)	5150						0			0	0
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	5000										0
288	Total Disbursements/Expenditures			2,225,868				0			2,225,868	2,355,000
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										335,135	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530	0	0	1,100,793	24,562	5,097,217	0	11,534	0	6,234,106	7,513,702
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	1,100,793	24,562	5,097,217	0	11,534	0	6,234,106	7,513,702
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100			0			0			0	0
300	Payments for Special Education Programs	4120			0			0			0	0
301	Payments for CTE Programs	4140			0			0			0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
303	Total Payments to Other Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/C)	5000										0
305	Total Disbursements/ Expenditures		0	0	1,100,793	24,562	5,097,217	0	11,534	0	6,234,106	7,513,702
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,187,577)	
307												
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	482,031	0	0	0	0	0	482,031	495,000
314	Unemployment Insurance Payments	2363	0	7,630	1,250	0	0	0	0	0	8,880	40,000
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	69,310	0	0	0	0	0	69,310	69,013
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	496	0	0	0	0	0	496	1,000
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	89,425	0	0	0	0	0	89,425	89,425
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	0	7,630	642,512	0	0	0	0	0	650,142	694,438
324	DEBT SERVICES (TF)	5000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326	Tax Anticipation Warrants	5110						0			0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

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
328	Other Interest or Short-Term Debt	5150						0			0	0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
331	Total Disbursements/Expenditures		0	7,630	642,512	0	0	0	0	0	650,142	694,438
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(76,829)	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	Total Payments to Other Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)	5000										
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3	(Enter Whole Dollars)	7-1-16 Thru 6-30-17	(from the 2016 Levy)	(from 2015 & Prior	(from the 2016 Levy)	(from the 2016 Levy)
4		Levies) *		Levies)		
5				(Column B - C)		(Column E - C)
6	Educational	45,740,509	23,361,946	22,378,563	44,777,570	21,415,624
7	Operations & Maintenance	6,529,286	3,224,311	3,304,975	6,180,000	2,955,689
8	Debt Services **	3,076,428	1,529,560	1,546,868	2,931,689	1,402,129
9	Transportation	2,853,592	1,880,848	972,744	3,605,000	1,724,152
10	Municipal Retirement	1,126,099	470,212	655,887	901,250	431,038
11	Capital Improvements	0	0	0	0	0
12	Working Cash	512,110	295,562	216,548	566,500	270,938
13	Tort Immunity	552,119	214,954	337,165	412,000	197,046
14	Fire Prevention & Safety	0	0	0	0	0
15	Leasing Levy	0	0	0	0	0
16	Special Education	3,482,146	2,686,926	795,220	5,150,000	2,463,074
17	Area Vocational Construction	0	0	0	0	0
18	Social Security/Medicare Only	1,281,716	873,251	408,465	1,673,750	800,499
19	Summer School	0	0	0	0	0
20	Other (Describe & Itemize)	0	0	0	0	0
21	Totals	65,154,005	34,537,570	30,616,435	66,197,759	31,660,189
22	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
	** 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 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
4	ANTICIPATION NOTES (CPPRT)									
5	Total CPPRT Notes								0	
6	TAX ANTICIPATION WARRANTS (TAW)									
7	Educational Fund								0	
8	Operations & Maintenance Fund								0	
9	Debt Services - Construction								0	
10	Debt Services - Working Cash								0	
11	Debt Services - Refunding Bonds								0	
12	Transportation Fund								0	
13	Municipal Retirement/Social Security Fund								0	
14	Fire Prevention & Safety Fund								0	
15	Other - (Describe & Itemize)								0	
16	Total TAWs	0	0	0					0	
17	TAX ANTICIPATION NOTES (TAN)									
18	Educational Fund								0	
19	Operations & Maintenance Fund								0	
20	Fire Prevention & Safety Fund								0	
21	Other - (Describe & Itemize)								0	
22	Total TANs	0	0	0					0	
23	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
24	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)								0	
25	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
26	Total GSAACs (All Funds)								0	
27	OTHER SHORT-TERM BORROWING									
28	Total Other Short-Term Borrowing (Describe & Itemize)								0	
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 07/1/16	Issued 7/1/16 thru 6/30/17	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long- Term Debt
31	GO Bonds, Series 2001	11/01/01	17,065,000	3	2,300,000			2,300,000	0	0
32	GO Bonds, Series 2008	12/01/08	2,555,000	2	405,000			405,000	0	0
33	GO Bonds, Series 2014A	03/13/14	2,900,000	1	7,900,000				7,900,000	6,100,890
34	GO Bonds, Series 2014B	03/13/14	800,000	3	800,000				800,000	617,812
35									0	
36	Debt Certificates	04/27/17	8,795,000	7		8,795,000			8,795,000	6,792,067
37									0	
38	Copier Lease			8	314,153		527,142	282,995	558,300	558,300
39	VOIP Lease			8	221,134			55,245	165,889	165,889
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			32,115,000		11,940,287	8,795,000	527,142	3,043,240	18,219,189	14,234,958
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 Certificate			
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, 2016										
4	RECEIPTS										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		3,482,146			
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 on tab "Itemization 32")										
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	3,482,146	0	0	0
13	DISBURSEMENTS										
14	Instruction					10 or 50-1000		3,482,146			
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 on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")										
23	Total Disbursements						0	3,482,146	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2017										
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> 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:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u>										
34	included in line 30 above. Include the 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 <u>only if</u> 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										
47	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 <u>other</u> than Tort Immunity Fund (80).										
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											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Undepreciated 6/30/17
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	68,236,701	37,771	7,493,084	60,781,388	50	28,113,192	3,289,752		31,402,944	29,378,444
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,844,644	22,596	1,716,541	4,150,699	20	1,633,411	555,216		2,188,627	1,962,072
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	9,812,993	1,350,599	51,984	11,111,608	10	8,593,522	1,749,663	39,128	10,304,057	807,551
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	1,821,974	6,819,192	1,821,974	6,819,192	-					6,819,192
16	Total Capital Assets	200	86,069,325	8,230,158	11,083,583	83,215,900		38,340,125	5,594,631	39,128	43,895,628	39,320,272
17	Non-Capitalized Equipment	700				457,704	10		45,770			
18	Allowable Depreciation							5,640,401				

A	B	C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)					
<i>This schedule is completed for school districts only.</i>					
Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
OPERATING EXPENSE PER PUPIL					
EXPENDITURES:					
ED	Expenditures 15-22, L114	Total Expenditures		\$	60,778,640
O&M	Expenditures 15-22, L150	Total Expenditures			5,267,691
DS	Expenditures 15-22, L168	Total Expenditures			3,592,420
TR	Expenditures 15-22, L204	Total Expenditures			3,010,726
MR/SS	Expenditures 15-22, L288	Total Expenditures			2,225,868
TCRT	Expenditures 15-22, L331	Total Expenditures			650,142
		Total Expenditures		\$	75,525,487
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	34,195
TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 9-14, L80, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0
O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		848,402
ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		326,621
ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		435,787
ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		487,309
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		929,202
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		709,065
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		431,938
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
O&M	Expenditures 15-22, L138, Col K	4000	Total Payments to Other Govt Units		25,758
O&M	Expenditures 15-22, L150, Col G	-	Capital Outlay		65,965
O&M	Expenditures 15-22, L150, Col I	-	Non-Capitalized Equipment		14,232
DS	Expenditures 15-22, L154, Col K	4000	Payments to Other Dist & Govt Units		0
DS	Expenditures 15-22, L184, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		3,043,240
TR	Expenditures 15-22, L179, Col K - (G+I)	3000	Community Services		119,218
TR	Expenditures 15-22, L190, Col K	4000	Total Payments to Other Govt Units		1,886
TR	Expenditures 15-22, L200, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
TR	Expenditures 15-22, L204, Col G	-	Capital Outlay		0
TR	Expenditures 15-22, L204, Col I	-	Non-Capitalized Equipment		0
MR/SS	Expenditures 15-22, L210, Col K	1125	Pre-K Programs		0
MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K		67,270
MR/SS	Expenditures 15-22, L214, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
MR/SS	Expenditures 15-22, L215, Col K	1300	Adult/Continuing Education Programs		0
MR/SS	Expenditures 15-22, L218, Col K	1600	Summer School Programs		16,517
MR/SS	Expenditures 15-22, L274, Col K	3000	Community Services		42,145
MR/SS	Expenditures 15-22, L278, Col K	4000	Total Payments to Other Govt Units		0
		Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	7,598,750
		Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			67,926,737
		9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12			4,172.15
		Estimated OEPP (Line 76 divided by Line 77)		\$	16,280.99

A		B		C		D		E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)								
2	<i>This schedule is completed for school districts only.</i>								
3									
4	Fund	Sheet, Row	ACCOUNT NO	TITLE					Amount
5									
80	PER CAPITA TUITION CHARGE								
81									
82	LESS OFFSETTING RECEIPTS/REVENUES:								
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)			\$	20,089	
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)				0	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)				0	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)				0	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)				0	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)				0	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)				0	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)				0	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)				0	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)				0	
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service				522,707	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income				69,157	
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks				1,081,228	
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)				0	
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks				0	
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)				0	
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)				0	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals				54,293	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts				2,660	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts				0	
103	ED	Revenues 9-14, L108, Col C	1993	Other Local Fees (Describe & Itemize)				2,004	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education				1,452,091	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education				0	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed				0	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast				289	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative				0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education				0	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation				851,393	
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants				0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy				0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Traut Alternative/Optional Education				0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant				0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery				0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant				0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)				0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant				0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant				0	
120	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	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success				0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3915	State Charter Schools				0	
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects				0	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources				17,614	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)				0	
126	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	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI				0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service				31,916	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I				244,482	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV				0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through				1,121,587	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board				105,268	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary				0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)				0	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins				0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments				0	
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top				0	
162	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	
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate				0	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)				0	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)				0	
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America				0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children				0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula				0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality				69,764	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools				0	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach				111,828	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program				256,136	
173	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	
174									
175	Total Deductions for PCTC Computation Line 83 through Line 173								
176	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)								
177	Total Depreciation Allowance (from page 27, Line 18, Col I)								
178	Total Allowance for PCTC Computation (Line 176 minus Line 177)								
179	9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))								
180	Total Estimated PCTC (Line 178 divided by Line 179) * \$								
181									

182 * The total: OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> 458,088							
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		41,468,713		41,468,713		
20	Support Services:							
21	Pupil	2100		5,752,800		5,752,800		
22	Instructional Staff	2200		4,447,636		4,447,636		
23	General Admin.	2300		2,209,440		2,209,440		
24	School Admin	2400		2,895,825		2,895,825		
25	Business:							
26	Direction of Business Spt. Srv.	2510	218,067	0	218,067	0		
27	Fiscal Services	2520	808,063	0	808,063	0		
28	Oper. & Maint. Plant Services	2540		5,673,039	5,673,039	0		
29	Pupil Transportation	2550		2,895,675		2,895,675		
30	Food Services	2560		161,064		161,064		
31	Internal Services	2570	231,874	0	231,874	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		407,337		407,337		
36	Staff Services	2640	1,478,098	0	1,478,098	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		630		630		
39	Community Services	3000		648,672		648,672		
40	Total			2,736,102	66,560,831	8,409,141	60,887,792	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	2,736,102	Total Indirect costs:	8,409,141	
43				Total Direct Costs:	66,560,831	Total Direct Costs:	60,887,792	
44				=	4.11%	=	13.81%	
45								

A

B

C

D

E

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G

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2017

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

Park Ridge-Niles School District 64
05-016-0640-04

		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
8	<input type="checkbox"/> Check if the schedule is not applicable.				
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →				
10	Service or Function (Check all that apply)			Barriers to Implementation	<small>(Limit text to 200 characters, for additional space use line 33 and 38)</small>
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	X			SEPTRAN
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

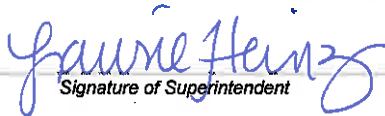
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Park Ridge-Niles School District 64
 RCDT Number: 05-016-0640-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	379,234		379,234	398,220		398,220
2. Special Area Administration Services	2330	630,567		630,567	642,080		642,080
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	215,679	0	215,679	221,755		221,755
5. Internal Services	2570	223,612		223,612	192,000		192,000
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		1,449,092	0	1,449,092	1,454,055	0	1,454,055
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							0%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.


 Signature of Superintendent

11/13/17
 Date

Dr. Laurie Heinz

Contact Name (for questions)

847-318-4300

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 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 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. Page 25 - Capital lease proceeds
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the 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 FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). 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.</i>					
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	58,469,700	7,064,535	3,784,921	648,307	69,967,463
7	Direct Expenditures	60,778,640	5,267,691	3,010,726		69,057,057
8	Difference	(2,308,940)	1,796,844	774,195	648,307	910,406
9	Fund Balance - June 30, 2017	26,422,096	8,488,746	2,989,013	5,913,180	43,813,035
10	Balanced - no deficit reduction plan is required.					
11						
12						
13						

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2017**

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)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora IL 60504	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 164 S. Propect Ave. Park Ridge, IL 60068		E-MAIL ADDRESS: tgavin@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Tim Gavin	
		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 (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

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**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2017**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	1,962,666
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			-
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(256,136)
AFR TOTAL FEDERAL REVENUES:		\$	1,706,530

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 1,706,530

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 1,706,530

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 1,706,530

DIFFERENCE: \$ -

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

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 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	16-4210-00	-	-	-	-	-	-	-	N/A
National School Lunch Program		Illinois State Board of Education	10.555	17-4210-00	-	-	-	-	-	-	-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	16-4220-00	-	-	-	-	-	-	-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	17-4220-00	-	-	-	-	-	-	-	N/A
Special Milk Program		Illinois State Board of Education	10.556	16-4215-00	25,093	5,859	25,093	5,859	-	-	30,952	N/A
Special Milk Program		Illinois State Board of Education	10.556	17-4215-00	-	26,057	-	26,057	-	-	26,057	N/A
Child and Adult Care		Illinois State Board of Education	10.558	16-4226-00	-	-	-	-	-	-	-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	17-4226-00	-	-	-	-	-	-	-	N/A
Commodities		Illinois State Board of Education	10.555	16-4999-00	-	-	-	-	-	-	-	N/A
Commodities		Illinois State Board of Education	10.555	17-4999-00	-	-	-	-	-	-	-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	16-4240-00	-	-	-	-	-	-	-	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	17-4240-00	-	-	-	-	-	-	-	N/A
Total United States Department of Agriculture					25,093	31,916	25,093	31,916	-	-	57,009	
Total Child Nutrition Cluster					25,093	31,916	25,093	31,916	-	-	57,009	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through	(M)	Illinois State Board of Education	84.027	16-4620-00	1,004,663	13,732	1,004,663	13,732	-	-	1,018,395	1,054,038
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 - Room & Board	(M)	Illinois State Board of Education	84.027	16-4625-00	-	105,268	-	105,268	-	-	105,268	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	17-4625-00	-	-	-	-	-	-	-	N/A
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	16-4600-00	17,480	-	17,480	-	-	-	17,480	17,480
IDEA - Flow Through Pre-School	(M)	Illinois State Board of Education	84.173	17-4600-00	-	21,685	-	21,685	-	-	21,685	21,685
Total Department of Education					1,022,143	1,248,540	1,022,143	1,248,540	-	-	2,270,683	

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

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 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
Total Special Education (IDEA) Cluster					1,022,143	1,248,540	1,022,143	1,248,540	-	-	2,270,683	
Other Programs												
Department of Education												
Title I - Low Income		Illinois State Board of Education	84.010	16-4300-00	252,872	-	252,872	-			252,872	376,888
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 - Delinquent Priv		Illinois State Board of Education	84.010	16-4306-00		-					-	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	17-4306-00		-					-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	16-4932-00	84,836	12,895	84,836	12,895			97,731	98,136
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00		56,869		56,869			56,869	67,086
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	16-4909-00		-					-	
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00		-					-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	16-4905-00		-					-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00		-					-	
Title IV - 21st Century		Illinois State Board of Education	84.287	16-4421-00		-					-	
Title IV - 21st Century		Illinois State Board of Education	84.287	17-4421-00		-					-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	16-4998-00		-					-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	17-4998-00		-					-	
CTE - Perkins			84.048	16-4745-00		-					-	
CTE - Perkins			84.048	17-4745-00		-					-	
Race to the Top		Illinois State Board of Education	84.413	16-4901-00		-					-	
Race to the Top		Illinois State Board of Education	84.413	17-4901-00		-					-	
Preschool Expansion		Illinois State Board of Education	84.419	16-4902-00		-					-	
Preschool Expansion		Illinois State Board of Education	84.419	17-4902-00		-					-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	16-4950-00		-					-	

Park Ridge-Niles School District 64
05-016-0640-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

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 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	17-4950-00								
Total Department of Education					337,708	314,246	337,708	314,246	-	-	651,954	
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												
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	16-4991-00	96,379	-	96,379	-			96,379	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	17-4991-00		111,828		111,828			111,828	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					96,379	111,828	96,379	111,828	-	-	208,207	
Total Other Programs					434,087	426,074	434,087	426,074	-	-	860,161	
TOTAL FEDERAL AWARDS					1,481,323	1,706,530	1,481,323	1,706,530	-	-	3,187,853	

(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, 2017

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

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 are not included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
OTHER NON-CASH ASSISTANCE	\$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, 2017

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	Special Education Cluster (IDEA)	1,248,540
	Total Amount Tested as Major	\$1,248,540

Total Federal Expenditures for 7/1/16-6/30/17 \$1,706,530

% tested as Major 73.16%

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, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2017- 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

For ISBE Review	
Date _____	Resolution Criteria Code Number _____
Initials _____	Disposition of Questioned Costs Code Letter _____

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 2017 would be assigned a reference number of 2017-001, 2017-002, 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, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2017- 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, 2017

[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.

Park Ridge-Niles School District 64
05-016-0640-04
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017- None**

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management Response: [If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

²¹ Must address each audit finding - §200.511 (c)

**Park Ridge-Niles
School District 64**

Required Communication Letters

Year Ended June 30, 2017

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 Comments
3. Communication with Those Charged with Governance



3957 75th Street, Aurora, IL 60504
Phone 630.898.5578 | Fax 630.225.5128
KleinHallcpa.com

**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, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 28, 2017.

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
September 28, 2017



3957 75th Street, Aurora, IL 60504
Phone 630.898.5578 | Fax 630.225.5128
KleinHallcpa.com

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, 2017, 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:

Professional Standards Update

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, which will change the accounting and financial reporting requirements for state and local governments that provide their employees with other postemployment benefits (OPEB). This Statement replaces the requirements of GASB Statement Nos. 45 and 57. These changes will affect your financial statements for the year ended June 30, 2018.

The scope of the Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, the Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, the Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. The Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In the Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

We are available to further discuss these changes and the impact on your financial statements.

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
Aurora, Illinois
September 28, 2017



3957 75th Street, Aurora, IL 60504
Phone 630.898.5578 | Fax 630.225.3128
KleinHallcpa.com

Communication with Those Charged with Governance

September 28, 2017

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, 2017. 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 26, 2017. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2017. 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 September 28, 2017.

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 signature is written in dark ink and is positioned above the typed name.

Klein, Hall CPAs
Aurora, Illinois

To: Board of Education
Dr. Laurie Heinz, Superintendent
From: Luann Kolstad, Chief School Business Official
Date: December 11, 2017
Re: Adoption of Final 2017 Tax Levy Resolution #1193, Resolution #1194 Instruct the County Clerk How to Apportion 2017 Tax Levy Extension Reductions, and Resolution #1195 Authorizing Tax For Illinois Municipal Retirement Purposes

At the October 10, 2017, October 23, 2017 and November 11, 2017 Board of Education meetings, administration reviewed with the Board the Tax Levy process for the District including the implications for future financial projections. At the November 11, 2017 meeting, the Board was polled regarding the Loss & Cost added on to the Operating and Debt Service Funds. The Board directed the administration to keep the Loss & Cost on all funds this year, including Debt Service.

Going forward, once the fund balance in Debt Service is used in the upcoming fiscal year for the next step in the Capital Projects Financial Framework for summers 2019 and 2020, the District will maintain a \$250K balance in the Debt Service Fund to cover potential issues with future levies. If the balance is at \$250K or more, the Board may direct the administration to prepare a resolution to have Cook County reduce the Loss and Cost by a certain percentage for that tax levy year. The Policy Committee will work to put this into policy so that future boards and administrations will understand the decision that was made regarding Loss & Cost.

Tonight, the administration is asking the Board to approve the 2017 Tax Levy. The levy approved tonight is an estimate and the final levy will not be known until the summer of 2018. The proposed levy is subject to the Property Tax Extension Limitation Law (PTELL) and as such, the District will only receive the funds that we are legally entitled to receive per this law.

The “Levy Packet” that is submitted to the Cook County Clerk’s office by the last Tuesday in December, this year being December 26, 2017, includes:

- Illinois State Board of Education (ISBE) Form 50-02 - Certificate of Tax Levy
- Resolution #1193 of Community Consolidated School District 64 Cook County, Illinois Providing for a Levy of Taxes for the Year 2017
- Resolution #1194 to Instruct the County Clerk How to Apportion 2017 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 from the Education Fund only.
- 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 notified and held a public hearing.

- Resolution #1195 Authorizing Tax for Illinois Municipal Retirement Purposes.
- Certificate of Estimated Revenues on District Letterhead. The revenue amounts are the Budgeted Revenue amounts.
- Proof from the newspapers that the Notice of the Tax Levy Hearing was properly advertised within their newspapers.

Once the Board approves the Tax Levy, it is hand delivered to the County Clerk's office in Chicago prior to the deadline.

ACTION ITEM 17-12-2

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the attached Resolution #1193 Providing for a Levy of Taxes For the Year 2017, Resolution #1194 Instruct the County Clerk How to Apportion 2017 Tax Levy Extension Reductions, and Resolution #1195 Authorizing Tax For Illinois Municipal Retirement Purposes. 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:

12/11/2017

Original:
 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	\$ 49,000,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 5,500,000	Tort Immunity	\$ 750,000
Transportation	\$ 3,000,000	Special Education	\$ 5,000,000
Working Cash	\$ 550,000	Leasing	\$
Municipal Retirement	\$ 1,100,000	Other	\$
Social Security	\$ 1,500,000	Other	\$
		Total Levy	\$ 66,400,000

* 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 49,000,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 5,500,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 3,000,000 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 1,100,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 1,500,000 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 750,000 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 11th day of December 20 17 . _____
 (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 _____

 (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)

 (Date)

 (County)

**RESOLUTION # 1193 OF COMMUNITY CONSOLIDATED SCHOOL
DISTRICT 64
COOK COUNTY, ILLINOIS, PROVIDING FOR A
LEVY OF TAXES FOR THE YEAR 2017**

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 2017 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 2017 a special tax of \$49,000,000 for educational purposes; \$5,500,000 for operations and maintenance purposes; \$3,000,000 for transportation purposes; \$550,000 for working cash; \$1,100,000 for municipal retirement purposes; \$1,500,000 for social security purposes; \$750,000 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 2017 for a levy in the amounts aforesaid.

ADOPTED this 11th day of December 2017

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 # 1194 TO INSTRUCT THE COUNTY CLERK HOW TO APPORTION
2017 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 2017 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 2017, 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 2017 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 2017 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 11th day of December 2017.

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

By: _____
Anthony Borrelli, President, Board of Education

ATTEST: _____
Athan "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 2017 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 11th day of December, 2017.

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

ATTEST:

Athan "Tom" Sotos, Board Secretary

STATE OF ILLINOIS)

) ss.

COUNTY OF COOK)

CERTIFICATE

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 64, County of Cook, State of Illinois (the "Board"), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the attached is a true and complete copy of a resolution entitled "Providing For A Levy Of Taxes For The Year 2017" which was passed by the Board of Education at a meeting held on the 11th day of December, 2017.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 11th day of December, 2017.

Athan "Tom" Sotos, Secretary, Board of Education

**RESOLUTION #1195 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 \$1,100,000 for the year 2017 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 2017 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 11th day of December, 2017.

Anthony Borrelli
President,
Board of Education

Athán "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 11, 2017 levying the sum of \$1,100,000 as a special tax for Illinois Municipal Retirement Fund purposes and \$1,500,000 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 11, 2017

Anthony Borrelli
President,
Board of Education

Athan "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 11, 2017

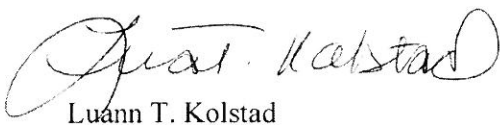
Mr. David Orr
Cook County Clerk
Office of the County Clerk
118 N. Clark, R. 434
Chicago, IL 60602

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, 2017 are as follows:

Educational Fund	\$ 61,150,920
Operations & Maintenance Fund	\$ 6,420,813
Debt Service Fund	\$ 2,472,534
Transportation Fund	\$ 4,443,720
Municipal Retirement Fund	\$ 1,055,300
Social Security	\$ 1,594,300
Capital Projects Fund	\$ 60,800
Working Cash	\$ 699,100
Tort Immunity Fund	\$ <u>584,700</u>
Total	\$78,482,187

Sincerely,



Luann T. Kolstad

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 2017 will be held on December 11, 2017 at 6:45 p.m. at Jefferson School, 8200 Greendale Ave, Niles, IL 60714. 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 2016 were \$63,266,070.
The proposed corporate and special purpose property taxes to be levied for 2017 are \$66,400,000. This represents a 4.95% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2016 were \$2,931,689.
The estimated property taxes to be levied for debt service and public building commission leases for 2017 are \$2,063,800. This represents a 29.60% decrease from the previous year.
- IV. The total property taxes extended or abated for 2016 were \$66,197,759.
The estimated total property taxes to be levied for 2017 are \$68,463,800. This represents a 3.42% increase over the previous year.

To: Board of Education
Dr. Laurie Heinz, Superintendent

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

Date: December 11, 2017

Re: Water Testing Update

On January 16, 2017, Governor Rauner signed [Senate Bill \(SB\) 0550](#) (Illinois Public Act 99-0922) into law. This law requires all school districts in Illinois to complete water testing at all Pre-K - 5 sites built before January 1, 1987. The water sources tested are accessible to students, faculty and staff for cooking and/or drinking.

District 64 ***went beyond these guidelines*** and tested all Illinois Department of Public Health (IDPH) required drinking water sources within our Pre-K - 5 schools and our two middle schools, as well as a number of non-required drinking water and/or potable water sources within the school buildings.

The U.S. Environmental Protection Agency (U.S. EPA) sets what's called an *action level* for lead in water at 15 parts per billion (ppb). However, Illinois establishes more stringent guidelines, requiring districts to take action and notify parents if lead is found in water when levels are at or above 5 ppb. Please note that neither the 15 ppb, nor the state's threshold of 5 ppb, are a health-based standard. Both the EPA and state levels were set to trigger organizations to take action and mitigate the levels of lead, but are not accompanied by any requirements regarding medical tests or healthcare.

School District 64 contracted with United Analytical Services, Inc., an environmental health company, to conduct both the required and extended testing we opted to conduct. The testing took place at Jefferson Pre-K Center; Carpenter, Field, Franklin, Roosevelt and Washington Elementary Schools; as well as Emerson and Lincoln Middle Schools.

United Analytical Services, Inc., collected water samples from 189 water sources between October 28 and November 1, 2017 from these eight sites. Standards established by IDPH for lead testing in schools can be found [here](#).

District 64 results showed that out of the 189 water sources tested using IDPH guidelines, 184 were within safe/acceptable ranges.

Within the 189 sources, **the testing verified that all functioning drinking fountains at District 64 schools have met national standards and are considered safe for students and staff members to drink from.**

Five of the 189 water sources were found to have levels higher than the IDPH notification requirement of 5 ppb. The five identified sources requiring attention are:

- **Carpenter School** - one classroom sink in Room 100. This sink is not used for drinking by staff or students.
- **Field School** - one sink in the Literacy Space within Room 101. This sink is not used for drinking by staff or students.
- **Roosevelt School** - one classroom sink in Room 106. This sink is not used for drinking by staff or students.
- **Jefferson Center** - one classroom Sink in Room 108 and the Multipurpose Room bubble fountain. The classroom sink is not used for drinking by staff or students, and this bubbler is not used by staff or students.

The District is following IDPH mitigation guidance for the above five water sources:

- The devices have been turned off.
- Fixtures are being replaced and will be retested by United Analytical Services, Inc. to determine if levels decrease to within the designated ppb range.
- If not, signage will be added stating: *Use for Handwashing Only* OR they will be removed entirely.

To summarize, all functioning drinking fountains at District 64 schools have met national standards and are considered safe for students and staff members to drink from. As part of our facility improvement efforts, District 64 over the past two summers has replaced 27 drinking fountains with filtered drinking fountains and bottle fillers. We have also added a filtered water system in our staff lounges.

Remedy

- The District plumber has turned off all water sources that reported a level of 5 parts per billion (ppb) of lead or higher.
- New faucets and supply lines have been ordered for these water sources.
- For water sources that tested between 2 ppb and 5 ppb, new faucets and supply lines have been ordered for older fixtures; for newer fixtures aerators and supply lines are being replaced.
- It is important to note that some of the water sources that tested higher are fixtures that are not used on a daily basis in the District.

Once all of the plumbing changes are completed, United Analytical Services (UAS) will retest these water sources. We will report the results to the Board when this is completed.

To communicate this information in a complete and transparent manner, a new Water Testing webpage has been created on our District site to provide links to the specific water testing results for each of our schools. The required information was also sent to IDPH within their required seven days of receiving test results. In addition, a School Messenger email was sent to all families and staff on December 1, 2017 reporting the water testing program and results.

To: Board of Education
From: Dr. Laurie Heinz, Superintendent
Date: December 11, 2017
Re: District 64 Special Education Instructional Delivery Model Update

Introduction

At the November 13, 2017 Board of Education meeting, several parents addressed the Board during the public comment period regarding their concerns about their current fourth grade children transitioning to the middle school one year early in August 2018. This special education programming model potentially impacts a small group of fourth graders from a few D64 schools.

I do want to reiterate that both the Board and I were unaware of the parents' concerns prior to the meeting; as a result, we were made aware of their feelings for the first time. As a follow up, the Board requested that I provide additional insights into the organization of our elementary special education program and research the option being discussed with parents, one of which was to transition several students to their home middle school one year early.

Since the November Board meeting, I have spoken to several families who may be impacted by a transition to middle school in 2018-19, as well as the parents of other elementary students in the instructional program who may be considered for such placement in the future. I have met with principals, spoken with special education teachers a former District 64 special education facilitator, and visited special education students in their classrooms. I have also spoken with now retired Director of Student Services Jane Boyd, Assistant Director of Student Services Vasiliki Frake, our special education teachers at schools where potentially impacted students attend, and others to gain a fuller picture of how the District 64 special education program has evolved through time and the challenges facing the District in the near future.

School districts are required and want to provide a *continuum* of special education options ranging from consultation support in the general education classroom to residential placements. District 64 provides the full continuum of services to students to ensure their IEP goals are supported. Services may include intervention support, speech and language services, occupational and/or physical therapy, inclusion opportunities, resource support, or placement in an instructional classroom. When services are needed, children are placed within the *least restrictive environment* that would still allow for accommodations, modifications and specialized instruction to be provided.

Historical Look Back at Special Education Models in District 64

The Maine Township Special Education Program (MTSEP) was originally formed in 1963 by four school districts: Maine Township High School District 207; Des Plaines Community Consolidated School District 62; East Maine School District 63; and Park Ridge-Niles School District 64. The overriding mission was to serve students when there were not enough students in one given district to set up a specific and meaningful classroom experience.

The local school districts agreed to dissolve the program at the end of the 2011-12 fiscal year. District 64 worked with the Illinois State Board of Education (ISBE) on the transition process and took over administrative responsibilities for grants and its transportation contract as well as the following program services:

- Occupational Therapy (OT) and Physical Therapy (PT) services
- Early Childhood Diagnostic Team (3- to 5-year-olds)
- Assistive technology and augmentative communication
- Vision diagnostic and school-based services
- Hearing diagnostic and school-based services
- Low incidence and out of District coordination

Following the dissolution of MTSEP, District 64 utilized several different models for special education services for elementary age students over time. Here is a brief summary:

- D64 operated satellite classrooms at several elementary schools. Students with IEPs were placed in a classroom based on their need. That classroom may or may not have been at their home school.
- Instructional classrooms were created in each of the 5 elementary schools to allow students to attend their home school.
- More recently, consistent with our *2020 Vision Strategic Plan*, students with mild to moderate learning disabilities (LD) have been leaving the instructional classrooms and returning to the general education classrooms with co-teaching to provide a rigorous differentiated curriculum and better ensure academic growth and success.

Age Range Considerations

As a result, the instructional classrooms at the elementary schools have fewer students, but may represent an age range beyond what the Illinois State Board of Education recommends/allows. ISBE allows students within an instructional classroom setting to encompass a four-year age span by date of birth. ISBE states that the “process of deviation requests has been designed to give *temporary* flexibility to address unique circumstances that occur during the school year. If a district is requesting deviations for the same classes/programs on a continuous basis, staffing and programming patterns should be assessed to determine how the program/class can be altered to ensure compliance. If deviations are being requested for several similar district classes, the district must address the need for employment of additional staff to serve the excess students.”

District 64 has received four waivers for the past two years to continue serving students in grades K-5 together at the home elementary school. In an effort to address the age-span situation, advancing children to middle school one year early was a solution Ms. Boyd believed was a viable option because it addressed the age-span issue while still allowing students to receive high-quality instructional support, integrated related services, modeling from older peers and inclusion opportunities in encore/electives offered at the middle school. It was her hope that the trade off to an earlier transition to middle school would be of value to all students involved, keeping in mind that their elementary school grade level peers would be joining them the following year.

Projections and Options for Placement in 2018-19

Looking ahead to the next school year, we have tentatively projected what grade level enrollment within our elementary school instructional classrooms may look like. If our projections materialize, and we chose to remain status quo, we will again need to seek an age-span waiver from the ISBE.

In addressing the particular needs of grade 5 students for 2018-19, the IEP Team (staff and parents) will consider based on student profile and IEP needs:

1. Full inclusion -- more than 90% of time instruction in general education classroom with TA support and curricular modification.
2. Transition to middle school one year early at grade 5.
3. Split day -- Core curriculum would be delivered in an instructional classroom at either Emerson or Lincoln. Students may attend specials such as art, physical education and/or music with classmates/chronological-age peers at their home elementary school.
4. Remain at their home school through fifth grade. This option will require that District 64 seek a waiver from the ISBE for a third consecutive year and/or add staff at buildings impacted by the age span guidelines. Further, if classroom space is available at a school, the instructional class may be split into two rooms: elementary and intermediate.

Next Steps

As we look ahead to 2018-19, I am now recommending the following approach:

1. District 64 will remain committed to working through the IEP process where staff and parents take an active role in identifying the specific educational needs and goal areas for each child. Therefore, we will review the full range of placement decisions for our fifth grade students for 2018-19, using the array of options noted above. Each placement will be decided on a case-by-case basis.
2. As needed, District 64 will continue to seek permission from the ISBE for 2018-19 to have a larger than 4-year age span to keep all students in one classroom serviced by one teacher and supported by Teacher Assistants.

3. D64 will conduct a Special Education Audit and will be undertaken at the direction of the Interim Director of Student Services and me, and may include an outside consultant. We will seek input from a wide variety of stakeholders. One outcome of the audit will be a recommendation regarding a delivery model and staffing implications for our instructional classrooms.
4. Consider the staffing implications of our special education program. At the present time, we do not have sufficient information to know the staffing needs for next year. Therefore, we will plan to engage the Board in a further conversation about staffing for the schools that have larger than the ISBE allowed age spans at the elementary grades. This will be part of the 2018-19 staffing projections and recommendations presented to the Board in February for discussion.

In summary, I want to reassure all members of the community that District 64 remains committed to providing students with a continuum of services to meet the needs of all learners. Our offerings for special education students far exceed what is required in terms of a free and appropriate public education. We believe this is a point of pride shared by our District and this community.

Discussion on School Resource Officers

Dr. Heinz will provide the Board a brief update on the current status of the development of Intergovernmental Agreements (IGA) with the City of Park Ridge and the Village of Niles for the School Resource Officer (SRO) pilot program at Lincoln and Emerson middle schools.

As has been reported, District 64 has worked closely with legal counsel Hodges, Loizzi to develop an IGA that meets the needs of a middle school pilot program. They recently partnered with Ekl, Williams & Provenzale LLC to add further insights into the creation of the draft IGA. Pending completion of that consultation, a new timeline will be established for the various governmental bodies to review the draft IGA.

To: Board of Education
 From: Dr. Laurie Heinz, Superintendent
 Date: December 11, 2017
 Re: Present Draft Calendar for 2018-19 School Year and Tentative Calendar for 2019-20 School Year

The District 64 Calendar Committee met on December 5, 2017 to review the 2018-19, 2019-20 and 2020-21 school calendars. As a result of the meeting we are presenting the draft 2018-19 recommended school calendar (Attachment 1) and the 2019-20 tentative calendar (Attachment 2).

Recommended Calendar 2018-19 School Year

Below is a summary of key dates for the 2018-19 calendar in relation to District 207's, which was approved by the District 207 Board on November 6, 2017.

The District 64 draft calendar was originally adopted at the April 24, 2017 Board meeting. No subsequent changes have been made to this calendar.

District 64 2018-19	District 207 2018-19
Institute Days – Thursday, August 16 and Friday, August 17, 2018	Institute Days – Thursday, August 9 and Friday, August 10, 2018
First Day for Students – Monday, August 20, 2018	First Day for Students – Monday, August 13, 2018
Thanksgiving Recess – Begin November 19-Return November 26, 2018	Thanksgiving Recess – Begin November 21-Return November 26, 2018
Winter Recess – Begin Monday, December 24, 2018 - Return Monday, January 7, 2019	Winter Recess – Begin December 24, 2018 - Return January 8, 2019
Spring Recess – Begin Monday, March 25-Return Tuesday, April 2, 2019	Spring Recess – Begin March 25-Return April 1, 2019
Last Day – Wednesday, June 5, 2019	Last Day – May 24, 2019

Notes:

- School begins for students on Monday.
- Return from Winter Break on Monday.
- Students are not in attendance the Monday following Spring Break (April 1, 2019).
- A minimum of 176 days of student attendance are required by Board Policy 6:20 (Attachment 3). District 64 schedules 180 days of student attendance. This provides up to 4 emergency closing days for inclement weather, if needed, without extending the school year.
 - The fifth (or greater) inclement weather day would require an additional day of school to be added to the end of the year.
- A day in March and in June may be designated as records/planning day (no student attendance) if sufficient emergency days remain.

Tentative Draft Calendar 2019-20 School Year

Following is a summary of key dates for the 2019-20 calendar in relation to District 207's, which was approved by the District 207 Board on November 6, 2017.

This is the first time the District 64 Board has been presented this tentative draft calendar.

District 64 2019-20	District 207 2019-20
Institute Days – August 15 and 16, 2019	Institute Days – August 8 and 9, 2019
First Day for Students – Monday, August 19, 2019	First Day for Students – Monday, August 12, 2019
Thanksgiving Recess – Begin November 25 - Return December 2, 2019	Thanksgiving Recess – Begin November 27 - Return December 2, 2019
Winter Recess – Begin December 23, 2019 - Return January 6, 2020	Winter Recess – Begin December 23, 2019 - Return January 7, 2020
Spring Recess – Begin March 20-Return March 30, 2020	Spring Recess – Begin March 23-Return March 30, 2020
Last Day – June 3, 2020	Last Day – May 22, 2020

Notes:

- School begins for students on Monday.
- Return from Winter Break on Monday.
- Students are not in attendance the Friday prior to Spring Break (March 20, 2020).
- A minimum of 176 days of student attendance are required by Board Policy 6:20 (Attachment 3). District 64 schedules 180 days of student attendance. This provides up to 4 emergency closing days for inclement weather, if needed, without extending the school year.
 - The fifth (or greater) inclement weather day would require an additional day of school to be added to the end of the year.
- A day in March and in June may be designated as records/planning day (no student attendance) if sufficient emergency days remain.

**SCHOOL DISTRICT 64 PARK RIDGE-NILES
2018-19**

AUGUST

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	0
6	7	8	9	10	0
13	14	15	TI	TI	0
(20	21	22	23	24	5
27	28	29	30	31	5
			Total		10

(10)

SEPTEMBER

Mon	Tue	Wed	Thr	Fri	Total
HOL	4	5	6	7	4
10	11	12	13	14	5
17	18	19	20	21	5
24	25	26	27	28	5
			Total		19

(29)

OCTOBER

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	5	5
HOL	9	10	11	12	4
15	16	17	18	19	5
22	23	24	25	26	5
29	30	31			3
			Total		22

(51)

NOVEMBER

Mon	Tue	Wed	Thr	Fri	Total
			1	2	2
5	TI	7	8	9	4
12	13	14	15	16	5
FPT	NIA	NIA	HOL	NIA	0
26	27	28	29	30	5
			Total		16

(67)

DECEMBER

Mon	Tue	Wed	Thr	Fri	Total
3	4	5	6	7	5
10	11	12	13	14	5
17	18	19	20	21	5
NIA	HOL	NIA	NIA	NIA	0
NIA					0
			Total		15

(82)

JANUARY

Mon	Tue	Wed	Thr	Fri	Total
	HOL	NIA	NIA	NIA	0
7	8	9	10	11	5
14	15	16	17	18	5
HOL	22	23	24	25	4
28	29	30	31		4
			Total		18

(100)

FEBRUARY

Mon	Tue	Wed	Thr	Fri	Total
				1	1
4	5	6	7	8	5
11	12	13	14	15	5
HOL	19	20	21	22	4
25	26	27	28		4
			Total		19

(119)

MARCH

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
NIA	NIA	NIA	NIA	NIA	0
			Total		16

(135)

APRIL

Mon	Tue	Wed	Thr	Fri	Total
NIA	2	3	4	5	4
8	9	10	11	12	5
15	16	17	18	FPT	4
22	23	24	25	26	5
29	30				2
			Total		20

(155)

MAY

Mon	Tue	Wed	Thr	Fri	Total
		1	2	3	3
6	7	8	9	10	5
13	14	15	16	17	5
20	21	22	23	24	5
HOL	28	29	30	31	4
			Total		22

(177)

JUNE

Mon	Tue	Wed	Thr	Fri	Total
3	4	5	XED	XED	3
XED	XED	XED	13	14	0
17	18	19	20	21	0
24	25	26	27	28	0
			Total		3

(180)

JULY

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	4	5	0
8	9	10	11	12	0
15	16	17	18	19	0
22	23	24	25	26	0
29	30	31			0

School Begins for Students:	8/20/18
School Closes for Students:	6/5/19
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

Gubernatorial General Election	11/6/18
Consolidated Primary Election	2/26/19
Consolidated General Election	4/2/19

SCHOOL HOLIDAYS

Labor Day	9/3/18
Columbus Day	10/8/18
Veterans' Day	11/11/18
Thanksgiving Day	11/22/18
Christmas Day	12/25/18
New Year's Day	1/1/19
M.L. King Day	1/21/19
Presidents' Day	2/18/19
Casimir Pulaski Day	3/4/19
Good Friday	4/19/19
Memorial Day	5/27/19
8th Grade Promotion	6/4/19

End of First Trimester	November 14, 2018
End of Second Trimester	March 1, 2019
End of Third Trimester	June 5, 2019

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 4, 2019
Potential Records Day	June 5, 2019

**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	TI	TI	0
(19	20	21	22	23	5
26	27	28	29	30	5
			Total		10

(10)

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

(30)

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

(52)

NOVEMBER

Mon	Tue	Wed	Thr	Fri	Total
				1	1
4	TI	6	7	8	4
11	12	13	14	15	5
18	19	20	21	22	5
FPT	NIA	NIA	HOL	NIA	0
			Total		15

(67)

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

(82)

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

(101)

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

(1202)

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

(136)

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

(157)

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

(177)

JUNE

Mon	Tue	Wed	Thr	Fri	Total
1	2	3	XED	XED	3
XED	XED	XED	11	12	0
15	16	17	18	19	0
22	23	24	25	26	0
29	30				
			Total		3

(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

School Begins for Students:	8/19/19
School Closes for Students:	6/3/20
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 HOLIDAYS	
Labor Day	9/2/19
Columbus Day	10/14/19
Veterans' Day	11/11/19
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	6/2/20

End of First Trimester November 13, 2019
End of Second Trimester February 28, 2020
End of Third Trimester June 3, 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 2, 2020
Potential Records Day June 3, 2020

Policy 6:20 School Year Calendar and Day

Attachment 3

School Calendar

For employees not covered by this agreement:

The School Board, upon the Superintendent's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have 185 days to insure a minimum of 176 days of actual student attendance.

Collective Bargaining Agreements

Working days and hours for employees covered by a collective bargaining agreement shall be governed by that agreement.

Commemorative Holidays

The teachers and students shall devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board of Education may, from time to time, designate a regular school day as a commemorative holiday.

School Day

The Board establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements. The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance.

Please refer to the following collective bargaining agreements:

"Agreement Between the Board of Education of Community Consolidated School District 64 and the Park Ridge Education Association," and the "Agreement Between the Board of Education of community Consolidated School District 64 and the Park Ridge Assistants' Association."

LEGAL REF.:

[105 ILCS 5/10-19](#), [5/10-24.46](#), [5/18-8.05](#), [5/18-12](#), [5/18-12.5](#), [5/24-2](#), [5/27-3](#), [5/27-18](#), [5/27-19](#), [5/27-20](#), [5/27-20.1](#), [5/27-20.2](#), and [20/1](#).
[23 Ill.Admin.Code §1.420\(f\)](#).

Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill., 1994), *aff'd by* 57 F.3d 618 (7th Cir., 1995).

CROSS REF.: [2:20](#) (Powers and Duties of the Board of Education), [5:200](#) (Terms and Conditions of Employment and Dismissal), [5:330](#) (Sick Days, Vacation, Holidays, and Leaves), [6:60](#) (Curriculum Content), [6:70](#) (Teaching About Religions), [7:90](#) (Release During School Hours)

ADOPTED: October 27, 1997

REVISED: January 22, 2001; January 14, 2002; November 25, 2002; April 4, 2005; January 28, 2008; October 27, 2008; February 22, 2010; November 15, 2010; January 28, 2014; March 25, 2015

Park Ridge-Niles School District 64

First Reading of Policy 7:180 from PRESS

Pursuant to Public Act 98-0349, school districts in Illinois were first required to develop and implement a policy on bullying during the 2007-08 school year. Though no specifications in terms of the content of the policy was prescribed, such policies were required to be updated every two (2) years and filed with the Illinois State Board of Education – including each revision. This is the two-year review of this policy.

Policy	Issue	Title	District Policy Committee Change/No Change	Board Policy Committee Change/No Change	Board Meeting 12/11/17
7:180	96	Students – Prevention of and Response to Bullying, Intimidation, and Harassment	C		

12/11/17

Students

Prevention of and Response to Bullying, Intimidation, and Harassment ¹

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic is **prohibited** in each of the following situations: ²

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from Section 27-23.7 of the School Code (105 ILCS 5/27-23.7) ³

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ All districts must have a policy on bullying. (105 ILCS 5/27-23.7, amended by P.A.s ~~100-13798-669 and 98-801 (eff. 1-1-2015)~~). Every two years, each district must review and re-evaluate this policy, make necessary and appropriate revisions, and file the updated policy with ISBE. This sample policy's first paragraph allows a school board to consider its goals for preventing bullying and remedying its consequences; it may be amended.

In addition to a bullying prevention policy, all districts must have a policy on student behavior. (105 ILCS 5/10-20.14; 23 Ill.Admin.Code §1.280). Boards must, in consultation with their parent-teacher advisory committees and other community-based organizations, address aggressive behavior, including bullying, in their student behavior policy. See 7:190, *Student Behavior*; 7:190-E1, *Aggressive Behavior Reporting Letter and Form*.

This policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. See f/n 7, below.

² This paragraph and its subparts 1-4 are from the bullying prevention statute, (105 ILCS 5/27-23.7(a); see also 775 ILCS 5/1-103 and 23 Ill.Admin.Code §1.240). The protected statuses are mandated by the bullying prevention statute; the list of protected statuses is identical to the list in 7:20, *Harassment of Students Prohibited*.

³ All definitions are directly from 105 ILCS 5/27-23.7, amended by P.A.s ~~100-13798-669 and 98-801 (eff. 1-1-2015)~~.

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, and (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school guidance counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below; each numbered requirement, 1-12, corresponds with the same number in the list of required policy components in 105 ILCS 5/27-23.7(b) 1-12. ⁴

1. The District uses the definition of *bullying* as provided in this policy. ⁵

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁴ As each numbered requirement, 1-12, corresponds with the same number in 5/27-23.7(b)-1-12, there are no reference citations in footnotes. All non-statutory requirements, plus alternatives and optional provisions, are described in footnotes.

⁵ A board may augment the School Code requirement by using this alternative:

2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the ~~District Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a~~ Complaint Manager, or any staff member with whom the student is comfortable speaking.⁶ Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the ~~District named officials—Complaint Manager~~ or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying.⁷ Anonymous reports are also accepted.

Complaint Manager Nondiscrimination Coordinator: 8

DR. JOEL T. MARTIN

Name

104 S. PROSPECT AVE, PARK RIDGE, IL 60068

Address

jmartin@d64.org

Email

847-38-4305

Telephone

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

Using the definition of *bullying* as provided in this policy, the Superintendent or designee shall emphasize to the school community that: (a) the District prohibits bullying, and (b) all students should conduct themselves with a proper regard for the rights and welfare of other students. This may include a process for commending or acknowledging students for demonstrating appropriate behavior.

⁶ The statute requires that the policy contain the email address and telephone number for the staff person(s) responsible for receiving bullying reports. Using the district ~~Complaint Manager or Nondiscrimination Coordinator and Complaint Managers~~ is consistent with 2:260, *Uniform Grievance Procedure*. While the names and contact information are required by law to be listed, they are not part of the adopted policy and do not require board action. This allows for additions and amendments to the names and contact information when necessary. It is important for updated names and contact information to be inserted into this policy and regularly monitored. A board may substitute or add the Nondiscrimination Coordinator, Building Principal, or other position in this paragraph and below with the contact information. A board may also add a telephone number for making anonymous reports may also be added.

⁷ 105 ILCS 5/27-23.7(d), amended by P.A. 100-137, requires that "[s]chool personnel available for help with a bully or to make a report about bullying" be made known to parents/guardians, students, and school personnel.

⁸ Sample policy 2:260, *Uniform Grievance Procedure*, states that a district's Nondiscrimination Coordinator also serves as its Title IX Coordinator. Best practice is that throughout the district's board policy manual, the same individual be named as Nondiscrimination Coordinator. In contrast, Complaint Managers identified in individual policies may vary depending upon local district needs.

Complaint Managers:

<u>DR. LORI LOPEZ</u>	_____
Name	Name
<u>164 S. PROSPECT AVENUE</u>	_____
Address	Address
<u>llopez@d64.org</u>	_____
Email	Email
<u>847-318-4303</u>	_____
Telephone	Telephone

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform the parent(s)/guardian(s) of every student involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures. ⁹
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs. ¹⁰

6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁹ 105 ILCS 5/10-20.14 contains a similar requirement. See 7:190-E1, *Aggressive Behavior Reporting Letter and Form*.

¹⁰ This sentence contains requirements found in 105 ILCS 5/27-23.7(d), amended by P.A. 98-801 (eff. 1-1-2015).

7. A reprisal or retaliation against any person who reports an act of bullying is **prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's ~~Internet~~ website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must ~~also~~ be distributed annually to parents/guardians, students, and school personnel, (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.¹¹
11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. The Superintendent or designee must post the information developed as a result of the policy evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students.
12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following: ¹²

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹¹ 105 ILCS 5/27-23.7(b)(10), amended by P.A. 100-137.

¹² The statute requires that the bullying policy *be consistent with* other board policies. The list of policies may be deleted and the following alternative used: "12. The District's bullying prevention plan must be consistent with other Board policies." If a policy list is included, be sure the referenced policies were adopted locally and amend the list accordingly.

The bullying statute does not identify staff member duties regarding the prevention of or response to student bullying. The following optional provision addresses staff member responsibilities and may be added as a new paragraph 13:

13. The Superintendent or designee shall fully inform staff members of the District's goal to prevent students from engaging in bullying and the measures being used to accomplish it. This includes each of the following:
 - a. Communicating the District's expectation and State law requirement that teachers and other certificated or licensed employees maintain discipline.
 - b. Establishing the expectation that staff members: (1) intervene immediately to stop a bullying incident that they witness or immediately contact building security and/or law enforcement if the incident involves a weapon or other illegal activity, (2) report bullying, whether they witness it or not, to an administrator, and (3) inform the administration of locations on school grounds where additional supervision or monitoring may be needed to prevent bullying.
 - c. Where appropriate in the staff development program, providing strategies to staff members to effectively prevent bullying and intervene when it occurs.
 - d. Establishing a process for staff members to fulfill their obligation to report alleged acts of bullying.

- a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
- b. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
- c. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
- d. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
- e. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
- f. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
- g. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
- h. 7:310, *Restrictions on Publications; Elementary Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.: 405 ILCS 49/, Children's Mental Health Act.
105 ILCS 5/10-20.14, 5/24-24, and 5/27-23.7.
23 Ill.Admin.Code §1.240 and §1.280.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Food Allergy Management Program), 7:310 (Restrictions on Publications; Elementary Schools)

Approval of Recommended Personnel Report

ACTION ITEM 17-12-3

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:

Michael Padavic	Employ as Interim Director of Pupil Services for District 64 effective December 12, 2017 - \$530.40 per day (up to 100 days to be determined).
April Mosier	Employ as Early Childhood Teaching Assistant at Jefferson School effective November 13, 2017 - \$15.65 hr.
Elmin Pittges	Employ as (.50) Early Childhood Teaching Assistant at Jefferson School effective November 27, 2017 - \$15.65 hr.
Susan Scialabba	Employ as Teaching Assistant at Carpenter School effective December 4, 2017- \$15.65 hr.
Kevin Maisel	Employ as Lunch Program Supervisor at Washington School effective December 4, 2017 - \$14.00 Hr.
Barbara Ziegler	Employ as Lunch Program Supervisor at Washington School effective December 5, 2017 - \$14.00 Hr.
Angela Lesniak	Resign as Special Education Teacher at Washington School effective November 17, 2017.
Elizabeth Gray	Retire as Elementary School Teacher effective June 2018.
Brian Jacobi	Retire as Band Director effective June 2019.
Patricia Kisielius	Retire as Elementary Teaching Assistant effective January 2018.
Suzanne Stevens	Retire as Elementary School Teacher effective June 2018.
Carol Zydek	Retire as Middle School Math Teacher effective June 2019.

Consent Agenda

ACTION ITEM 17-12-4

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda of December 11, 2017 which includes Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending November 30, 2017; Resolution #1195 Regarding the School District to Pay Certain Invoices Prior to Board Approval at the January 22, 2018 Regular Board of Education Meeting, Second Reading and Approval of Policy 7:180 and Destruction of Audio Closed Minutes (none).

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/11/17

APPROVAL OF BILLS AND PAYROLL

The following bills, payrolls and Board's share of pension fund are presented for approval:

Bills

10 - Education Fund -----	\$ 1,026,784.29
20 - Operations and Maintenance Fund -----	\$ 247,672.53
30 - Debt Services -----	\$ 6,117.48
40 - Transportation Fund -----	\$ 271,848.72
50- Retirement (IMRF/SS/MEDICARE)-----	\$ -
60 - Capital Projects -----	\$ -
61 - Capital Projects - 2017 Debt Certificates -----	\$ 63,047.16
80 - Tort Immunity Fund -----	\$ 3,969.00
90 - Fire Prevention and Safety Fund -----	\$ -

Checks Numbered: 128746-128747, 128750-128902

Total: \$ 1,619,439.18

Payroll and Benefits for Month of November, 2017

10 - Education Fund -----	\$ 6,226,463.60
20 - Operations and Maintenance Fund -----	\$ 341,329.79
40 - Transportation Fund -----	\$ 1,476.15
50 - IMRF/FICA Fund -----	\$ 124,188.17
51 - SS/Medicare -----	\$ 141,569.76
80 - Tort Immunity Fund -----	\$ -

Checks Numbered: 13667 - 13763

Direct Deposit: 900125010 - 900127468

Total: \$ 6,835,027.47

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To: Board of Education
Dr. Laurie Heinz, Superintendent

From: Brian Imhoff, Assistant Chief School Business Official

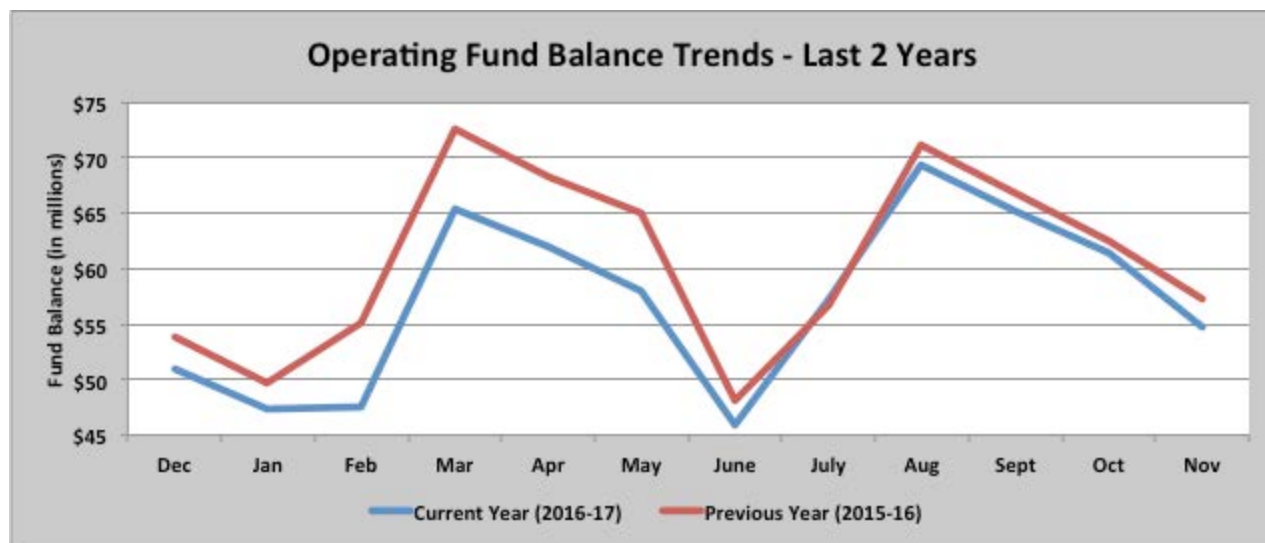
Date: December 11, 2017

Subject: Financial Update for the Period Ending November 30, 2017

Attached for your review are the following reports as of November 30, 2017:

- Fund Balance Report
- Revenue Summary Report
- Expenditure Summary Report
- Other Financing Sources/Uses Summary Report

Fund balance in the Operating Funds decreased \$6.7 million in November to a total of \$54.8 million. The graph below shows a comparison of monthly fund balances over the last two years. The spikes in fund balance during July/August and March 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 scarce.



The most recent 12-month period followed a similar trend as the preceding year. Some notable exceptions are:

- February – Fund balance in the current year (blue line) remained flat instead of increasing because the Board approved a resolution in February 2017 to transfer \$4.5 million of fund balance out of the Operating Funds to fund capital projects.

- June – Fund balance in the previous year (red line) experienced a steeper decline because the Board approved a resolution in June 2016 to transfer \$5.5 million of fund balance out of the Operating Funds for 2016 summer projects.
- November – Fund balance in the current year (blue line) took a sharper dip because of a payroll timing difference. The District runs payroll biweekly, so there were 3 payrolls in November 2017 and only 2 payrolls in November 2016.

From a macro-level perspective, the District's fund balance in the Operating Funds as of November 30, 2017, was only \$2.5 million less than the prior November even though \$4.5 million was transferred out of fund balance reserves for capital projects during the year. This is a testament to the District's commitment to contain costs and operate within its means.

Revenue Summary - November

Total revenue for the District was 46% of budgeted revenues as of November 30th. This is comparable to last year's pace (43%).

Revenues in November were scarce as the District received only 1% of its annual revenue budget during the month. The funding mostly came from local revenues such as student lunch purchases, extended day kindergarten tuition, and E-rate reimbursement for technology projects. With the implementation of the hot lunch program at the elementary schools this year, the District has been closely monitoring revenue numbers to determine the program's success. Revenues are currently on pace to meet the budget, which is a positive sign because it is anticipated that the program will continue to develop and experience increased student participation as the year goes on.

State revenue was limited to the two monthly installments of Evidence Based Funding. The State Comptroller has not yet processed any categorical payments for 2017-18.

Expenditure Summary - November

After five months of activity (or 42% of the fiscal year), the District has expended 39% of its overall budget. It is customary for spending to run behind the average monthly budget pace because the first payroll for ten-month employees (teachers, teacher assistants, etc.) does not occur until late August.

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. A larger percentage of expenditures occurred in November 2017 because of the District's biweekly payroll schedule. There were 3 payrolls during the month whereas most months only have 2 payrolls. This also explains the variance between years in the percentages spent. As of November 30th, 1 more payroll had been processed in 2017-18 versus 2016-17.

Table 1: Payroll Expenditures

Month	YTD Percent of Budget Spent	
	2017-18	2016-17
November	33%	29%
October	21%	20%
September	13%	13%
August	6%	6%
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. The percentage spent increases significantly in November because the District's long-term debt principal payments are paid once per year each November. The payments totaled \$2.5 million this year and included the final payout of the 2014B bond series. This leaves the District with only one outstanding bond series that is funded by the Debt Service tax levy.

Table 2: Accounts Payable Expenditures

Month	YTD Percent of Budget Spent	
	2017-18	2016-17
November	56%	50%
October	41%	35%
September	34%	29%
August	27%	23%
July	14%	14%

Accounts payable spending is running ahead of last year's budget pace for two reasons. A larger share of the construction budget was expended at the beginning of 2017-18. The District's capital project work from the summer of 2017 is being completed and paid out at a faster rate than the previous summer's work. This year's expenses also include final payouts for work done during the 2016-17 fiscal year, so last year's construction budget was underspent. Secondly, one of the schools that the District uses to outplace special education students charged the full year of tuition upfront for the first time this year. This shifted about \$400,000 of expenses to August that had previously been paid evenly throughout the year. Despite the quicker pace, total accounts payable expenditures are in line with the budget as of November.

Other Financing Sources/Uses Summary – November

Other Financing Sources/Uses consist 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, 2017

Fund	Audited Fund Balance June 30, 2017	2017-18 Fiscal Year to Date Revenues	2017-18 Fiscal Year to Date Expenditures	Excess / (Deficiency) of Revenues Over Expenditures	2017-18 Other Financing Sources/Uses	Unaudited Fund Balance November 30, 2017
(10) Education	\$ 26,522,419	\$ 27,540,236	\$ 20,864,484	\$ 6,675,752	\$ -	\$ 33,198,171
(20) Operations & Maintenance	\$ 8,559,168	\$ 2,938,148	\$ 2,258,988	\$ 679,160	\$ -	\$ 9,238,328
(40) Transportation	\$ 2,800,917	\$ 2,275,125	\$ 950,482	\$ 1,324,643	\$ -	\$ 4,125,560
(50) Retirement (IMRF)	\$ 832,865	\$ 408,523	\$ 387,799	\$ 20,724	\$ -	\$ 853,589
(51) Retirement (Social Security)	\$ 338,377	\$ 772,937	\$ 424,603	\$ 348,334	\$ -	\$ 686,711
(70) Working Cash	\$ 5,913,179	\$ 295,369	\$ -	\$ 295,369	\$ -	\$ 6,208,548
(80) Tort Immunity	\$ 911,192	\$ 187,246	\$ 645,436	\$ (458,190)	\$ -	\$ 453,002
Total Operating Funds	\$ 45,878,117	\$ 34,417,584	\$ 25,531,792	\$ 8,885,792	\$ -	\$ 54,763,909
(60) Capital Projects	\$ 4,051,425	\$ 44,929	\$ 380,471	\$ (335,542)	\$ -	\$ 3,715,883
(61) Capital Projects - 2017 Debt Certificates	\$ 8,985,462	\$ 26,264	\$ 3,375,183	\$ (3,348,919)	\$ -	\$ 5,636,543
(30) Debt Service	\$ 3,984,231	\$ 1,355,267	\$ 3,080,974	\$ (1,725,707)	\$ -	\$ 2,258,524
Total Non-Operating Funds	\$ 17,021,118	\$ 1,426,460	\$ 6,836,628	\$ (5,410,168)	\$ -	\$ 11,610,950
Total All Funds	\$ 62,899,235	\$ 35,844,044	\$ 32,368,420	\$ 3,475,624	\$ -	\$ 66,374,859

This Report Can be Viewed on the

[Financial Data Current](#)

**RESOLUTION #1196 REGARDING THE SCHOOL DISTRICT TO PAY CERTAIN
INVOICES PRIOR TO BOARD APPROVAL AT THE JANUARY 22, 2018 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 22, 2018, 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 15, 2018. Check registers will be provided at the January 22, 2018 Board of Education Meeting.

BE IT FURTHER RESOLVED that this resolution will terminate effective January 15, 2018.

Adopted this 11th day of December, 2017 by the following vote:

Anthony Borrelli, President
Board of Education
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT #64
Cook County, Illinois

Athan "Tom" Sotos, Secretary

Second Reading and Approval of Policy 7:180 from PRESS

Policy	Issue	Title	District Policy Committee Change/No Change	Board Policy Committee Change/No Change	Board Meeting 12/11/17
7:180	96	Students – Prevention of and Response to Bullying, Intimidation, and Harassment	C		

12/11/17

Approval of Minutes

ACTION ITEM 17-12-5

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Regular Board Meeting on November 13, 2017 and the Closed Meetings on October 10, October 23 and November 13, 2017.

The votes were cast as follows:

Moved by _____ Seconded by _____

AYES:

NAYS:

PRESENT:

ABSENT:

12/11/17

DRAFT DRAFT DRAFT

**BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
Minutes of the Regular Board of Education Meeting held at 7:00 p.m.
November 13, 2017
Washington School - Gym
1500 Stewart, Park Ridge, IL 60068**

Board President Anthony Borrelli called the meeting to order at 6:00 p.m. Other Board members in attendance were Eastman Tiu, Rick Biagi, Mark Eggemann, Fred Sanchez and Larry Ryles. Board member Tom Sotos arrived during the closed session. Also present were Superintendent Laurie Heinz; Chief School Business Official Luann Kolstad; Assistant Superintendent Joel T. Martin; Public Information Coordinator Bernadette Tramm; Board legal counsel Tony Loizzi of Hodges, Loizzi; and two members 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.

BOARD RECESSES AND ADJOURNS TO CLOSED SESSION

At 6:02 p.m., it was moved by Board President Borrelli and seconded by Board member Eggemann to adjourn to closed session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District 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 collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees [5 ILCS 120/2 (c)(2)]; 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: Sanchez, Ryles, Borrelli, Biagi, Eggemann, Tiu

NAYS: None.

PRESENT: None.

ABSENT: Sotos

The motion carried.

DRAFT DRAFT DRAFT

DRAFT DRAFT DRAFT

The Board adjourned from closed session at approximately 6:50 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 Student Services Jane Boyd; Assistant Director of Student Services Vasiliki Frake; Director of Facility Management Ron DeGeorge; and approximately 30 members of the public.

PLEDGE OF ALLEGIANCE AND WELCOME

Washington School Principal Stephanie Daly welcomed the Board to Washington, and invited Student Council members to lead the Pledge. She shared a video report that described the Second Step curriculum for social emotional learning introduced across District 64 this year, and pointed out the comprehensive ways it is being implemented at Washington School including its ROARS behavior theme.

SCHOOL BOARD MEMBERS APPRECIATION DAY

Dr. Heinz noted that District 64 was joining with districts across Illinois to recognize board members for their contributions to public education on School Board Members Day November 15. She reported that this year's statewide theme -- Leading by Learning -- highlights board members' leadership in making decisions as the elected representatives of Park Ridge-Niles residents to ensure opportunities for local students to learn and succeed during their years in District 64. Members of Washington's Student Council presented certificates of appreciation to the Board members.

During Board President Borrelli's remarks, he provided an update on the status of negotiations with the Support Staff Council and noted that mediation would begin on November 28. He reported that the administration and Board are already in preparation for this event.

PUBLIC COMMENTS

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

- Miki Tesija, Field parent, addressed the Board with concerns regarding the potential assignment of her current grade 4 student in the instructional resource program to the middle school at grade 5 for the 2018-19 school year.
- Ginger Pennington, District 64 parent, addressed the Board with concerns regarding the Intergovernmental Agreement between District 64 and the City of Park Ridge and Village of Niles for the pilot School Resource Officer (SRO) program for the middle schools.

Dr. Heinz provided a short update on the timeline for approval of the IGAs, and noted that she had been informed that the Park Ridge City Council is currently expected to review the document at its December 11 meeting, with approval scheduled for December 18, but that the timeline from Niles is unknown. She noted that the new target for presentation and discussion with the District 64 Board, therefore, would be

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the January 22, 2018 meeting at the earliest. It was pointed out that there would be the opportunity for public comments at all public meetings.

Public comments then resumed as follows:

- George Monical, District 64 parent, addressed the Board with concerns regarding parent input on the IGA draft.
- Barbara Spiewak, Field parent, addressed the Board with similar concerns regarding the potential placement of her special needs student at the middle school one year early starting in grade 5.
- Stefanie Murphy, Washington parent, addressed the Board regarding communication to parents about the SRO pilot program and opportunities for parent input.
- Amy Brown, District 64 parent, expressed her concerns about placement of special education program students at their home middle schools one year early at grade 5.
- Rebecca Clarkin, Roosevelt parent, addressed the Board regarding the opportunity for parents to give input about the SRO IGA.

Board President Borrelli noted that in keeping with past practice, the Board would expect to receive and discuss the IGA at one meeting and to consider its adoption at a subsequent meeting, presenting at least two public opportunities for comment, which are in addition to the opportunities for public comment at the Park Ridge and Niles councils. Board President Borrelli also requested Dr. Heinz to provide more information about the elementary special education program and research on the option being discussed with parents to transition several students to their home middle school one year early in grade 5.

TAX LEVY: RESCHEDULING OF PUBLIC HEARING TO DECEMBER 11, 2017 AND CONTINUED DISCUSSION OF COOK COUNTY’S LOSS & COST FACTOR

Board President Borrelli noted that the Board had devoted many hours over multiple meetings to gain a full understanding of the tax levy process and the specific recommendations for the 2017 levy, among related topics. He noted that tonight’s discussion would be focused on the application of the standard 3% Loss & Cost factor by the Cook County Clerk to the Operating Funds and a standard 5% Loss & Cost factor applied by the Clerk to the Debt Service Fund. Mr. James Levi from Hodges, Loizzi, the Board’s legal counsel, reviewed how the clerk applies this factor by providing copies of the 2016 tax rate report for District 64 to the Board. Mr. Levi, CSBO Kolstad and Board members discussed how the Property Tax Extension Limitation Law (PTELL) impacts the tax extension so that the District only receives the amount it is legally entitled to receive under the tax cap even with the application of the Loss & Cost factor to the Operating Funds. They also discussed the various type of tax appeals and how they impact the District’s property tax collections over multiple years. Turning to the Debt Service Fund levy, Mr. Levi noted that the Loss & Cost factor that is applied potentially accumulates as a balance in this Fund, since this levy is not subject to the PTELL tax cap. CSBO Kolstad noted that the balance in the Debt Service Fund was identified within the Financial Framework adopted by the Board in spring 2017 as a source of funding to pay for facility improvements when bonds are issued in 2019 or later years.

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Following further Board discussion, the consensus of the Board was to maintain current practices this year regarding Loss & Cost applied to both the Operating Funds levy and to the Debt Service Fund levy; and to continue including the existing balance in the Debt Service Fund as a component of the Financial Framework to invest in facilities improvements in coming years when bonds will be issued. It was the further consensus that thereafter, the Board would target having a \$250,000 balance in the Debt Service Fund to cover potential shortfalls and to consider directing the County Clerk to reduce the Loss & Cost to be applied to this fund to maintain this target balance. The Board also agreed to ask its Policy Committee to work with administration to develop this Debt Service Levy fund balance goal into a policy for adoption by the Board, similar to the Board's current Operating Fund Balance policy so that it provides clear direction to administration and future Boards.

With the consensus of the Board, the agenda was modified to move up the settlement agreement with FGM architects so that Mr. Levi of Hodges, Loizzi could be available for the discussion.

APPROVAL OF SETTLEMENT AGREEMENT WITH FGM ARCHITECTS

CSBO Kolstad reported that as part of the summer 2016 facilities projects, a rain garden had been installed at Lincoln Middle School near the entry on Crescent Avenue to reduce rainwater issues. She noted that garden proved to be an improper solution for storm water management, and that despite a year of work with FGM Architects and the Nicholas & Associates the issue could not be resolved. CSBO Kolstad stated that the District had reached a proposed settlement agreement and release with the architects that will include reimbursement of \$28,000 that were incurred by the District for the rain garden project. Mr. Levi of Hodges, Loizzi reported that agreement was focused narrowly on the rain garden and was not a release on a broader scope of work that was performed. CSBO Kolstad and Facility Management Director DeGeorge reported that the rain garden had been removed during the renovation of the Crescent Avenue entrance in summer 2017, and that the measures taken at that time have hopefully improved the drainage in that area. They provided further information about credits applied by Nicholas and Associates to other District work for their portion of the project, and affirmed that the proposed agreement represented a fair settlement of the District's investment in this project.

ACTION ITEM 17-11-2

It was moved by Board member Ryles and seconded by Board member Biagi that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Settlement Agreement and Release with FGM Architects.

The votes were cast as follows:

AYES: Tiu, Eggemann, Biagi, Borrelli, Ryles, Sanchez

NAYS: Sotos

PRESENT: None.

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ABSENT: None.

The motion carried.

2016-17 STUDENT ACHIEVEMENT UPDATE AND PRESENTATION OF ILLINOIS SCHOOL REPORT CARD

Assistant Superintendent Lopez presented a comprehensive update on student achievement in a lengthy written report and highlighted the findings for the Board in her presentation. She included information on student performance in the Measures of Academic Progress (MAP) assessment; the Partnership for Readiness in College & Careers (PARCC) state assessment; and the Illinois 5Essentials Survey. She also shared information about the 2017 Illinois School Report Card, the Every Student Succeeds Act (ESSA), and District 64's 2020 Vision Strategic Plan Balanced Scorecard.

Dr. Lopez reported that the MAP and PARCC are part of District 64's assessment portfolio, which also includes classroom assessments and common assessments. For MAP, Dr. Lopez reported that District 64 has high status scores and above average growth: reading - 93rd percentile rank status, 58th percentile rank growth; and math - 90th percentile rank status, 59th percentile rank growth. She noted that when compared to national norms, almost half of District 64 students perform at the 70th percentile or above, and more than 20% perform at the 90th percentile or better. Referring to a 2020 Vision Strategic Plan goal of outperforming similar schools, the Same Schools Report prepared by NWEA indicates that District 64 students had the same growth in 2017 as schools with similar demographics in reading, while in math, our students outperform similar schools by .1. Moving to PARCC, she reported that District 64 students are maintaining their performance with 58% meeting or exceeding expectations in 2017 in English Language Arts and 57% are doing so in math. She reviewed subgroup scores and also compared District 64's overall meet/exceed performance of 57% against a comparison group of local schools districts used for ongoing comparisons, noting that District 64 tracks alongside Glenview 34 and Arlington Heights 25 among the five districts used for regular comparison. She reported that the District had used outside evaluators to conduct an audit of two years of PARCC data to identify small changes in instruction that can bring momentum to PARCC performance, to identify specific topics for grade-level focus, to suggest staff development/department work, and to reaffirm the District's commitment to preparing students for the test format and online functions. Dr. Lopez, Dr. Heinz and the Board discussed the benefits from this approach to making small modifications and helping students feel comfortable with the test technique and expectations, without teaching to the test. Dr. Lopez then reviewed the 5Essentials survey results and shared the strengths and opportunities for growth; the survey findings are reported on the 2017 State Report Card. She concluded with a review of the Report Card components and the provisions of ESSA, which replaces No Child Left Behind in setting performance expectations for schools and the four tiers that schools will be placed within based on academic and student success indicators beginning in 2018-19. Dr. Lopez concluded with a review of the Balanced Scorecard for the Strategic Plan, which incorporates many of these assessment performance results in the metrics used to track progress in achieving the six strategic objectives of the plan.

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INTERGOVERNMENTAL AGREEMENT UPDATE ON SCHOOL RESOURCE OFFICERS (SRO)

Dr. Heinz noted that her update had been made earlier during the Public Comments, and that she was looking forward to having an update shortly from the Village of Niles on its timeline for consideration of the IGA. She stated that she would continue to keep the Board informed on any progress.

Board President Borrelli suggested it would be helpful to have her Student Services Director Boyd provide the Board with a short review of the special education placement process later in the meeting, since she would be unavailable for the December 11 Board meeting due to her retirement.

At 9:36 p.m., Board President Borrelli called for a brief recess; the meeting resumed at 9:45 p.m.

SUMMER INTERIM SESSION 2017 REPORT AND PRESENTATION AND APPROVAL OF SUMMER INTERIM SESSION 2018

Assistant Superintendent Lopez reviewed the operation of the 2017 program, which served almost 900 students in the six-week program. She noted that the program is designed to operate on a break-even basis, and had achieved a small surplus of about \$4,500; elimination of a printed course catalog was one of the contributors to this savings. Turning to 2018, Dr. Lopez recommended that the program be located at Washington for students completing grades K-3 and at Lincoln for students completing grades 4-7, and that the calendar this year would support offering two, 14-day sessions from June 5 - July 13, with no school on July 4. She further recommended that the tuition be increased by \$5 to \$130 per three-week class and to raise the tuition fee for those registering after April 15, so that the program could continue to operate on a break-even basis. Board members discussed the program offerings, which continue to provide a balance between subject area support classes and enrichment courses.

ACTION ITEM 17-11-1

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 recommendations of dates and fees for the 2018 Summer Interim Session.

The votes were cast as follows:

AYES: Sanchez, Ryles, Sotos, Borrelli, Biagi, Eggemann, Tiu

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

DISCUSSION ON STUDENT PLACEMENT

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In light of the public comments made by parents earlier in the evening regarding the recommendation to place several fifth grade special education students one year early at their home middle school, Board President Borrelli noted that because Student Services Director Boyd's retirement would be effective prior to the next meeting on December 11 that it would be helpful for the Board to hear from her at this time. Director Boyd reported that planning for the 2018-19 school year had begun, and that conversations had been initiated with some of the current fourth grade parents about the option to have their child move to their home middle school one year early to begin in fifth grade. She provided the Board with background about the former operation of the District's program, which previously utilized a satellite approach to congregate special needs students for instruction by transporting them to two elementary schools, which is the most common model used by districts. She noted that District 64 had then moved to creating classrooms at all five elementary schools, but had used two different models for instruction over the past several years. Most recently, she reported that District 64 had been leaving these instructional classrooms to return to the general education classrooms with co-teaching to provide a rigorous differentiated curriculum and better ensure academic growth and success. She pointed out that as a result, these instructional classrooms have fewer students, representing a wide age range from grades K-5, and that the students who continue to be placed in these instructional classrooms need highly specialized replacement curriculum in all academic areas. She reported that this age range is of concern to the Illinois State Board of Education (ISBE), which requires that the age span be no greater than four years. She pointed out that District 64 has obtained a waiver to place students from all the elementary grades together in one instructional self-contained classroom at each school. In looking toward 2018-19, Director Boyd pointed out that the opportunity should be considered to move the fifth grade students one year early to their home middle schools, where they could access peers of their own age or above as models, rather than being with children as young as kindergarten. She described the opportunities for students to access more choices in the middle school elective program, which is not available at the elementary schools, and noted that their elementary school regular education students would reunite with them in a year. Director Boyd said the approach, therefore, was to recommend moving the fifth graders to their home middle schools for the 2018-19 school year, and to begin conversations with parents about this approach. Director Boyd, Dr. Heinz and Board members discussed the concerns raised by parents about students missing opportunities that other fifth grade students would have at their elementary schools, such as the Camp Duncan outdoor education experience, and familiarity with other grade level classmates weighed against the benefits of peer modeling and expanded elective opportunities at the middle schools that would also meet the ISBE age range guidelines. There was further discussion about other options that could be considered on a case by case basis, such as splitting the days between middle school and elementary, or splitting the self-contained classroom at the elementary schools into a primary level and intermediate level, among other alternatives. Director Boyd pointed out that the early transition to middle school had occurred with three other students and that it has worked well. Director Boyd also noted how challenging it was to talk at a public Board meeting about these important, detailed decisions that must be respectful of student and family privacy. Dr. Heinz confirmed that a decision such as this would not be a Board policy decision,

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but would be within the day-to-day responsibilities of the administrative team. The consensus of the Board was to ask Dr. Heinz to provide the Board with additional insights into the organization of the elementary special education program and to conduct further research about the option being discussed with parents to transition several students to their home middle school one year early.

APPROVAL OF ELECTRICITY CONTRACT

CSBO Kolstad reported that the District’s current contract for electricity will expire in December 2017. She reviewed the recommendation provided in her written report to select Tradition Energy to secure the lowest rates for the District through a bidding process. She reported that Tradition Energy had won the energy consulting and management services contract in a competitively solicited bid for those services through the U.S. Communities national cooperative purchasing program for government entities, such as District 64. CSBO Kolstad reported that Tradition Energy had received bids from nine vendors. She then reviewed the outlook for energy cost prices and the recommendation from Tradition Energy that a longer-term option with flexible contract language would be the greatest value for District 64’s needs. CSBO Kolstad recommended that the District lock in pricing for five years. Because per kWh bids are created daily, she noted that a resolution to authorize a contract with the lowest responsible bidder on Tuesday, November 14, 2017 would be needed, and that James Levi from the District’s legal counsel, Hodges and Loizzi, had prepared the language to set parameters for the Board’s approval. Board members then discussed the various factors at play when considering varying lengths of time from 12 months to 60 months for this contract, and tradeoffs in terms of market risk vs. potential savings for price movements up and down over the course of the contract.

ACTION ITEM 17-11-3

It was moved by Board member Eggemann and seconded by Board member Sotos that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve the contract with the lowest responsible bidder on Tuesday, November 14, 2017 for electrical service at a not to exceed price of \$0.07 per kWh at all District buildings for a period not to exceed 60 months, as presented.

The votes were cast as follows:

AYES: Tiu, Eggemann, Borrelli, Sotos, Ryles, Sanchez

NAYS: Biagi

PRESENT: None.

ABSENT: None.

The motion carried.

APPROVAL OF RECOMMENDED PERSONNEL REPORT

Board President Borrelli stated 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.

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It was noted that the Board had received an updated personnel report at the meeting.

Personnel Report

Alyssa DeBartolo - Employ as Lunch Program Supervisor at Washington School effective October 24, 2017 - \$14.00 hr.

Jaclyn Martinez - Employ as Special Education Teaching Assistant at Roosevelt School effective October 24, 2017 - \$15.65 hr.

Stephanie Sosa-Rosales - Change of assignment from 12-Month Level III Secretary for Student Services at ESC to 12-Month Level V Secretary for the Director of Student Services at ESC - effective November 6, 2017 - \$21.12 hr.

Ed Callahan - Change of FTE from (.50) Special Education Teaching Assistant at Franklin School to Fulltime Special Education Teaching Assistant at Franklin School effective November 6, 2017 - \$15.65 hr.

Abbey Drevline - Resign as Special Education Teacher at Washington School effective November 8, 2017.

Jane Boyd - Retire as Director of Student Services effective December 1, 2017.

Nancy Jensen - Retire as District Speech Language Pathologist effective June 2019.

Owen Brautigam - Terminate as District Night Custodian effective November 13, 2017.

ACTION ITEM 17-11-4

It was moved by Board member Sanchez 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: Sanchez, Ryles, Sotos, Borrelli, Biagi, Eggemann, Tiu

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

CONSENT AGENDA

A. Bills, Payroll and Benefits

Bills

10 - Education Fund-----	\$ 838,954.10
20 - Operations and Maintenance Fund -----	140,877.34
30 - Debt Services-----	2,879,036.80

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40 - Transportation Fund -----	329,140.42
50 - Retirement (IMRF/SS/MEDICARE)-----	-
60 - Capital Projects -----	41,675.00
61 - Capital Projects - 2017 Debt Certificates -----	4,776.91
80 - Tort Immunity Fund -----	-
90 - Fire Prevention and Safety Fund -----	-

Checks Numbered: 128583-128743	Total: \$4,234,460.57
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Payroll and Benefits for Month of October, 2017

10 - Education Fund-----	\$4,120,368.52
20 - Operations and Maintenance Fund -----	228,700.33
40 - Transportation Fund -----	984.10
50 - IMRF/FICA Fund -----	82,453.58
51 -SS/Medicare -----	94,648.38
80 - Tort Immunity Fund -----	-

Checks Numbered: 13599-13666	
Direct Deposit: 900123371 – 900125009	Total: \$4,527,154.91

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, 2017

The monthly Financial Update can be viewed on the District 64 website www.d64.org > Departments > Business Services.

C. Destruction of Audio Closed Minutes

ACTION ITEM 17-11-5

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 the Consent Agenda of November 13, 2017, which includes: Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending October 31, 2017; and Destruction of Audio Closed Minutes.

The votes were cast as follows:

AYES: Tiu, Eggemann, Biagi, Borrelli, Sotos, Ryles, Sanchez

NAYS: None.

PRESENT: None.

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ABSENT: None.
The motion carried.

The consensus of the Board was that the continued presence of legal counsel at this meeting was no longer required; Mr. Loizzi departed the meeting.

APPROVAL OF MINUTES

ACTION ITEM 17-11-6

It was moved by Board member Biagi and seconded by Board member Tiu that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Regular Board meeting on October 23, 2017; the Committee of the Whole: Update on Strategic Plan, Balanced Scorecard, Curriculum and Tech on October 10, 2017; and the Special Board meeting on October 10, 2017.

The votes were cast as follows:
AYES: Sanchez, Ryles, Sotos, Borrelli, Biagi, Eggemann, Tiu
NAYS: None.
PRESENT: None.
ABSENT: None.
The motion carried.

OTHER DISCUSSION AND ITEMS OF INFORMATION

Dr. Heinz reviewed the upcoming agenda and discussed additional items to be added. She reviewed FOIA requests, including one from an anonymous requester that is permitted by law. She reported on the successful Elementary Learning Foundation (ELF) first annual Halloween Hustle fundraiser. She noted that Traffic Safety Committee had met, and that the PTO/A Presidents would be convened again tomorrow morning. Dr. Heinz thanked Board member Ryles for his participation in the Veterans Day observance at Roosevelt School, and noted the many ways the day had been commemorated across the District and the high number of veterans involved. She also noted that the annual conference of Illinois Association of School Boards, Illinois Association of School Administrators, and Illinois Association of School Business Officials would be conducted this weekend, and that she and Mr. DeGeorge were also participating in a special safety conference in advance of the regular sessions to continue keeping pace with developments in the security field.

ADJOURNMENT

At 10:46 p.m., it was moved by Board member Biagi and seconded by Board member Eggemann to adjourn.

The votes were cast as follows:

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AYES: Tiu, Eggemann, Biagi, Borrelli, Sotos, Ryles, Sanchez

NAYS: None.

PRESENT: None.

ABSENT: None.

The motion carried.

President

Secretary

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Inspire every child to



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

Regular Board Meeting Agenda
Monday, January 22, 2018
Jefferson School – Multipurpose Room
8200 Greendale Avenue
Niles, IL 60714

On some occasions the order of business may be adjusted as the meetings 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

• Public Comments

- **Adoption of Resolution #XXXX Directs the Chief School Business Official Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2018-19 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105ILCS 5/17-1** A-1

-- Chief School Business Official

Action Item 18-01-1

• **Next Steps: Facilities Financial Framework** A-2

-- Chief School Business Official/Elizabeth Hennessey

• **Discussion on Enrollment at Emerson and Lincoln Schools** A-3

-- Superintendent

• **Enrollment Projections for 2018-19 School Year and Discussion on Staffing 2018-19** A-4

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

• **Discussion on Student Fees** A-5

-- Chief School Business Official

- **Discussion of Child Care with Confidence Lease/Jefferson Space** A-6
 -- Superintendent/Chief School Business Official

- **Discussion Regarding 2018-19 Registration and Residency Verification Process** A-7
 -- Chief School Business Official

- **Approval of Emerson/Franklin Roofing Replacement Bid** A-8
 -- Chief School Business Official/
 Director of Facility Management Action Item 18-01-2

- **Approval of Emerson/Jefferson Paving Bid** A-9
 -- Chief School Business Official/
 Director of Facility Management Action Item 18-01-3

- **Approval of Lincoln/Franklin Tuck Pointing Bid** A-10
 -- Chief School Business Official/
 Director of Facility Management Action Item 18-01-4

- **Approval of Roosevelt – Plumbing Replacement** A-11
 -- Chief School Business Official/
 Director of Facility Management Action Item 18-01-5

- **First Reading of Policies from PRESS Issues** A-12
 -- Superintendent

- **Recommendation and Approval of Personnel Report** A-13
 -- Board President Action Item 18-01-6

- **Consent Agenda** Action Item 18-01-7 A-14
 -- Board President
 - Personnel Report
 - Bills, Payroll and Benefits
 - Approval of Financial Update for the Period Ending December 31, 2017
 - Adopt 2018-19 Tentative Calendar and 2019-20 Tentative Calendar
 - Review of Audio Closed Minutes
 - Destruction Audio Closed Minutes (none)

- **Approval of Minutes** Action Item 18-01-8 A-15
 -- Board President
 - Regular Board Meeting -----December 11, 2017
 - Closed Session Meeting -----December 11, 2017

- **Other Discussion and Items of Information** A-16
 -- Superintendent
 - Upcoming Agenda
 - District Committee Update (Elementary Learning Foundation)
 - Memorandum of Information
 - 2017 District 64 Employee Campaign for the Park Ridge Community Fund
 - Minutes of Board Committees (Board Policy Committee)

- Other (none)

- **Adjournment**

Next Meetings:

Monday, February 5, 2018

Committee-of-the-Whole: Finance – 7:00 p.m.

Special Board Meeting – 8:00 p.m.

Jefferson School

8200 Greendale Avenue

Niles, IL 60714

Monday, February 26, 2018

Regular Board Meeting – 7:00 p.m.

Jefferson School

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.

FOIA 2017-33 (narrowed version)



Madelyn Wsol <mwsol@d64.org>

Re: FOIA 2017-33 Response

1 message

Paypat <paypat@aol.com>

Tue, Nov 28, 2017 at 2:43 PM

To: Madelyn Wsol <mwsol@d64.org>

Dear Ms. Wsol:

First, we apologize for the error on our FOIA request. This FOIA is Not for commercial purposes. Second, we are happy to narrow the scope of our request to the following:

All personnel records, reports, forms, writings, letters, memoranda, papers, microfilms, cards, tapes, recordings, electronic data processing records, electronic communications, recorded information and all other documentary materials pertaining to the discipline, suspension, evaluation of performance, remediation, and responses to requests for references for Sean Masterton, during the period of 3/1/2015 through 6/27/2017 having been prepared by or for, or having been or being used by, received by, in the possession of, or under the control of supervisors, administrators and/or members past and present of the Board of Education of District 64.

We once gain request that said records be sent in pdf format to the above email address.

Thank you.

Sent from my iPad

On Nov 28, 2017, at 1:29 PM, Madelyn Wsol <mwsol@d64.org> wrote:

Dear Sir or Madam:

Thank you for contacting Park Ridge-Niles School District 64 with your request for information pursuant to the Illinois *Freedom of Information Act*, our response is attached.

Sincerely,

Madelyn Wsol

Administrative Assistant to the Superintendent/ FOIA Officer

Park Ridge-Niles School District 64

164 S. Prospect Avenue, Park Ridge, IL 60068

847.318.4302

<FOIA Response 2017-33.pdf>

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FOIA request

1 message

Roy F. McCampbell <royfmc@aol.com>

Tue, Nov 21, 2017 at 3:08 PM

To: "btramm@d64.org" <btramm@d64.org>

Cc: "Roy F. McCampbell" <royfmc@aol.com>, "roy_mccampbell@comcast.net"

<roy_mccampbell@comcast.net>

This request is not commercial in nature. Please provide all responses in electronic format.

I am requesting pursuant to the Illinois FOIA

1. A copy of all emails and attachments between Dr. Judy Hackett and the Administrators and Staff of District 64 since June 1, 2016 to the current date regarding TJ Consultants
2. A copy of all emails including attachments between Tim Thomas and the Administrators and Staff of School District 64 since June 1, 2016 to the current date.
3. A copy of the current employment contract of District 64 School Superintendent including all attachments and appendices.
4. A copy of all bills from Fed Ed and payment of such, since January 1, 2014 to current date
5. A copy of all billing for consulting billed by TJ Consultants since January 1, 2013 to current date to SD 64
6. A copy of all correspondence related to the Maintenance of Effort (MOE) demonstrating the status of SD 64 since January 1, 2016 to the current date.
7. A copy of the all Legal services billing and invoices for the period of time from January 1, 2016 through to November 20, 2017.

Roy F. McCampbell

Unit 3A

9608 W. Higgins Road

Rosemont, Illinois, 60018

Ce [REDACTED]

Sent from Mail for Windows 10

PARK RIDGE-NILES SCHOOL DISTRICT 64
164 S. PROSPECT AVENUE
PARK RIDGE, IL 60068

****Note to Requester:** Retain a copy of this request for your files. If you eventually need to file a Request for Review with the Public Access Counselor, you will need to submit a copy of your FOIA request.

Date Requested: November 16, 2017 (Resubmitted on 11/27/17)

Request Submitted By: E-mail U.S. Mail _____ Fax _____ In Person

Name of Requester: Sonja Dziedzic
Street Address: 125 Prairie Ave
City/State/County Zip (required): Park Ridge, IL 60068

Telephone (Optional): XXXXXXXXXX E-mail sdziedzic@d64.org
Fax (Optional): _____

Records Requested: *Provide as much specific detail as possible so the public body can identify the information that you are seeking. You may attach additional pages, if necessary.

I would like the following information for each of our two middle schools, formatted in the same way to allow comparison/contrast of information:

- 1. The class size guidelines for all types of classes** (including special situations where equipment and safety impose different limits)
- 2. The number of students currently enrolled in each class scheduled this year...**
- 3. By department and class name...**
- 4. Also indicating if the class is offered by year, semester, trimester or quarter**

Do you want copies of the documents? YES or **NO**

--Do you want electronic copies or paper copies? _____

--If you want electronic copies, in what format? _____

Is this request for a Commercial Purpose? YES or **NO**

(It is a violation of the Freedom of Information Act for a person to knowingly obtain a public record for a commercial purpose without disclosing that it is for a commercial purpose, if requested to do so by the public body. 5 ILCS 140.3.1(c)).

Are you requesting a fee waiver? YES or **NO**

If you are requesting that the public body waive any fees for copying the documents, you must attach a statement of the purpose of the request, and whether the principal purpose of the request is to access or disseminate information regarding the health, safety, and welfare or legal rights of the general public. 5 ILCS 140/6(c)).

Office Use Only 2010-

Date Requested _____

Date Due _____

**Freedom of Information Act
2017-36**

PARK RIDGE-NILES SCHOOL DISTRICT 64
164 S. PROSPECT AVENUE
PARK RIDGE, IL 60068

****Note to Requester:** Retain a copy of this request for your files. If you eventually need to file a Request for Review with the Public Access Counselor, you will need to submit a copy of your FOIA request.

Date Requested: November 28, 2017

Request Submitted By: E-mail U.S. Mail Fax In Person

Name of Requester: Ginger L. Pennington

Street Address: 1105 Cleveland Avenue

City/State/County Zip (required): Park Ridge / IL / 60068

Telephone (Optional): _____ E-mail (Optional) _____

gingerpennington1@gmail.com

Fax (Optional): _____

Records Requested: *Provide as much specific detail as possible so the public body can identify the information that you are seeking. You may attach additional pages, if necessary.

Draft versions of the Intergovernmental Agreement for the School Resource Officer Program. Correspondence between the Park Ridge Police Department and D64 with respect to establishment of the SRO program.

Correspondence between the Park Ridge Police Department with respect to development and content of the IGA (and / or MOU) for the SRO program.

Do you want copies of the documents? YES or NO
-Do you want electronic copies or paper copies? Electronic
-If you want electronic copies, in what format? pdf

Is this request for a Commercial Purpose? YES or NO
(It is a violation of the Freedom of Information Act for a person to knowingly obtain a public record for a commercial purpose without disclosing that it is for a commercial purpose, if requested to do so by the public body. 5 ILCS 140.3.1(c)).

Are you requesting a fee waiver? YES or NO
If you are requesting that the public body waive any fees for copying the documents, you must attach a statement of the purpose of the request, and whether the principal purpose of the request is to access or disseminate information regarding the health, safety, and welfare or legal rights of the general public. 5 ILCS 140/6(c)).

Office Use Only 2010-
Date Requested _____
Date Due _____



Madelyn Wsol <mwsol@d64.org>

Fwd: SmartProcure FOIA Request Park Ridge-Niles Community Consolidated School District No. 64 For PO/Vendor Information

1 message

Luann Kolstad <lkolstad@d64.org>

Wed, Nov 29, 2017 at 8:05 AM

To: Craig Kelly <kcraig@d64.org>

Cc: Wsol Madelyn <mwsol@d64.org>, Tramm Bernadette <btramm@d64.org>

Begin forwarded message:

From: schichelli@smartprocure.com**Date:** November 29, 2017 at 7:15:42 AM CST**To:** lkolstad@d64.org**Subject: SmartProcure FOIA Request Park Ridge-Niles Community Consolidated School District No. 64 For PO/Vendor Information**

Dear Luann or Custodian of Public Records,

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 2017-08-08 (yyyy-mm-dd) 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:

<http://upload.smartprocure.com/?st=IL&org=ParkRidgenilesCommunityConsolidatedSchoolDistrictNo64>

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 954-314-1401.

Regards,

Stephen Chichelli

Data Acquisition Specialist

SmartProcure

Direct: 954-314-1401

Email: schichelli@smartprocure.com

www.smartprocure.com

To: District 64 Board of Education
Dr. Laurie Heinz, Superintendent

From: Dr. Lori Lopez, Assistant Superintendent for Student Learning

Date: December 11, 2017

Re: Illinois Youth Survey 2017-18

District 64 grade 8 students have been invited to participate in the Illinois Youth Survey during the week of January 29, 2018. The Illinois Youth Survey has been administered every other year in District 64 since 2002. Survey results will be available this coming summer and will be shared with the Board.

The purpose of the Illinois Youth Survey is to better understand youth attitudes and behaviors that can impact student success. The survey does not include any names or identification numbers. It is completely voluntary and privacy is strictly protected. If there are any questions a student does not wish to answer, he or she may skip questions; students may also stop taking the survey at any time. The questionnaire asks about topics including:

- health and nutritional behaviors
- beliefs about drug use
- tobacco, alcohol, and other drug use
- feelings about school
- bullying
- family support and rules about alcohol use

Parent notification was sent via School Messenger and post office mail in mid-November. This notification included survey administration information, links to the actual survey questions, and a parent opt-out form. The opt-out form allows parents to exclude their child from survey participation if they would prefer this. The information also has been added to the District 64, Emerson and Lincoln websites.

To: District 64 Board of Education
Dr. Laurie Heinz, Superintendent

From: Dr. Lori Lopez, Assistant Superintendent for Student Learning

Date: December 11, 2017

Re: Update on Middle School Review Committee Activities

As you know, the District 64 Middle School Review Committee launched its work in September and is being guided by Association of Middle Level Education (AMLE) consultant Dr. Ann McCarty. AMLE is the leading international organization focused exclusively on the unique needs of adolescent learners.

The committee's initial discussions were framed around the [*16 Characteristics of Effective Middle Schools*](#) based on AMLE's landmark position paper, [*This We Believe: Keys to Educating Young Adolescents*](#). Based on a study of this work, the committee developed belief and vision statements in order to craft a middle school mission statement. This information was shared with all stakeholders in October and can be found on the [District 64 Middle School Review webpage](#).

On Friday, October 13, AMLE Consultant Dr. Ann McCarty met with student focus groups from all grade levels and both middle schools. Students shared feedback about what they most value about middle school, their connections to adults, and what they might like to see in the future.

At its December 4 meeting, the Middle School Review Committee discussed the nine overall themes of this data which include:

1. Middle school is more challenging than 5th grade.
2. Opportunities to make new friendships are important.
3. Middle schoolers need help with strategies for organization.
4. Middle schoolers can identify an adult to connect with for problem-solving. Seventh graders feel less connected to teachers than they did in 6th grade.
5. Middle schoolers truly value their elective classes.
6. Middle schoolers have a variety of ideas for elective classes. In addition:
 - o Sixth graders at one building expressed satisfaction with the elective schedule; 6th graders at the other building would like to choose from a list like 7th and 8th graders do.
 - o Seventh graders would like more time for electives.
 - o Seventh graders prefer a schedule with alternating core and electives classes.
 - o Seventh graders identified Animation and additional science topics as potential elective choices.
 - o Half of the student groups identified Study Hall as a potential elective choice.

7. All students are supportive of an Advisory period. Two-thirds of the student groups were looking for a time to connect with teachers about their learning and did not comment on SEL support; one-third commented positively about SEL support.
8. Half of the student groups expressed concern about the volume of homework on different nights.
9. Two-thirds of the student groups expressed concern about the shortness of the passing time between classes.

In addition, at the beginning of November we also sought feedback from parents, staff and community members through a ThoughtExchange survey. During this two-week digital conversation, 830 participants contributed almost 1,400 thoughts and over 39,000 ratings/stars. The vast majority of participants were parents (704), followed by staff members (176), and a small number of community members (26). A formal report is being prepared by our ThoughtExchange consultant and will be shared and posted to the District 64 website in January.

Generally, themes included:

- appreciating teachers and staff
- valuing and updating the elective curriculum
- focusing on writing instruction
- supporting social-emotional learning
- improving the parent-school partnership
- implementing consistent discipline policies
- streamlining district initiatives

The Middle School Review Committee has established a Scheduling Subcommittee to further review scheduling ideas and generate multiple schedule options. In mid-January, this Scheduling Subcommittee will work with Dr. Michael Rettig to generate a variety of schedules for consideration. Dr. Rettig has served as a consultant on school scheduling issues in 43 states with over 1,000 schools nationally and internationally. He has conducted hundreds of workshops and has authored or co-authored numerous articles and books on school scheduling and related topics. Once the subcommittee has brainstormed scheduling options, we will bring these options forward to parents and staff for feedback.

Ongoing communication about Middle School Review Committee work will continue:

- An update will be included in upcoming District 64 eNews newsletters. All community members are welcome to [subscribe to the eNews via the website](#).
- The [Middle School Program Review webpage on the d64.org website](#) will be updated.
- The ThoughtExchange report will be posted to the webpage when it is completed in January. We will communicate with all stakeholders when it becomes available.
- As potential scheduling options are developed, we will share them and seek additional feedback from parents and staff.

The committee has been tasked to provide consultative feedback to help inform a recommendation from District 64's administration to the Board of Education later this school year.