



# Board of Education Regular Meeting February 11, 2021

## VIRTUAL MEETING INFORMATION

Due to the Covid-19 pandemic, District 64 is continuing to conduct Board of Education meetings online through Zoom. You can connect as an attendee through Zoom via a computer, mobile device, or phone, and you will be able to listen and view the meeting. While public attendees will be muted, they have the opportunity to email comments which will be read aloud during the public comments section of the meeting with the name of the submitter. Please write your comments in accordance with [Board Policy 2:230](#), including ensuring a 3-minute time limit when read.

**Public comments will be read at the beginning of the meeting for non-agenda items, and during discussion of agenda items. Please email your comments to:**

[d64-publiccomments@d64board.org](mailto:d64-publiccomments@d64board.org)

### Attendee Options to Connect:

- Please click this [link](#) to join the webinar through a computer or mobile device.  
**Password: 496774**
- iPhone one-tap: US: +13126266799,,91962840282#,,,,\*496774#
- Telephone: US: +1 312 626 6799 (Chicago)  
and dial when prompted –

**Webinar ID: 919 6284 0282**

**Passcode: 496774**

One District 64 administrator will participate in the virtual meeting from a public location and a limited number of the public will be able to attend. For the regular Board meeting on Thursday, February 11, Field School (North Gym), 707 Wisner St, Park Ridge, will be the designated meeting location. The main entrance doors to the building will open 15 minutes prior to the start of the regular meeting. There is a strict limit of no more than 10 people gathering in one place in effect for this meeting, and face masks are mandatory. Anyone present at this location will be allowed to participate during the public comments portion of the meeting.

Please note that District 64 is following all meeting guidelines identified by the state.

---

### **Notes for online Board of Education meetings through Zoom:**

- Attendees will be muted by default when calling or logging in to the Zoom meeting. The meeting will be in “listen only” mode.
- During the Public Comment portions, the Administrative Assistant to the Superintendent will read the emails that have been sent to [d64-publiccomments@d64board.org](mailto:d64-publiccomments@d64board.org).
- The District will make every effort to post recorded online Board meetings afterwards.

Inspire every child to



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

Regular Board Meeting Agenda  
Thursday, February 11, 2021

### VIRTUAL MEETING

*Alternate Remote Attendance Location: Field School- North Gym  
707 Wisner Street, Park Ridge, IL 60068*

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

**6:30 p.m. Meeting of the Board Convenes**

- Roll Call

**Board Recesses & Adjourns to Closed Meeting**

-- 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)].

**7:00 p.m. Board Adjourns from Closed Meeting & Resumes Regular Meeting**

**Pledge of Allegiance**

**Board Adjourns from Regular Meeting to Conduct a Public Hearing Concerning the Intent of the Board of Education to transfer \$2,000,000 from the Education Fund to the Operations and Maintenance Fund of the District**

**Board Adjourns from Public Hearing & Resumes Regular Meeting**

**Opening Remarks from President of the Board**

**Public Comments**

Each speaker is given 3 minutes to address the Board. Comments may be made on almost any matter related to the operation of schools. Each person appearing before the Board will be treated with courtesy and respect, and the Board requests the same in return. In light of the privacy of personnel and student matters, commenters are strongly discouraged from speaking about individual staff or students during public comment. Commenters are instead encouraged to first raise such concerns privately with the Board President or Administration. The Board, however, recognizes each commenter's First Amendment rights; thus, it will not prohibit commenters from speaking about individual staff or students, subject to well-recognized exceptions under the First Amendment, such as obscenity, threats, fighting words, or incitements to violence.

- A-1 Approval of Meeting Agenda**  
 --Board President  
 The Board reserves the right to review the agenda at the beginning of each meeting and request additions, amendments, or deletions prior to approval.
- A-2 Student/Staff Recognition**
- Park Ridge Community Fund Campaign
- A-3 COVID-19 Update**  
 --Superintendent
- A-4 Presentation of Annual Audit Report FY20**  
 --Director of Business Services
- A-5 Resolution #1264 Directing the Transfer of \$2,000,000 from the Education Fund to the Operations & Maintenance Fund & then to the Capital Project Fund of the District**  
 --Chief School Business Official **Action Item 21-02-1**
- A-6 Preliminary Enrollment Projections for 2021-22 School Year & Discussion of 2021-22 Staffing**  
 --Chief School Business Official/Assistant Superintendent for Human Resources
- A-7 Discussion & Approval of Quest Food Management Services Contract Renewal**  
 --Chief School Business Official **Action Item 21-02-2**
- A-8 Approval of Electrical Service Agreement for All District Facilities**  
 --Chief School Business Official/Director of Facility Management **Action Item 21-02-3**
- A-9 Presentation of District 64 Strategic Plan**  
 --Superintendent
- A-10 Approval of Recommended Personnel Report**  
 --Board President **Action Item 21-02-4**
- A-11 Consent Agenda**  
 --Board President **Action Item 21-02-5**
- Bills, Payroll, and Benefits
  - Approval of Financial Update for the Period Ending December 31, 2020
  - Second Reading & Approval of Policies from PRESS 106
  - Approval of Hold or Release of Closed Minutes
  - Destruction of Audio Closed Recordings (None)
- A-12 Approval of Minutes**  
 --Board President **Action Item 21-02-6**
- January 14, 2021 - Closed Meeting
  - January 14, 2021 - Regular Meeting

**A-13 Other Discussion & Items of Information**

--Superintendent

- Upcoming Agenda for March 11, 2021
- FOIA requests
- Memorandum of Information (None)
- Kindergarten Exploration Committee Update
- Minutes of Board Committees:
  - Board Policy Committee on January 8, 2021

**A-14 New Business**

**Adjournment**

Next Meeting: **February 25, 2021**  
Special Meeting - 7:00 p.m. **Virtual**  
**Alternate Remote Attendance Location: Jefferson School - MPR**  
8200 Greendale Ave, Niles, IL 60714

**March 11, 2021**  
Regular Meeting - 7:00 p.m. **Virtual**  
**Alternate Remote Attendance Location: Jefferson School - MPR**  
8200 Greendale Ave, 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.

Approval of Meeting Agenda

The Board reserves the right to review the agenda at the beginning of each meeting and request additions, amendments, or deletions prior to approval.

TO: Board of Education  
Dr. Eric Olson, Superintendent  
FROM: Dr. Kevin Dwyer and Mr. Tim Gleason, Co-Chairs  
DATE: February 11, 2021  
RE: 2020 District 64 Employee Campaign for the Park Ridge Community Fund

It is our pleasure to report that District 64 employees and retirees contributed **\$12,785** to the 2020-2021 Park Ridge Community Fund campaign. This year's theme was once again focused on "*giving begins at home.*" It was a wonderful community-building opportunity to combine efforts across the District and to support local social service agencies that community members count on for assistance. With the winter stretch of hybrid learning and limited face-to-face engagement, it is truly amazing D64 staff donated this much!

The campaign ran from November 4, 2020 through January 15, 2021. In all, 232 employees contributed with a great turnout from our retirees as well. We can not thank everyone enough for their generosity and commitment to supporting the District 64 community.

We believe a major factor in the success of this year's campaign was the focused outreach of the building representatives, who organized informative, entertaining and heart-warming efforts customized for their colleagues. We'd like to personally thank the PRCF representatives for their dedication to this important work: **Carpenter**, Aimee Bergeron; **Field**, Katie Balogi and Samantha Meza; **Franklin**, Laura Rousakis and Shirlee Pater; **Jefferson**, Carrie Carmichael and Kathy Hirsch; **Roosevelt**, Linda Mirza and Amalya Wagner; **Washington**, Brittney Joyce and Sara Born; **Emerson**, Tessa Shulman and Patty McLean; **Lincoln**, Tim Gleason; and **ESC**, Natasha Nedeljkovic.

Overall, the 2020 campaign was *truly in the spirit of giving* when there are/were so many District 64 staff who had to juggle working through e-learning, having their own kids at home for their e-learning, and many other family challenges.

We are very proud of District 64 employees, both past and present, for responding with such generosity and compassion to the human needs of local residents, especially in this awkward time we are all experiencing. Their support helps these important agencies continue to provide vital services that improve the lives of so many in our community. We are proud to support the Park Ridge Community Fund, which serves as a conduit for our support to reach those most in need.

**COVID-19 Update**

District Superintendent Dr. Eric Olson will update the Board on current metrics and plans for return to school in-person.

To: Board of Education  
Dr. Eric Olson, Superintendent  
From: Valerie Varhalla, Director of Business Services  
Date: February 11, 2021  
Subject: Presentation of Annual Audit Report FY20

---

The following documents are enclosed for Board review and acceptance:

- Audited Financial Statements for the year ended June 30, 2020 (Attachment 1)
- Required Communication Letters (Attachment 2)
- ISBE Annual Financial Report for the year ended June 30, 2020 (Attachment 3)

### **Background**

Public school districts in Illinois are required to have an audit performed annually by an independent, external auditor. Wipfli LLP, which merged with Klein Hall CPAs in late 2019, completed District 64's audit for the year ending June 30, 2020. The auditors' three primary objectives are to:

- 1) Gain an understand the District's financial processes and controls in order to identify risks in order to properly plan relevant auditing procedures;
- 2) Examine the District's financial records for possible errors or irregularities in account balances; and
- 3) Review selected major federal grant programs for compliance with rules and regulations and report the data to the Federal Audit Clearinghouse.

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

### **Audit Report**

District 64 received an unqualified audit opinion for 2019-20, 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 material adjustments to the District's June 30, 2020 balances.

### **Communication Letters**

The auditors utilize the Required Communication Letters to describe audit results in more detail for the Board. The first letter titled "Report on Internal Control over Financial Reporting and on Compliance and Other Matters" indicates District 64 has no internal control weaknesses or deficiencies being reported to the State of Illinois. This is the 9th consecutive year that District 64 has had no reportable findings.



The second 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.

The third letter titled “Management Letter” lists any minor recommendations from the auditors that are mentioned for the District’s internal consideration, but are not severe enough to warrant reporting to the State. The auditors made no recommendation for 2019-20.

### **Conclusion**

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

# Park Ridge-Niles School District 64

Park Ridge, IL

Annual Financial Report

Year Ended June 30, 2020



**WIPFLI**

# Park Ridge-Niles School District 64

Year Ended June 30, 2020

---

## Table of Contents

Independent Auditor's Report.....	1	
Management's Discussion and Analysis.....	4	
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position.....	13	
Statement of Activities.....	14	
Fund Financial Statements		
Balance Sheet - Governmental Funds.....	15	
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	16	
Statement of Revenues, Expenditures and Changes In Fund Balances - Governmental Funds.....	17	
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	18	
Fiduciary Fund Financial Statements		
Statement of Fiduciary Assets and Liabilities - Agency Fund.....	19	
Notes to Financial Statements.....	20	
Required Supplementary Information		
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund.....		57
Schedule of Employer Contributions - Illinois Municipal Retirement Fund.....		59
Schedule of the District's Proportionate Share of the Net Pension Liability - Teachers' Retirement System.....		60
Schedule of Employer Contributions - Teachers' Retirement System.....		62
Schedule of the District's Proportionate Share of the Net Other Post- Employment Benefit Liability - Teachers' Health Insurance Security Fund.....		63
Schedule of Employer Contributions - Teachers' Health Insurance Security Fund.....		64

# Park Ridge-Niles School District 64

Year Ended June 30, 2020

---

## Table of Contents (continued)

Schedule of Changes in the Employer's Total OPEB Liability - Post-Retirement Health Plan.....	65
Schedule of Employer Contributions - Post-Retirement Health Plan.....	66
Statement of Revenues, Expenditures and Changes In Fund Balance Budget to Actual - General Fund.....	67
Notes to Required Supplementary Information.....	68

## Combining and Individual Fund Financial Statements and Schedules

General Fund	
Combining Balance Sheet by Account.....	69
Combining Statement of Revenues, Expenditures and Changes In Fund Balances by Account.....	70
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Educational Account.....	71
Operations and Maintenance Account.....	81
Working Cash Account.....	82
Tort Immunity Account.....	83
Major Fund - Capital Projects Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	85
Nonmajor Governmental Funds	
Combining Balance Sheet - Nonmajor Governmental Funds.....	86
Combining Schedule of Revenues, Expenditures and Change in Fund Balances - Nonmajor Governmental Funds.....	87
Special Revenue Funds	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Transportation Fund.....	89
Municipal Retirement/Social Security Fund.....	90
Debt Service Funds	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Debt Service Fund.....	92
Statement of Changes in Assets and Liabilities - Fiduciary Funds - Agency Funds - Activity Funds.....	93

## **Independent Auditor's Report**

**Board of Education  
Park Ridge-Niles School District 64  
Park Ridge, IL**

### **Report on the Financial Statements**

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, as of and for the year ended June 30, 2020, 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 District'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 District'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, 2020, 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 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 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 statement and schedules are the responsibility of management and were derived from an 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.

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, 2019, which are not presented with the accompanying financial statements, and we expressed unmodified opinions on the respective financial statements of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The 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 2019 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 2019 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 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 2019 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 January 8, 2021 on our consideration of the District'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 solely 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 the effectiveness of Park Ridge-Niles School District 64's 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.

*Wipfli LLP*

**Aurora, Illinois  
January 8, 2021**

# Park Ridge-Niles School District 64

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

---

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, 2020. 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 \$0.8 million. This is due to a decrease in Charges for Services revenue. The District collected less fee revenue for programs such as food service and summer school due to the COVID-19 pandemic.
- General revenues accounted for \$75.3 million in revenue or 64.0% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$42.4 million or 36.0% of total revenues of \$117.7 million.
- For the 12th consecutive year, the District is positioned to receive a Recognition financial profile rating from the Illinois State Board of Education in 2020, which is the highest possible rating. The State Board officially approves the ratings in March.
- The District made payments of \$1,945,000 on its Series 2014A bonds during the year. This leaves an outstanding balance of \$2,405,000 on the District's bond issue.

#### **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.



# **Park idge-Niles School District 64**

## Management's Discussion and Analysis For the Year Ended June 30, 2020

---

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.

# Park edge-Niles School District 64

Management's Discussion and Analysis  
For the Year Ended June 30, 2020

## **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.

## **Financial Analysis of the District as a Whole**

Net position: The *combined* net position decreased 4.4% to \$17.8 million as of June 30, 2020 (See Figure A-1). The decrease is mainly attributable to increases in operating costs.

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

	Governmental Activities	
	2020	2019
<b>Assets</b>		
Current and other assets	\$ 87.2	\$ 92.6
Capital assets	52.8	47.5
<b>Total Assets</b>	<b>140.0</b>	<b>140.1</b>
<b>Deferred Outflows</b>		
Deferred outflows related to pensions and OPEB	4.4	9.7
<b>Total Deferred Outflows</b>	<b>4.4</b>	<b>9.7</b>
<b>Liabilities</b>		
Current and other liabilities	5.1	5.8
Long-term debt outstanding	76.7	79.6
<b>Total Liabilities</b>	<b>81.8</b>	<b>85.4</b>
<b>Deferred Inflows</b>		
Property taxes levied for subsequent year	34.0	33.2
Deferred inflows related to pensions and OPEB	10.8	12.6
<b>Total Deferred Inflows</b>	<b>44.8</b>	<b>45.8</b>
<b>Net position</b>		
Net investment in capital assets	34.8	34.1
Restricted	10.9	15.5
Unrestricted	(27.9)	(31.0)
<b>Total Net Position</b>	<b>\$ 17.8</b>	<b>\$ 18.6</b>

The District's total revenues increased 8.6% to \$117.7 million (See Figure A-2). Property taxes account for approximately 58.4% of the District's total revenues. An additional 35.7% of the District's revenue comes from Evidence Based Funding and state and federal grants. Only 5.9% comes from direct charges for services in the form of student fees or other miscellaneous local revenues such as interest income.

**Park edge-Niles School District 64**  
 Management's Discussion and Analysis  
 For the Year Ended June 30, 2020

---

The total cost of all programs and services increased 7.5% to \$118.5 million (See Figure A-2). The District's expenses are predominantly related to instructing, caring for (pupil services), and transporting students 80.1%. Administrative and business activities accounted for 13.7% of total costs, and another 2.1% was for maintenance and operation of the District's buildings. 4.1% of expenses relate to community services, tuition paid to private facilities, and interest on long-term debt, which are combined into the other category.

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

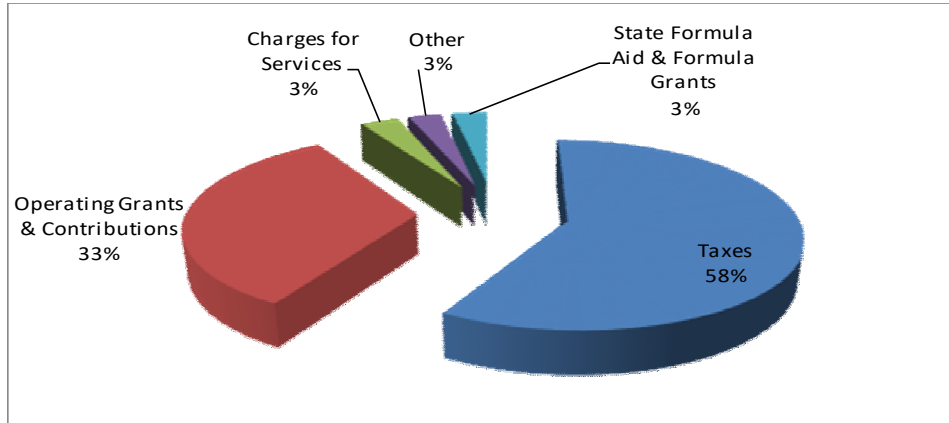
Figure A-2  
 Changes in Net Position from Operating Results (in millions of dollars)

	Governmental Activities	
	2020	2019
Revenues		
<i>Program Revenues</i>		
Charges for Services	\$ 3.7	\$ 4.3
Operating Grants & Contributions	38.7	30.9
Capital Grants & Contributions	-	-
<i>General Revenues</i>		
Taxes	68.7	67.2
Evidence based funding	3.4	3.4
Other	3.2	2.6
<b>Total Revenues</b>	<b>117.7</b>	<b>108.4</b>
Expenses		
Instruction	80.9	72.8
Pupil & Instructional Services	11.0	10.1
Administration & Business	16.2	8.7
Transportation	3.0	3.4
Operations & Maintenance	2.5	11.2
Other	4.9	4.0
<b>Total Expenses</b>	<b>118.5</b>	<b>110.2</b>
<b>Increase (decrease) in net position</b>	<b>(0.8)</b>	<b>(1.8)</b>
Net position - beginning of year, restated	18.6	20.4
<b>Net position - end of year</b>	<b>\$ 17.8</b>	<b>\$ 18.6</b>

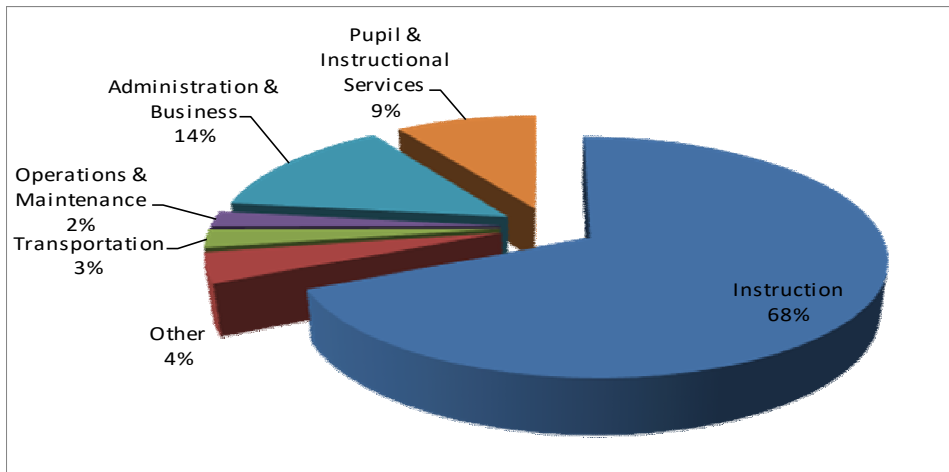
# Park Ridge-Niles School District 64

## Management's Discussion and Analysis For the Year Ended June 30, 2020

**Figure A-3 Sources of Revenues for Fiscal Year 2020**



**Figure A-4 Expenses for Fiscal Year 2020**



***Governmental Activities***

The District's governmental activities reported a 8.6% increase in revenues and a 7.5% increase in expenses as compared to the prior year. This resulted in a \$0.8 million decrease in net position for fiscal year 2019-20.

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.

# Park Ridge-Niles School District 64

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

---

#### **Financial Analysis of the District's Funds**

The financial performance of the District as a whole is reflected in its governmental funds as well. The governmental funds as a whole reported fund balances of \$48.2 million, as compared to last year's ending fund balances of \$53.6 million. All five governmental funds reported decreases in fund balance in fiscal year 2019-20. However, the District's budget shows that these decreases were expected. The Board of Education, in conjunction with the District, decided not to increase the tax levy and instead utilize fund balance reserves to help fund operations in fiscal year 2019-20.

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 \$37.3 million of the District's \$48.2 million total fund balance is considered unassigned. This means the remaining \$10.9 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 higher than budgeted revenues by \$1.2 million. This equates to a 1.2% difference from budget and is attributable to the difficulty in predicting the amount of payments made by the State to TRS on behalf of the District. Budgeted revenues for on behalf payments exceeded actual revenues by \$0.8 million. All five governmental funds reported decreases in fund balance in fiscal year 2019-20. However, the District's budget shows that these decreases were expected. The Board of Education, in conjunction with the District, decided not to increase the tax levy and instead utilize fund balance reserves to help fund operations in fiscal year 2019-20.
- The General Fund's expenditures were lower than budgeted by \$0.7 million (0.8%). Actual expenditures for instruction exceeded budgeted expenditures by \$0.5 million. This is again due to the variance in on behalf payments from the State to TRS. Support services expenditures came in \$1.1 million under budget. The District experienced budget savings in both food service and operations and maintenance expenditures as a result of the shift to remote learning for several months of the year during the COVID-19 pandemic. The budget also included a provision for contingencies in the amount of \$0.4 million with no actual expenditures.
- In 2019-20, the District transferred \$6 million from the General Fund to the Capital Projects Fund to cover the cost of construction projects including a building addition at Washington School. The Transportation Fund transferred \$2 million to the General Fund to fund operations. All transfers were included in the District's budget.

# Park Ridge-Niles School District 64

Management's Discussion and Analysis  
For the Year Ended June 30, 2020

## Capital Asset and Debt Administration

### Capital Assets

By the end of 2020, the District had invested \$52.8 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 \$3.3 million, while additions to buildings and equipment amounted to \$6.7 million. Deletions in 2020 were insignificant.

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

	Governmental Activities	
	2020	2019
Land	\$ 0.4	\$ 0.4
Construction in progress	3.5	1.2
Buildings & improvements	47.1	44.1
Equipment	1.8	1.8
<b>TOTAL</b>	<b>\$ 52.8</b>	<b>\$ 47.5</b>

### Long-Term Debt

At year-end, the District had \$76.7 million in general obligation bonds, debt certificates, 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	
	2020	2019
General obligation bonds	\$ 3.1	\$ 5.2
Other long-term debt	73.6	74.4
<b>TOTAL</b>	<b>\$ 76.7</b>	<b>\$ 79.6</b>

# Park Ridge-Niles School District 64

## Management's Discussion and Analysis

### For the Year Ended June 30, 2020

---

#### **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 2019 CPI-U of 2.3% affects the District's ability to increase its operating fund revenues for fiscal year 2020-21 and beyond.

The ongoing COVID-19 pandemic has presented a number of financial challenges for school districts. The District relies on property taxes for a majority of its funding but remains cognizant of the financial burden taxes can have on its community, particularly during these uncertain times. The District has also had to shift between in-person, remote, and hybrid learning models for students during the pandemic. Cost for services, supplies, and equipment can vary significantly depending on the learning model in place. The District has to be prepared for multiple scenarios simultaneously, which can also increase costs, but the District remains committed to serving its students and community members in the best way possible.

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

The District's schools continue to undergo a significant amount of work to make critical infrastructure improvements, address health and life safety recommendations, and enhance security. Several years ago a financing framework was developed as a roadmap to provide the necessary funding for these projects. Phase 3 of the financing framework originally proposed the issuance of Working Cash bonds in 2019 and 2020. The District opted to use fund balance reserves in 2019 and 2020 instead of issuing bonds. The Board of Education's authority to issue bonds expired in April 2020, so the District continues to evaluate its plans for funding future construction work.

The District also continues to monitor the political landscape in the State of Illinois. The District closely follows news from Springfield as it becomes available on topics such as pension reform, school funding, and other educational mandates that could impact future revenues and expenditures of the District. The District's long-term financial projection assumptions are adjusted and reviewed several times each year with the Board of Education to reflect any significant legislative changes on the horizon.

#### **Contacting the District's Financial Management**

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

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

# **Basic Financial Statements**

---



# Park Ridge-Niles School District 64

## Statement of Net Position

<i>June 30, 2020</i>	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 52,420,665
Receivables	
Taxes receivable	34,024,452
Due from other governments	666,954
Other receivables	131,768
Capital assets	
Land and construction in progress	3,807,608
Other capital assets, net of accumulated depreciation	<u>49,029,709</u>
Total assets	<u>140,081,156</u>
<b>Deferred outflow of resources</b>	
Deferred outflows related to pensions	1,989,153
Deferred outflows related to OPEB	<u>2,375,256</u>
Total deferred outflows	<u>4,364,409</u>
<b>Liabilities</b>	
Accrued interest payable	30,561
Accounts payable	276,937
Accrued salaries and related expenditures	4,742,789
Due to activity fund organizations	9
Noncurrent liabilities:	
Due within one year	2,926,805
Due in more than one year	<u>73,799,906</u>
Total liabilities	<u>81,777,007</u>
<b>Deferred inflows</b>	
Property taxes levied for subsequent years	34,024,452
Deferred inflows related to pensions	3,102,856
Deferred inflows related to OPEB	<u>7,716,924</u>
Total deferred inflows	<u>44,844,232</u>
<b>Net position</b>	
Net investment in capital assets	34,779,384
Restricted for	
Tort immunity	626,142
Student transportation	2,240,605
Employee retirement	1,452,041
Capital projects	3,688,881
Debt service	2,896,496
Unrestricted	<u>(27,859,223)</u>
<b>Total net position</b>	<u><u>\$ 17,824,326</u></u>

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Statement of Activities

<i>For the Year Ended June 30, 2020</i>	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>Functions/Programs</b>				
Governmental activities				
Instructional services				
Regular programs	\$ 31,514,436	\$ 1,210,336	\$ 172,417	\$ (30,131,683)
Special programs	7,275,729	-	1,424,150	(5,851,579)
Other programs	6,317,853	1,291,304	57,177	(4,969,372)
State Retirement	35,816,684	-	35,816,684	-
Support services				
Pupils	6,196,367	-	-	(6,196,367)
Instructional staff	4,800,782	-	-	(4,800,782)
General administration	2,283,521	-	-	(2,283,521)
School administration	3,115,512	-	-	(3,115,512)
Business	10,840,664	861,236	16,954	(9,962,474)
Operations and Maintenance	2,443,451	300,718	-	(2,142,733)
Transportation	2,990,618	14,921	1,238,637	(1,737,060)
Central	2,244,328	-	-	(2,244,328)
Community Services	844,395	-	-	(844,395)
Non-programmed charges	1,582,270	-	-	(1,582,270)
Interest on long-term liabilities	228,788	-	-	(228,788)
<b>Total governmental activities</b>	<b>\$ 118,495,398</b>	<b>\$ 3,678,515</b>	<b>\$ 38,726,019</b>	<b>(76,090,864)</b>
 <b>General revenues</b>				
Property taxes levied for				
General purposes				63,305,165
Transportation				1,620,790
Retirement				1,788,608
Debt service				1,942,846
Personal property replacement taxes				1,229,799
State aid not restricted for specific purposes				3,367,111
Earnings on investments				1,621,657
Miscellaneous				401,598
Total general revenue and transfers				<u>75,277,574</u>
Change in net position				<u>(813,290)</u>
Net position, beginning of year				<u>18,637,616</u>
Net position, ending				<u>\$ 17,824,326</u>

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Balance Sheet - Governmental Funds

<i>June 30, 2020</i>	General Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 42,259,452	\$ 3,100,311	\$ 7,060,902	\$ 52,420,665
Receivables				
Property taxes	31,662,374	-	2,362,078	34,024,452
Due from other governments	360,636	-	306,318	666,954
Other receivables	117,418	-	14,350	131,768
Total assets	\$ 74,399,880	\$ 3,100,311	\$ 9,743,648	\$ 87,243,839
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 73,122	\$ 203,815	\$ -	\$ 276,937
Accrued salaries and related expenditures	4,742,746	-	43	4,742,789
Due to activity fund organizations	9	-	-	9
Total liabilities	4,815,877	203,815	43	5,019,735
<b>Deferred inflows</b>				
Property taxes levied for subsequent year	31,662,374	-	2,362,078	34,024,452
Total deferred inflows	31,662,374	-	2,362,078	34,024,452
<b>Fund balances</b>				
Restricted				
Tort immunity	626,142	-	-	626,142
Student transportation	-	-	2,240,605	2,240,605
Employee retirement	-	-	1,452,041	1,452,041
Debt service	-	-	3,688,881	3,688,881
Capital projects	-	2,896,496	-	2,896,496
Unrestricted				
Unassigned	37,295,487	-	-	37,295,487
Total fund balances	37,921,629	2,896,496	7,381,527	48,199,652
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 74,399,880</b>	<b>\$ 3,100,311</b>	<b>\$ 9,743,648</b>	<b>\$ 87,243,839</b>

See accompanying notes to financial statements.

**Park Ridge-Niles School District 64**  
**Reconciliation of the Balance Sheet of**  
**Governmental Funds to the Statement of Net Position**

---

<b>Total fund balances - governmental funds</b>	\$	48,199,652
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 \$102,829,371 and the accumulated depreciation is \$49,992,054.		52,837,317
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(30,561)
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	(11,107,927)	
Other post employment benefits	(55,872,907)	
Net pension liability - TRS	(4,279,248)	
Net pension liability - IMRF	(5,239,956)	
Compensated absences	<u>(226,673)</u>	(76,726,711)
Deferred inflows and outflows of resources related to pensions and other postemployment benefits are not reported in the governmental funds		
Deferred outflows	4,364,409	
Deferred inflows	<u>(10,819,780)</u>	<u>(6,455,371)</u>
<b>Net position of governmental activities</b>		<u><u>\$ 17,824,326</u></u>

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds

<i>Year Ended June 30, 2020</i>	General Fund	Capital Projects Fund	Nonmajor Funds	Total
<b>Revenues</b>				
Local sources	\$ 69,531,221	\$ 49,852	\$ 5,682,278	\$ 75,263,351
State sources	23,375,269	-	1,238,637	24,613,906
Federal sources	1,805,681	-	-	1,805,681
Total revenues	<u>94,712,171</u>	<u>49,852</u>	<u>6,920,915</u>	<u>101,682,938</u>
<b>Expenditures</b>				
Current operating				
Instruction	63,179,707	-	943,583	64,123,290
Support services	25,868,094	7,922,210	4,279,490	38,069,794
Community services	672,171	-	130,926	803,097
Non-programmed charges	1,559,525	-	22,745	1,582,270
Debt service				
Principal	-	-	2,574,026	2,574,026
Interest and other	-	-	442,222	442,222
Other	-	-	2,760	2,760
Total expenditures	<u>91,279,497</u>	<u>7,922,210</u>	<u>8,395,752</u>	<u>107,597,459</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,432,674</u>	<u>(7,872,358)</u>	<u>(1,474,837)</u>	<u>(5,914,521)</u>
<b>Other financing sources (uses)</b>				
Proceeds from capital lease	482,223	-	-	482,223
Transfers in	4,000,000	6,000,000	949,548	10,949,548
Transfers out	(8,949,548)	-	(2,000,000)	(10,949,548)
Total other financing sources (uses)	<u>(4,467,325)</u>	<u>6,000,000</u>	<u>(1,050,452)</u>	<u>482,223</u>
Net change in fund balances	(1,034,651)	(1,872,358)	(2,525,289)	(5,432,298)
Fund balances, beginning of year	<u>38,956,280</u>	<u>4,768,854</u>	<u>9,906,816</u>	<u>53,631,950</u>
<b>Fund balances, end of year</b>	<u><u>\$ 37,921,629</u></u>	<u><u>\$ 2,896,496</u></u>	<u><u>\$ 7,381,527</u></u>	<u><u>\$ 48,199,652</u></u>

See accompanying notes to 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

**Net change in fund balances - governmental funds** \$ (5,432,298)

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 outlay	8,656,488	
Depreciation expense	<u>(3,330,495)</u>	5,325,993

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 the following:

Change in accrued interest on debt	8,100	
Change in other post employment benefits	(797,428)	
Change in other post employment benefits - THIS	(2,371,877)	
Change in compensated absences	(7,430)	
Change in net pension liability - TRS	(6,421)	
Change in net pension liability - IMRF	3,719,339	
Change in deferred inflows/outflows related to pensions	(4,554,771)	
Change in deferred inflows/outflows related to other post employment benefits	<u>1,003,606</u>	(3,006,882)

The governmental funds record bond and loan proceeds as other financing sources, 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:

Proceeds from capital lease	(482,223)	
Repayment of bond and loan principal	2,575,959	
Bond premium amortization	<u>206,161</u>	<u>2,299,897</u>

**Change in net position of governmental activities** \$ (813,290)

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Statement of Fiduciary Net Position

---

<i>June 30, 2020</i>	Student Activity Funds
<b>Assets</b>	
Cash in bank	<u>\$ 100,161</u>
<b>Liabilities</b>	
Due to activity fund organizations	<u>\$ 100,161</u>

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies

Park Ridge-Niles School District 64 (the "District") is governed by an elected Board of Education. 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 Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

The financial statements include:

- A Management's Discussion and Analysis (MD&A) providing an analysis of the District's overall financial position and results of operations.
- Financial statements prepared using the full-accrual basis of accounting for all the District's activities.
- Fund financial statements that focus on major funds.

### Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity is made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The definition of a component unit is a legally separate organization for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. The District also may be financially accountable if an organization is fiscally dependent on the District, regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board. There are no component units, as defined by GASB, which are included in the District's reporting entity. Even though there are local governmental agencies, such as municipalities, libraries and park districts within the geographic area served by the District, these agencies have been excluded from the report because they are legally separate and the District is not financially accountable for them.

The District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

### 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.



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

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 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.

**Educational Account** – This account is used for most of the instructional and administrative aspects of the District’s operations as well as accounting for the costs of providing school lunch services to students. The revenue consists primarily of local property taxes, state government aid, student registration fees, and investment income.

**Operations and Maintenance Account** – This account is used for expenditures made for the operation, repair and maintenance of District property. Revenue in this fund consists primarily of local property taxes.

**Working Cash Account** – This account is used 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 flows resulting from unpredictable property tax collections. The earnings of the fund are allowed to be transferred to another fund under 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 those related to debt service or capital projects) that are legally restricted to expenditures for specified purposes. The District's special revenue funds are the Transportation Fund and the Municipal Retirement/Social Security Fund.

**Transportation Fund** – This fund accounts for the revenue and expenditures relating to student transportation 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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

**Debt Service Funds** - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures 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 should also 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.

**Capital Projects Funds** - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

**Fiduciary Funds** – Fiduciary funds account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

**Agency Funds** - The agency funds (student activity funds) account for assets held by the District in a trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve a 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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Basis of Presentation**

##### ***Government-Wide 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. The effect of interfund activity has been removed from these statements. The District's operating activities are all considered "governmental activities", that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business-type activities".

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers 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 as general revenues instead.

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

#### **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. Under the accrual basis of accounting, 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 have been met.

Governmental funds are used to account for the District's general governmental activities. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available." "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after year-end. Revenues collected after 60 days are recorded as unavailable revenue. Expenditures are recorded when the related fund liability is incurred. However, unmatured principal and interest on general long-term debt is recognized when due; and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Basis of Presentation** (Continued)

Property 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 are 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 and accordingly, when such funds are received they are recorded as unearned revenues until earned.

In accordance with current accounting standards, 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 of the State of Illinois (TRS)) have been recognized in the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **Unearned Revenue and Deferred Outflows/Inflows of Resources**

Deferred inflows of resources and unearned revenue arise when assets are recognized before revenue recognition criteria have been satisfied. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred inflows of resources. Property taxes for which there is an enforceable legal claim as of June 30, 2020, but which were levied to finance fiscal year 2021 operations, have been recorded as deferred inflows of resources. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue.

In addition to assets, the statement of financial position 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 position 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 financial position 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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocation of costs, such as depreciation and amortization are not recognized in governmental funds.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Deposits and Investments

Under Illinois law, the District is restricted to investing funds in specific types of investment instruments. The following generally represents the types of instruments allowable by state law:

- Securities issued or guaranteed by the United States.
- Interest and non-interest bearing accounts of financial institutions insured by the Federal Deposit Insurance Corporation.
- Short-term obligations (less than 180 days) of U.S. corporations with assets over \$500,000,000 rated in the three highest classifications by at least two rating agencies.
- Insured accounts of an Illinois credit union chartered under United States or Illinois law.
- Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.
- Illinois Funds. (A state sponsored investment pool.)
- Repurchase agreements that meet instrument transaction requirements of Illinois law.

#### Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2019 levy resolution was approved during the December 16, 2019 Board of Education meeting. The District's property tax is levied each year on all taxable real property located in the District, and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year. The District's annual property tax levy is subject to two statutory limitations: Individual fund rate ceilings and the Property Tax Extension Limitation Act (PTELA).

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

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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Property Tax Revenues (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.

The 2019 property tax levy is recognized as a receivable in fiscal year 2020. The District considers that the first installment of the 2019 levy is to be used to finance operations in fiscal year 2020. The District has determined that the second installment of the 2019 levy is to be used to finance operations in fiscal year 2021 and has deferred the corresponding receivable and collections.

#### Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement/Social Security Fund, and the balance is then allocated to the remaining funds at the discretion of the District.

#### Capital Assets

Capital assets, which include land, buildings, buildings improvements, vehicles, equipment, and construction in progress are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,500 and an estimated life of one 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 acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized. Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

---

	Years
Buildings	60-80 years
Land improvements	15-20 years
Vehicles	8-18 years
Equipment	1-20 years

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **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, 2020 are determined on the basis of current salary rates and include salary related payments.

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

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

#### **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 straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Net Position

For government-wide reporting, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components; net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets consists of 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 of resources and deferred outflows of resources attributable to capital assets and related debts.

At June 30, 2020, the District reported the following net investment in capital assets:

Net investment in capital assets	<u>\$ 34,779,384</u>
----------------------------------	----------------------

Restricted net position consists of restricted assets and deferred outflows of resources reduced by the liabilities and deferred inflows of resources related to those assets and deferred outflows of resources, with restriction constraints placed on their 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 position is the net amount of the assets, deferred outflows of resources, and deferred inflows of resources that does not meet the definition of the two preceding categories.

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.

#### Pensions/OPEB

For purposes of measuring the net pension and OPEB liabilities, 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), the Illinois Municipal Retirement Fund (IMRF) and the Teachers' Health Insurance Security Fund (THIS), 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.

#### Comparative Data

Comparative totals for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the District's financial position and operations.



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### 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.

#### Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### Fund Balance Classifications

According to governmental 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.

*Non-spendable:* The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are 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.

*Restricted:* The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity, including restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Fund balances of special revenue funds are by definition restricted for those specified purposes.

*Committed:* 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.

*Assigned:* 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.

*Unassigned:* 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 operating funds.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Fund Balance Classifications** (Continued)

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

### **Note 2: Deposit 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.

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).

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 2: Cash and Investments (Continued)

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, 2020, the fair value of all cash and investments held by the Treasurer’s office was \$553,720,085 and the fair value of the District’s proportionate share of the pool was \$52,420,665.

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

	Carrying Value
Deposits with financial institutions - Fiduciary Funds	\$ 89,634

#### 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, 2020.

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

	Maturity (in years)		Agency Rating
	Fair Value	Less than 1	
ISDLAF+ Liquid Class	\$ 692	\$ 692	AAA
ISDLAF+ MAX	9,835	9,835	AAA
Total investments	\$ 10,527	\$ 10,527	

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 2: Cash and Investments (Continued)**

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

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

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

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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 3: Capital Assets

Governmental activities capital asset balances and activity for the year ended June 30, 2020, were as follows:

<b>Governmental Activities</b>	Balance 7/1/2019	Increases	Decreases	Balance 6/30/2020
Capital assets, not being depreciated:				
Land	\$ 353,013	\$ -	\$ -	\$ 353,013
Construction in progress	1,237,119	3,454,595	(1,237,119)	3,454,595
<b>Total capital assets, not being depreciated</b>	<b>1,590,132</b>	<b>3,454,595</b>	<b>(1,237,119)</b>	<b>3,807,608</b>
Capital assets, being depreciated:				
Improvements other than buildings	4,345,621	1,607,887	-	5,953,508
Buildings	76,109,684	4,589,515	(97,689)	80,601,510
Equipment and vehicles	12,130,348	460,375	(123,978)	12,466,745
<b>Total capital assets, being depreciated</b>	<b>92,585,653</b>	<b>6,657,777</b>	<b>(221,667)</b>	<b>99,021,763</b>
Accumulated depreciation:				
Improvements other than buildings	(2,338,869)	(275,759)	-	(2,614,628)
Buildings	(34,015,774)	(2,719,351)	-	(36,735,125)
Equipment and vehicles	(10,309,818)	(335,385)	2,902	(10,642,301)
<b>Total accumulated depreciation</b>	<b>(46,664,461)</b>	<b>(3,330,495)</b>	<b>2,902</b>	<b>(49,992,054)</b>
<b>Total capital assets, being depreciated, net</b>	<b>45,921,192</b>	<b>3,327,282</b>	<b>(218,765)</b>	<b>49,029,709</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 47,511,324</b>	<b>\$ 6,781,877</b>	<b>\$ (1,455,884)</b>	<b>\$ 52,837,317</b>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 3: Capital Assets (Continued)

Depreciation expense was recognized in the operating activities of the District as follows:

<i>Instructional Services</i>	
Regular programs	\$ 54,287
Special programs	72,272
Fiscal services	4,663
Internal services	2,997
<i>Supporting Services</i>	
Business	917,884
Operations and maintenance	2,200,458
Community services	41,298
Central	36,636
	\$ 3,330,495

### Note 4: Long-Term Debt

Long-term debt consisted of the following at June 30, 2020:

	Balance 7/1/2019	Additions	Reductions/ Payments	Balance 6/30/2020	Amounts due Within One Year
General Obligation Bonds Payable					
3/13/14 A General Obligation	\$ 4,350,000	\$ -	\$ (1,945,000)	\$ 2,405,000	\$ 2,065,000
4/27/17 Debt Certificates	7,905,000	-	(485,000)	7,420,000	500,000
Premium on Bonds Issued	883,585	-	(206,161)	677,424	-
Capital Lease	269,239	482,223	(145,959)	605,503	135,132
Net Pension Liability:					
Teachers' Retirement System	4,272,827	6,421	-	4,279,248	-
Illinois Municipal Retirement Fund	8,959,295	-	(3,719,339)	5,239,956	-
Other Post-Employment Benefit Liability:					
Teachers' Health Insurance Security Fund	44,007,729	2,371,877	-	46,379,606	-
Post-Employment Healthcare Plan	8,695,873	797,428	-	9,493,301	-
Compensated absences	219,243	203,608	(196,178)	226,673	226,673
<b>Total long-term debt</b>	<b>\$ 79,562,791</b>	<b>\$ 3,861,557</b>	<b>\$ (6,697,637)</b>	<b>\$ 76,726,711</b>	<b>\$ 2,926,805</b>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 4: Long-Term Debt (Continued)

Long-term debt at June 30, 2020 is comprised of the following:

#### **General Obligation Bonds Payable**

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

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,065,000	\$ 46,500	\$ 2,111,500
2022	340,000	5,100	345,100
Total	<u>\$ 2,405,000</u>	<u>\$ 51,600</u>	<u>\$ 2,456,600</u>

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

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2020, the statutory debt limit for the District was \$131,405,596, providing a debt margin of \$124,663,974 after taking into account amounts available in the Debt Service Fund.

#### **Debt Certificates**

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

At June 30, 2020 the annual debt service requirements to maturity for debt certificates are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 500,000	\$ 283,925	\$ 783,925
2022	515,000	268,925	783,925
2023	535,000	248,325	783,325
2024	560,000	226,925	786,925
2025	580,000	204,525	784,525
2026 - 2032	3,250,000	679,450	3,929,450
2031 - 2032	1,480,000	89,400	1,569,400
Total	<u>\$ 7,420,000</u>	<u>\$ 2,001,475</u>	<u>\$ 9,421,475</u>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 4: Long-Term Debt (Continued)

#### 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, 2020, \$700,594 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 as of June 30, 2020 are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 156,383
2022	154,309
2023	154,309
2024	154,309
2025	<u>38,577</u>
Total minimum lease payments	657,887
Less: amount representing interest	<u>(52,384)</u>
Present value of minimum lease payments	<u>\$ 605,503</u>

### Note 5: Joint Venture

The District is a member of various joint agreements that provide special education services to students of the District. 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.

### Note 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.



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 6: Risk Management** (Continued)

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.

### **Note 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)**

##### *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 <https://www.trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

##### *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 consecutive 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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2020 and are funded by bonds issued by the state of Illinois.

#### *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, 2019, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On-behalf contributions to TRS.** The State of Illinois makes employer pension contributions on-behalf of the District. For the year ended June 30, 2020, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$19,287,883 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, 2020 were \$247,731, and are deferred because they were paid after the June 30, 2019 measurement date.

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

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

For the year ended June 30, 2020, the employer pension contribution was 10.66% of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$247,283 were paid from the federal and special trust funds that required employer contributions of \$26,360. These contributions are deferred

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

because they were paid after the June 30, 2019 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 granted salary increases over 6 percent 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, 2020, the District paid \$1,921 to TRS for employee contributions due on salary increases in excess of 6 percent and made no payment for sick leave days granted in excess of the normal allotment.

#### *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2020, 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 follows below:

District's proportionate share of the net pension liability	\$ 4,279,248
State's proportionate share of the net pension liability associated with the District	<u>304,549,386</u>
Total	<u>\$ 308,828,634</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2019, the employer's proportion was 0.005276%, which was a decrease of 0.000204% from its proportion measured as of June 30, 2018.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

For the year ended June 30, 2020, the District recognized pension expense of \$33,066,469 and revenue of \$33,066,469 for support provided by the state. At June 30, 2020, the District had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 70,168	\$ -
Changes in assumptions	95,884	82,140
Net difference between projected and actual earnings in pension plan investments	6,779	-
Changes in proportion and differences between District contributions and proportionate share of contributions	44,985	1,101,874
Total deferred amounts to be recognized in pension expense in future periods	217,816	1,184,014
District's contributions subsequent to the measurement date	276,012	-
Total	\$ 493,828	\$ 1,184,014

\$276,012 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 reporting year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in these reporting years:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2021	\$ (213,607)
2022	(345,774)
2023	(271,559)
2024	(124,364)
2025	(10,894)
Total	\$ (966,198)

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

#### Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	varies by amount of service credit
Investment rate of return	7.00% net of pension plan investment expense, including inflation

In the June 30, 2019 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for the TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2018 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	15.0 %	6.3 %
U.S. equities small/mid cap	2.0 %	7.7 %
International equities developed	13.6 %	7.0 %
Emerging market equities	3.4 %	9.5 %
U.S. bonds core	8.0 %	2.2 %
U.S. bonds high yield	4.2 %	4.0 %
International debt developed	2.2 %	1.1 %
Emerging international debt	2.6 %	4.4 %
Real estate	16.0 %	5.2 %
Commodities (real return)	4.0 %	1.8 %
Hedge funds (absolute return)	14.0 %	4.1 %
Private Equity	15.0 %	9.7 %
Total	<u>100.0 %</u>	

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

#### *Discount Rate*

At June 30, 2019, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2018 rate. 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, 2019 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### *Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 5,226,726	\$ 4,279,248	\$ 3,500,232

Detailed information about the TRS's fiduciary net position as of June 30, 2019 is available in the separately issued TRS Comprehensive Annual Financial Report.

#### **b. Illinois Municipal Retirement Fund (IMRF)**

##### *Plan Description and Benefits*

**Plan description** – 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 employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

**Benefits provided** - IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees Covered by the Benefit Terms** - At the December 31, 2019 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	263
Inactive employees entitled to but not yet receiving benefits	344
Active employees	<u>217</u>
Total	<u><u>824</u></u>

**Contributions** - As set by statute, the employer's Regular Plan Members are required to contribute 4.5% 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 employer's annual contribution rate for calendar year 2019 was 10.64%. For the fiscal year ended June 30, 2020, the employer contributed \$999,506 to the plan. The employer also 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

**Net Pension Liability** - The employer's Net Pension Liability was measured as of December 31, 2019, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other information: Notes	There were no benefit changes during the year.

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 to the target asset allocation percentage and 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 as of December 31, 2019:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	37.0 %	5.75 %
International equities	18.0 %	6.50 %
Fixed income	28.0 %	3.25 %
Real estate	9.0 %	5.20 %
Alternatives	7.0 %	3.60-7.60 %
Cash	1.0 %	1.85 %
Total	<u>100.0 %</u>	



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

#### Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer 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
1. 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 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

**Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 10,986,067	\$ 5,239,956	\$ 454,224

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 48,607,541	\$ 39,648,246	\$ 8,959,295
Changes for the year:			
Service cost	860,320	-	860,320
Interest on the total pension liability	3,450,932	-	3,450,932
Differences between expected and actual experience of the total pension liability	984,788	-	984,788
Contributions - employer	-	903,198	(903,198)
Contributions - employees	-	383,512	(383,512)
Net investment income	-	7,469,987	(7,469,987)
Benefit payments, including refunds of employee contributions	(2,877,282)	(2,877,282)	-
Other (net transfer)	-	258,682	(258,682)
Net changes	2,418,758	6,138,097	(3,719,339)
Balances at December 31, 2019	\$ 51,026,299	\$ 45,786,343	\$ 5,239,956

#### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions -

For the year ended June 30, 2020, the District recognized pension expense of \$1,818,005. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 683,219	\$ -
Changes in assumptions	220,759	-
Net difference between projected and actual earnings on pension plan investments	-	1,918,842
Total deferred amounts to be recognized in pension expense in future periods	903,978	1,918,842
District's contributions subsequent to the measurement date	591,347	-
Total	\$ 1,495,325	\$ 1,918,842

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

\$591,347 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, 2021. 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 (Inflows) of Resources
2020	\$ 217,158
2021	(475,942)
2022	172,674
2023	(928,754)
 Total	 \$ (1,014,864)

Aggregate Pension Amounts - At June 30, 2020, the District reported the following from all pension plans:

	TRS	IMRF	Total
Net pension liability/(asset)	\$ 4,279,248	\$ 5,239,956	\$ 9,519,204
Deferred outflows of resources	493,828	1,495,325	1,989,153
Deferred inflows of resources	1,184,014	1,918,842	3,102,856

### Note 8: Other Postemployment Benefits

#### a. Teacher Health Insurance Security (THIS)

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

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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 8: Other Postemployment Benefits** (Continued)

#### *Benefits Provided*

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

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

#### *Contributions*

The SEGIA requires that all active contributors to the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.24% of salary and for every employer of a teacher to contribute an amount equal to 0.92% of each teacher's salary. Additionally, the SEGIA requires the State to match the employees' contribution on-behalf of the employer. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THIS, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

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

**On-behalf contributions to THIS.** The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2020. State of Illinois contributions were \$529,631, 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 0.92% during the year ended June 30, 2020. For the year ended June 30, 2020, the District paid \$392,952 to the THIS Fund, which was 100 percent of the required contribution.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

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

At June 30, 2020, the District's reported a liability for its proportionate share of the net OPEB liability. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 46,379,606
State's proportionate share of the net OPEB liability associated with the District	<u>62,803,904</u>
Total	<u><u>\$ 109,183,510</u></u>

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. The District's proportion of the net OPEB liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2019, the District's proportion was 0.167572%, which was an increase of 0.000534% from its proportion measured as of June 30, 2018.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 769,633
Changes in assumptions	17,583	5,316,613
Net difference between projected and actual earnings in OPEB plan investments	-	1,519
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>1,361,358</u>	<u>1,482,644</u>
Total deferred amounts to be recognized in OPEB expense in future periods	1,378,941	7,570,409
District's contributions subsequent to the measurement date	<u>392,952</u>	-
Total	<u><u>\$ 1,771,893</u></u>	<u><u>\$ 7,570,409</u></u>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

\$392,952 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2021	\$ (1,204,967)
2022	(1,204,967)
2023	(1,204,848)
2024	(1,204,599)
2025	(943,430)
Thereafter	(428,657)
 Total	 \$ (6,191,468)

#### *Actuarial Valuation Method*

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

#### *Actuarial Assumptions.*

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption
Investment rate of return	0.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare costs on and after 2022 to account for Excise Tax.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

#### *Discount Rate*

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the THIS is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 3.62% as of June 30, 2018, and 3.13% as of June 30, 2019. The decrease in the single discount rate from 3.62% to 3.13% caused the total OPEB liability to increase by approximately \$2,296 million from 2018 to 2019.

#### *Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rate*

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.13%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13%) or 1-percentage-point higher (4.13%) than the current rate:

	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
District's proportionate share of the net OPEB liability	\$ 55,765,119	\$ 46,379,606	\$ 38,967,063

The following presents the District's proportionate share of the net OPEB liability would be if it were calculated using the healthcare cost trend rate, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate. They key trend rates are 8.00% in 2020 decreasing to an ultimate trend rate of 4.81% in 2027 for non-Medicare coverage, and 9.00% decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage:

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
District's proportionate share of the net OPEB liability	\$ 37,470,938	\$ 46,379,606	\$ 58,411,886

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 8: Other Postemployment Benefits (Continued)**

- a) One percentage point decrease in healthcare trend rates are 7.00% in 2020 decreasing to an ultimate trend rate of 3.81% in 2027, for non-Medicare coverage, and 8.00% in 2020 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- b) One percentage point increase in healthcare trend rates are 9.00% in 2020 decreasing to an ultimate trend rate of 5.81% in 2027, for non-Medicare coverage, and 10.00% in 2020 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

#### **b. Retirees' Health Plan**

##### *Plan Description:*

The District administers a single-employer defined benefit healthcare plan, the "retiree Healthcare Benefit Program" (the Plan). The plan provides healthcare insurance for eligible retirees and their dependents through the District's group health insurance plan, which covers both active and retired members. Benefit provisions are established by state law and through negotiations between the District and the unions representing District employees, which are renegotiated each bargaining period. As of June 30, 2020, all retirees are eligible for benefits pre-and post-Medicare. The plan does not issue a stand-alone financial report.

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

##### *Funding Policy*

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

By allowing retirees (who are generally older than the District's other employees) to remain on the District's health insurance coverage, there is an implicit rate subsidy to the retirees as they are paying a lower rate for health insurance than they could get on the open market. Because of this implicit rate subsidy, the actual cost to the District is indeterminable. However, it is estimated that for the fiscal year June 30, 2020, the District's cost for the plan was \$771,079.

For the fiscal year ended June 30, 2020, the District's contributions and the total retirees contributions were not determined.



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 8: Other Postemployment Benefits (Continued)

#### *Employees Covered by Benefit Terms*

As of June 30, 2020, the following employees were covered by the benefit terms:

Retirees currently receiving benefits	31
Active employees	<u>516</u>
Total	<u><u>547</u></u>

#### *Actuarial Assumptions*

The following are the methods and assumptions used to determine the total OPEB liability at June 30, 2020:

Valuation date	June 30, 2020
Measurement date	June 30, 2020
Actuarial cost method	Entry age normal
Discount rate	2.45
Inflation rate	3.00%
Salary rate increase	3.00
Funded ratio	0.00%
Covered payroll	\$38,987,237
Net OPEB liability as a ratio of covered payroll	24.35%

#### *Discount Rate*

The District does not have a dedicated trust to pay the benefits of the Plan. Per GASB 75, this discount rate is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The discount rate used is 2.45%, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2020.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

*Changes in Total OPEB Liability*

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at June 30, 2019	\$ 8,695,873	\$ -	\$ 8,695,873
Changes for the year:			
Service cost	428,377	-	428,377
Interest on the total OPEB liability	298,719	-	298,719
Changes of benefit terms	-	-	-
Changes of assumptions and other inputs	392,414	-	392,414
Contributions - employer	-	-	-
Contributions - active & inactive employees	-	-	-
Net investment income	-	-	-
Benefit payments - includes the implicit rate subsidy	(322,082)	-	(322,082)
Net changes	797,428	-	797,428
Balances at June 30, 2020	\$ 9,493,301	\$ -	\$ 9,493,301

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rate*

The following presents the District's total OPEB liability calculated using the discount rate of 2.45%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current rate:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Total OPEB liability	\$ 10,285,173	\$ 9,493,301	\$ 8,754,433

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

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
Total OPEB liability	\$ 8,447,887	\$ 9,493,301	\$ 10,725,001

(a) One percentage point decrease in healthcare trend rates are 6.50% in 2020 decreasing to an ultimate trend rate of 3.00% in 2035.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

(b) One percentage point increase in healthcare trend rates are 8.50% in 2020 increasing to an ultimate trend rate of 5.00% in 2035.

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$771,079. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Changes in assumptions	\$ 603,363	\$ 146,515
Total	\$ 603,363	\$ 146,515

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

Year Ending June 30,	Net Deferred Outflows (Inflows) of Resources
2021	\$ 43,983
2022	43,983
2023	43,983
2024	43,983
2025	43,983
Thereafter	236,933
Total	\$ 456,848

Aggregate OPEB Amounts - At June 30, 2020, the District reported the following from all OPEB plans:

	THIS	District	Total
Net OPEB liability/(asset)	\$ 46,379,606	\$ 9,493,301	\$ 55,872,907
Deferred outflows of resources	1,771,893	603,363	2,375,256
Deferred inflows of resources	7,570,409	146,515	7,716,924

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 9: 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.

### Note 10: Interfund Transfers

The District made transfers as follows during the year ending June 30, 2020:

Transfer From	Transfer To	Amount
Transportation Fund	General Fund - Educational Account	\$ 2,000,000
General Fund - Educational Account	General Fund - Operations and Maintenance	4,000,000
General Fund - Operations and Maintenance	Capital Projects Fund	6,000,000
General Fund - Educational Account	Debt Service Fund	161,223
General Fund - Operations and Maintenance	Debt Service Fund	<u>788,325</u>
	Total Transfers	<u>\$ 12,949,548</u>

The transfers from the Transportation Fund to the Educational Fund, then to the Operations and Maintenance Fund, then to the Capital Projects Fund was to fund District construction projects.

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

### Note 11: Commitments

As of June 30, 2020, the District was committed to approximate \$4,500,000 in ongoing construction contracts.

### Note 12: Risks and Uncertainties

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Virus Crisis (CV19 Crisis). The long-term impact of the CV19 Crisis on the District cannot be reasonably estimated at this time.

**Park Ridge-Niles School District 64**  
**Schedule of Changes in the Employer's Net Pension**  
**Liability and Related Ratios**  
**Illinois Municipal Retirement Fund**

Last Six Calendar Years

	2019	2018	2017	2016
<b>Total Pension Liability</b>				
Service cost	\$ 860,320	\$ 829,044	\$ 885,763	\$ 923,687
Interest	3,450,932	3,319,525	3,255,722	3,174,815
Differences between expected and actual experience	984,788	713,578	653,346	(781,806)
Changes of assumption	-	1,230,861	(1,418,475)	(195,059)
Benefit payments, including refunds of member contributions	(2,877,282)	(2,662,562)	(2,332,016)	(2,169,759)
Net change in total pension liability	2,418,758	3,430,446	1,044,340	951,878
Total pension liability, beginning	48,607,541	45,177,095	44,132,755	43,180,877
<b>Total pension liability, ending</b>	<b>\$51,026,299</b>	<b>\$48,607,541</b>	<b>\$45,177,095</b>	<b>\$44,132,755</b>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 903,198	\$ 1,024,400	\$ 1,029,993	\$ 1,052,872
Contributions - member	383,512	384,501	369,777	357,029
Net investment income	7,469,987	(2,348,838)	6,603,940	2,427,135
Benefit payments, including refunds of member contributions	(2,877,282)	(2,662,562)	(2,332,016)	(2,169,759)
Other (net transfer)	258,682	1,026,451	(691,622)	270,971
Net change in plan fiduciary net position	6,138,097	(2,576,048)	4,980,072	1,938,248
Plan net position, beginning	39,648,246	42,224,294	37,244,222	35,305,974
<b>Plan net position, ending</b>	<b>\$45,786,343</b>	<b>\$39,648,246</b>	<b>\$42,224,294</b>	<b>\$37,244,222</b>
<b>Employer's net pension liability</b>	<b>\$ 5,239,956</b>	<b>\$ 8,959,295</b>	<b>\$ 2,952,801</b>	<b>\$ 6,888,533</b>
Plan fiduciary net position as a percentage of the total pension liability	89.73 %	81.57 %	93.46 %	84.39 %
Covered payroll	\$ 8,474,718	\$ 8,330,530	\$ 8,127,659	\$ 7,916,332
Employer's net pension liability as a percentage of covered payroll	61.83 %	107.55 %	36.33 %	87.02 %

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

<u>2015</u>	<u>2014</u>
\$ 927,332	\$ 1,014,840
3,033,198	2,769,703
44,747	(33,907)
48,731	1,868,609
<u>(2,029,041)</u>	<u>(1,869,183)</u>
<u>2,024,967</u>	<u>3,750,062</u>
<u>41,155,910</u>	<u>37,405,848</u>
<u>\$ 43,180,877</u>	<u>\$ 41,155,910</u>

\$ 1,094,745	\$ 1,167,236
372,484	383,252
174,246	2,030,460
(2,029,041)	(1,869,183)
<u>563,439</u>	<u>(27,247)</u>
175,873	1,684,518
<u>35,130,101</u>	<u>33,445,583</u>
<u>\$ 35,305,974</u>	<u>\$ 35,130,101</u>
<u>\$ 7,874,903</u>	<u>\$ 6,025,809</u>

81.76 %      85.36 %

\$ 8,312,852    \$ 7,995,734

94.73 %      75.36 %

# Park Ridge-Niles School District 64

## Schedule of Employer Contributions

### Illinois Municipal Retirement Fund

Last Six Fiscal Years

Fiscal Year	Actuarially Determined	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2020	\$ 999,506	\$ 999,506	\$ -	\$ 8,589,670	11.64 %
2019	943,079	943,079	-	8,342,259	11.30 %
2018	1,028,363	1,028,363	-	8,310,263	12.37 %
2017	1,046,265	1,046,265	-	8,073,275	12.96 %
2016	1,045,712	1,045,712	-	7,976,513	13.11 %
2015	1,054,637	1,167,236	(112,599)	7,995,734	14.60 %

#### Notes to Schedule

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

Methods and assumptions used to determine contribution rates

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of pay, closed
Remaining amortization period	24-year closed period
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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 Six Fiscal Years

	2020*	2019*	2018*	2017*	2016*
District's proportion of the net pension liability	0.0052759 %	0.0054819 %	0.0073059 %	0.0077747 %	0.0074797 %
District's proportion share of the net pension liability	\$ 4,279,248	\$ 4,272,827	\$ 5,581,577	\$ 6,137,061	\$ 4,899,942
State's proportionate share of the net pension liability associated with the District	304,549,386	292,706,548	295,912,040	306,903,264	248,039,197
	<u>\$ 308,828,634</u>	<u>\$ 296,979,375</u>	<u>\$301,493,617</u>	<u>\$ 313,040,325</u>	<u>\$252,939,139</u>
District's covered payroll	\$ 41,202,318	\$ 39,672,343	\$ 39,872,587	\$ 38,711,001	\$ 38,041,632
District's proportionate share of the net pension liability as a percentage of covered payroll	10.39 %	10.77 %	14.00 %	15.85 %	12.88 %
Plan fiduciary net position as a percentage of the total pension liability	39.60 %	40.00 %	39.30 %	36.40 %	41.50 %

**Notes to Schedule**

*Changes of assumptions*

For the 2019, 2018, 2017, and 2016 measurement years, 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, but the rates of increase in the 2018 measurement year were slightly higher.

For the 2015 measurement year, 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 three-year period ending June 30, 2014.

For the 2014 measurement year, 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.

\* Valuation was as of the prior fiscal-year end.

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



2015\*

0.0067571 %

\$ 4,112,280

225,408,348

\$229,520,628

\$ 36,337,122

11.32 %

43.00 %

# Park Ridge-Niles School District 64

## Schedule of Employer Contributions

### Teachers' Retirement System

Last Six Fiscal Years

---

Fiscal Year	Actuarially Determined	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2020	\$ 276,012	\$ 276,012	\$ -	\$ 42,712,190	0.65 %
2019	326,550	326,550	-	41,202,318	0.79 %
2018	275,543	275,543	-	39,672,343	0.69 %
2017	302,096	302,096	-	39,872,587	0.76 %
2016	312,768	312,768	-	38,711,001	0.81 %
2015	267,514	267,514	-	38,041,632	0.70 %

The District implemented GASB Statement No. 68 in fiscal year 2015.

Information prior to fiscal year 2015 is not available.

# Park Ridge-Niles School District 64

## Schedule of the District's Proportionate Share of the Net Other Post-Employment Benefit Liability Teachers' Health Insurance Security Fund

Last Three Fiscal Years

	2020*	2019*	2018*
District's proportion of the net OPEB liability	0.167572 %	0.167038 %	0.173923 %
District's proportion share of the net OPEB liability	\$ 46,379,606	\$ 44,007,729	\$ 45,132,164
State's proportionate share of the net OPEB liability associated with the District	62,803,904	59,092,741	59,269,746
Total	<u>\$ 109,183,510</u>	<u>\$ 103,100,470</u>	<u>\$ 104,401,910</u>
District's covered payroll	\$ 41,202,318	\$ 39,672,343	\$ 39,872,587
District's proportionate share of the net OPEB liability as a percentage of covered payroll	112.57 %	110.93 %	113.19 %
Plan fiduciary net position as a percentage of the total OPEB liability	(0.22)%	(0.07)%	(0.17)%

\* Valuation was as of the prior fiscal-year end.

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

# Park Ridge-Niles School District 64

## Schedule of Employer Contributions Teachers' Health Insurance Security Fund

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
2020	\$ 392,952	\$ 392,952	\$ -	\$ 42,712,190	0.92 %
2019	379,061	379,061	-	41,202,318	0.92 %
2018	349,117	349,117	-	39,672,343	0.88 %

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

**Park Ridge-Niles School District 64**  
**Schedule of Changes in the Employer's Total OPEB Liability**  
**Post-Retirement Health Plan**  
Last Three Fiscal Years

	2020	2019	2018
<b>Total Other Post-Employment Benefit (OPEB) Liability</b>			
Service cost	\$ 428,377	\$ 418,128	\$ 424,713
Interest	298,719	303,043	272,910
Changes of assumption	392,414	299,728	(197,941)
Benefit payments, including refunds of member contributions	(322,082)	(311,190)	(273,413)
Net change in total pension liability	<u>797,428</u>	<u>709,709</u>	<u>226,269</u>
Total OPEB liability, beginning	<u>8,695,873</u>	<u>7,986,164</u>	<u>7,759,895</u>
<b>Total OPEB liability, ending</b>	<u><u>\$ 9,493,301</u></u>	<u><u>\$ 8,695,873</u></u>	<u><u>\$ 7,986,164</u></u>
<b>Employer's net OPEB liability</b>	<u><u>\$ 9,493,301</u></u>	<u><u>\$ 8,695,873</u></u>	<u><u>\$ 7,986,164</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %	0.00 %	0.00 %
Covered-employee payroll	\$ 38,987,237	\$ 36,097,250	\$ 35,045,874
District's proportionate share of the total OPEB liability as a percentage of its covered-employee payroll	24.35 %	24.09 %	22.79 %

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

# Park Ridge-Niles School District 64

## Schedule of Employer Contributions

### Post-Retirement Health Plan

Last Three Fiscal Years

Fiscal Year	Actuarially Determined	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered Payroll
2020	\$ 322,082	\$ 322,082	\$ -	\$ 38,987,237	0.83 %
2019	311,190	311,190	-	36,097,250	0.86 %
2018	273,413	273,413	-	35,045,874	0.78 %

#### Notes to Schedule

Methods and assumptions used to determine contribution rates

Health Care Trend Rates:

Initial Health Care Cost Trend Rate	7.50%
Ultimate Health Care Cost Trend Rate	4.00%
Fiscal Year the Ultimate Rate is Reached	Fiscal Year 2025

Additional Information:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Discount Rate	2.45%
Salary Rate Increase	3.00%
Funded Ratio (Fiduciary Net Position as a percentage of Total OPEB Liability)	0.00%

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

Information prior to fiscal year 2018 is not available.

# Park Ridge-Niles School District 64

## Statement of Revenues, Expenditures and Changes In Fund Balance Budget to Actual - General Fund

	General Fund		
<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Local sources	\$ 69,327,677	\$ 69,531,221	\$ 203,544
State sources	22,464,999	23,375,269	910,270
Federal sources	1,740,000	1,805,681	65,681
Total revenues	93,532,676	94,712,171	1,179,495
<b>Expenditures</b>			
Current Operating			
Instruction	62,678,739	63,179,707	500,968
Support services	26,936,045	25,868,094	(1,067,951)
Community services	667,422	672,171	4,749
Non-programmed charges	1,310,107	1,559,525	249,418
Provisions for contingencies	400,000	-	(400,000)
Total expenditures	91,992,313	91,279,497	(712,816)
Excess of revenues over expenditures	1,540,363	3,432,674	1,892,311
<b>Other financing sources (uses)</b>			
Proceeds from capital leases	-	482,223	482,223
Transfers in	2,000,000	4,000,000	2,000,000
Transfers out	(6,944,886)	(8,949,548)	(2,004,662)
Total other financing sources (uses)	(4,944,886)	(4,467,325)	477,561
Net change in fund balances	<u>\$ (3,404,523)</u>	(1,034,651)	<u>\$ 2,369,872</u>
Fund balance at beginning of year		<u>38,956,280</u>	
<b>Fund balance at end of year</b>		<u><u>\$ 37,921,629</u></u>	

See notes to required supplementary information

# Park Ridge-Niles School District 64

## Notes to Required Supplementary Required Information

---

### Budgetary Data

Annual budgets for all Governmental Funds are adopted on the modified accrual basis, consistent with generally accepted accounting principles (GAAP) for local governments.

The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

- 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.
- Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 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.
- 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 23, 2019.
- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.
- The District has adopted a legal budget for all its Governmental Funds. The legal level of budgetary control is at the individual fund level, therefore, 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.
- The budget (all appropriations) lapses at the end of each fiscal year.
- The District's actual expenditures in the Debt Service Fund, IMRF/Social Security Fund and Tort Immunity Account, exceeded budgeted expenditures. Additional sources are available to finance these excess expenditures as allowed under the State Budget Act.

Fiscal Year	Actual	Budget	Excess
Debt Service Fund	\$ 3,019,008	\$ 3,015,585	\$ 3,423
IMRF/Social Security Fund	\$ 2,267,420	\$ 2,258,350	\$ 9,070
Tort Immunity Account	\$ 500,303	\$ 488,586	\$ 11,717



# Park Ridge-Niles School District 64

## Combining Balance Sheet by Account

### General Fund

<i>June 30, 2020</i>	Educational	Operations and Maintenance	Working Cash	Tort Immunity	Total
<b>Assets</b>					
Cash and cash equivalents	\$ 37,276,614	\$ 3,544,642	\$ 814,407	\$ 623,789	\$ 42,259,452
Receivables					
Taxes receivable	27,976,240	3,216,090	272,131	197,913	31,662,374
Intergovernmental accounts receivable	360,636	-	-	-	360,636
Other receivables	103,263	11,649	153	2,353	117,418
Total assets	<u>\$ 65,716,753</u>	<u>\$ 6,772,381</u>	<u>\$ 1,086,691</u>	<u>\$ 824,055</u>	<u>\$ 74,399,880</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>					
Liabilities					
Accounts payable	\$ 73,122	\$ -	\$ -	\$ -	\$ 73,122
Payroll deductions and withholdings	4,706,786	35,960	-	-	4,742,746
Due to activity fund organizations	9	-	-	-	9
Total liabilities	<u>4,779,917</u>	<u>35,960</u>	<u>-</u>	<u>-</u>	<u>4,815,877</u>
Deferred inflows					
Property taxes levied for subsequent year	27,976,240	3,216,090	272,131	197,913	31,662,374
Fund balances					
Restricted					
Tort immunity	-	-	-	626,142	626,142
Unassigned	32,960,596	3,520,331	814,560	-	37,295,487
Total fund balances	<u>32,960,596</u>	<u>3,520,331</u>	<u>814,560</u>	<u>626,142</u>	<u>37,921,629</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 65,716,753</u>	<u>\$ 6,772,381</u>	<u>\$ 1,086,691</u>	<u>\$ 824,055</u>	<u>\$ 74,399,880</u>

**Park Ridge-Niles School District 64**  
Combining Statement of Revenues, Expenditures and  
Changes In Fund Balances by Account  
General Fund

<i>Year Ended June 30, 2020</i>	Educational	Operations and Maintenance	Working Cash	Tort Immunity	Total
<b>Revenues</b>					
Local sources	\$ 61,634,368	\$ 7,011,682	\$ 566,729	\$ 318,442	\$ 69,531,221
State sources	23,375,269	-	-	-	23,375,269
Federal sources	1,805,681	-	-	-	1,805,681
<b>Total revenues</b>	<b>86,815,318</b>	<b>7,011,682</b>	<b>566,729</b>	<b>318,442</b>	<b>94,712,171</b>
<b>Expenditures</b>					
Current operating					
Instruction	63,179,707	-	-	-	63,179,707
Support Services	19,312,611	6,055,180	-	500,303	25,868,094
Community services	672,171	-	-	-	672,171
Payments to other districts	1,555,940	3,585	-	-	1,559,525
<b>Total expenditures</b>	<b>84,720,429</b>	<b>6,058,765</b>	<b>-</b>	<b>500,303</b>	<b>91,279,497</b>
Excess (deficiency) of revenues over (under) expenditures	2,094,889	952,917	566,729	(181,861)	3,432,674
<b>Other financing sources (uses)</b>					
Proceeds from capital lease	482,223	-	-	-	482,223
Transfers in	2,000,000	2,000,000	-	-	4,000,000
Transfers out	(2,161,223)	(6,788,325)	-	-	(8,949,548)
<b>Total other financing sources (uses)</b>	<b>321,000</b>	<b>(4,788,325)</b>	<b>-</b>	<b>-</b>	<b>(4,467,325)</b>
Net change in fund balances	2,415,889	(3,835,408)	566,729	(181,861)	(1,034,651)
Fund balances at beginning of year	30,544,707	7,355,739	247,831	808,003	38,956,280
<b>Fund balances at end of year</b>	<b>\$ 32,960,596</b>	<b>\$ 3,520,331</b>	<b>\$ 814,560</b>	<b>\$ 626,142</b>	<b>\$ 37,921,629</b>

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget and Actual

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
Local sources				
General tax levy	\$ 51,162,636	\$ 51,108,239	\$ (54,397)	\$ 47,819,812
Special education levy	4,955,025	5,051,626	96,601	4,907,214
Personal property replacement taxes	1,012,000	1,121,204	109,204	1,037,562
Tuition	429,000	114,161	(314,839)	411,146
Earnings on investments	693,000	1,172,747	479,747	1,313,478
Food services	1,226,841	861,236	(365,605)	1,162,348
Pupil activities and textbooks	1,304,400	1,096,175	(208,225)	1,277,879
Contributions and Donations	7,000	(162)	(7,162)	10,349
Payments of surplus monies from TIF districts	416,000	443,763	27,763	416,055
Other	710,000	665,379	(44,621)	778,024
Total local sources	61,915,902	61,634,368	(281,534)	59,133,867
State sources				
Unrestricted				
Evidence Based Funding Formula	3,362,248	3,367,111	4,863	3,362,248
Restricted				
Special education	99,476	190,008	90,532	115,833
School lunch aid	675	636	(39)	1,221
On behalf payments to TRS from the state	19,000,000	19,817,514	817,514	18,260,719
Other grants-in-aid	2,600	-	(2,600)	3,411
Total state sources	22,464,999	23,375,269	910,270	21,743,432
Federal sources				
Restricted				
National school lunch program	27,000	16,318	(10,682)	27,242
Title I - Low Income	210,000	158,706	(51,294)	218,089
Title IV	22,000	13,711	(8,289)	17,655
Title II - Teacher Quality	65,000	57,177	(7,823)	52,910
Preschool flow through	205,000	298,741	93,741	20,669
IDEA	1,150,000	1,161,233	11,233	1,157,085
IDEA - Room & Board	25,000	55,334	30,334	26,026
Medicaid Matching Funds - Administrative Outreach	36,000	44,461	8,461	244,479
Total federal sources	1,740,000	1,805,681	65,681	1,764,155
Total revenues	86,120,901	86,815,318	694,417	82,641,454

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

Year Ended June 30, 2020 with Comparative Actual Totals for 2019	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Expenditures</b>				
Instruction				
Regular programs				
Salaries	\$ 25,955,268	\$ 26,266,180	\$ 310,912	\$ 24,723,405
Employee benefits	3,151,652	3,300,718	149,066	3,035,851
Purchased services	209,708	207,022	(2,686)	301,529
Supplies and materials	981,272	597,840	(383,432)	761,452
Capital outlay	8,020	5,991	(2,029)	18,400
Other objects	3,795	2,031	(1,764)	2,801
Non-capitalized equipment	16,638	29,109	12,471	4,139
On behalf payments to TRS from the state	19,000,000	19,817,514	817,514	18,260,719
<b>Total</b>	<b>49,326,353</b>	<b>50,226,405</b>	<b>900,052</b>	<b>47,108,296</b>
Tuition payments to charter schools				
Purchased services	161,998	-	(161,998)	-
<b>Total</b>	<b>161,998</b>	<b>-</b>	<b>(161,998)</b>	<b>-</b>
Pre-K programs				
Salaries	372,030	-	(372,030)	-
Employee benefits	36,615	-	(36,615)	-
Purchased services	300	-	(300)	-
<b>Total</b>	<b>408,945</b>	<b>-</b>	<b>(408,945)</b>	<b>-</b>
Special education programs				
Salaries	5,497,592	5,472,062	(25,530)	5,512,637
Employee benefits	1,033,231	1,095,088	61,857	1,128,694
Purchased services	76,000	86,207	10,207	86,683
Supplies and materials	213,500	110,145	(103,355)	81,994
Capital outlay	6,000	1,550	(4,450)	1,931
Other objects	3,000	2,807	(193)	2,808
Non-capitalized equipment	3,000	2,810	(190)	2,369
<b>Total</b>	<b>6,832,323</b>	<b>6,770,669</b>	<b>(61,654)</b>	<b>6,817,116</b>
Special education pre-k programs				
Salaries	716,990	769,766	52,776	748,398
Employee benefits	131,355	152,967	21,612	131,015
Purchased services	300	266	(34)	2,622
Supplies and materials	31,569	17,211	(14,358)	18,308
Non-capitalized equipment	5,000	-	(5,000)	-
<b>Total</b>	<b>885,214</b>	<b>940,210</b>	<b>54,996</b>	<b>900,343</b>

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Remedial and supplemental programs				
Salaries	\$ 74,041	\$ 109,989	\$ 35,948	\$ 256,755
Employee benefits	18,085	24,354	6,269	55,671
Supplies and materials	1,000	13,201	12,201	25,139
Other objects	15,944	-	(15,944)	840
	109,070	147,544	38,474	338,405
CTE programs				
Salaries	1,147,354	1,141,640	(5,714)	1,241,673
Employee benefits	152,606	153,001	395	164,234
Purchased services	45,260	22,640	(22,620)	4,869
Supplies and materials	109,848	90,921	(18,927)	84,925
Capital outlay	4,800	5,798	998	-
Non-capitalized equipment	-	-	-	5,145
	1,459,868	1,414,000	(45,868)	1,500,846
Interscholastic programs				
Salaries	180,427	235,084	54,657	211,358
Employee benefits	12,511	6,073	(6,438)	2,882
Purchased services	12,800	6,800	(6,000)	9,053
Supplies and materials	13,000	9,105	(3,895)	13,854
Other objects	1,000	725	(275)	250
	219,738	257,787	38,049	237,397
Summer school				
Salaries	145,947	186,397	40,450	245,947
Employee benefits	2,655	3,482	827	3,892
Purchased services	3,500	2,670	(830)	3,079
Supplies and materials	8,000	7,670	(330)	8,091
	160,102	200,219	40,117	261,009
Gifted programs				
Salaries	1,608,023	1,607,765	(258)	1,497,468
Employee benefits	159,806	173,697	13,891	132,093
Purchased services	290	115	(175)	-
Supplies and materials	17,300	13,353	(3,947)	15,666
Other objects	265	169	(96)	169
	1,785,684	1,795,099	9,415	1,645,396

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Bilingual				
Salaries	\$ 740,712	\$ 744,450	\$ 3,738	\$ 644,746
Employee benefits	105,799	114,628	8,829	84,182
Purchased services	1,533	4,325	2,792	5,192
Supplies and materials	1,400	328	(1,072)	1,351
Total	849,444	863,731	14,287	735,471
Special education programs - K-12 private tuition				
Other objects	480,000	564,043	84,043	637,060
Total	480,000	564,043	84,043	637,060
Total instruction	62,678,739	63,179,707	500,968	60,181,339
Support services				
Pupils				
Attendance and social work				
Salaries	1,020,593	976,670	(43,923)	841,556
Employee benefits	120,236	128,307	8,071	109,469
Purchased services	50,100	54,759	4,659	32,511
Supplies and materials	500	238	(262)	353
Total	1,191,429	1,159,974	(31,455)	983,889
Guidance services				
Salaries	188,356	188,447	91	181,610
Employee benefits	10,012	10,023	11	9,512
Purchased services	4,000	-	(4,000)	3,741
Supplies and materials	1,200	-	(1,200)	-
Capital outlay	-	-	-	1,154
Total	203,568	198,470	(5,098)	196,017
Health services				
Salaries	1,117,151	1,199,226	82,075	1,068,487
Employee benefits	174,546	178,408	3,862	187,585
Purchased services	15,070	10,461	(4,609)	9,230
Supplies and materials	20,000	19,762	(238)	15,216
Capital outlay	5,000	-	(5,000)	-
Other objects	400	-	(400)	385
Non-capitalized equipment	5,000	2,205	(2,795)	-
Total	1,337,167	1,410,062	72,895	1,280,903

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Psychological services				
Salaries	\$ 614,224	\$ 590,833	\$ (23,391)	\$ 584,184
Employee benefits	38,954	38,830	(124)	59,833
Purchased services	5,500	21,126	15,626	10,893
Supplies and materials	11,000	7,386	(3,614)	20,012
Capital outlay	-	-	-	23,600
Other objects	500	-	(500)	-
	670,178	658,175	(12,003)	698,522
Speech pathology and audiology services				
Salaries	1,405,510	1,398,188	(7,322)	1,367,569
Employee benefits	217,047	213,616	(3,431)	207,150
Purchased services	500	2,038	1,538	8,919
Supplies and materials	5,000	4,925	(75)	4,985
	1,628,057	1,618,767	(9,290)	1,588,623
Other support services				
Salaries	784,485	837,560	53,075	895,967
Employee benefits	91	10,022	9,931	5,900
Purchased services	26,200	19,751	(6,449)	19,655
Supplies and materials	12,000	5,090	(6,910)	14,548
	822,776	872,423	49,647	936,070
Total pupils	5,853,175	5,917,871	64,696	5,684,024
Instructional staff				
Improvement of instruction services				
Salaries	579,320	435,214	(144,106)	470,620
Employee benefits	74,651	73,276	(1,375)	75,108
Purchased services	286,597	199,378	(87,219)	191,368
Supplies and materials	11,780	11,981	201	13,461
Other objects	1,000	600	(400)	994
	953,348	720,449	(232,899)	751,551

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Educational media services				
Salaries	\$ 2,212,019	\$ 2,197,515	\$ (14,504)	\$ 2,047,818
Employee benefits	394,870	415,078	20,208	419,213
Purchased services	263,140	253,247	(9,893)	219,467
Supplies and materials	972,349	649,570	(322,779)	335,977
Capital outlay	170,000	40,541	(129,459)	86,231
Other objects	3,400	1,000	(2,400)	1,064
Non-capitalized equipment	-	220,895	220,895	147,074
Total	4,015,778	3,777,846	(237,932)	3,256,844
Assessment and training				
Purchased services	67,350	100,017	32,667	94,364
Total	67,350	100,017	32,667	94,364
Total instructional staff	5,036,476	4,598,312	(438,164)	4,102,759
General administration				
Board of education				
Salaries	208	208	-	10,640
Employee benefits	186,000	188,893	2,893	171,831
Purchased services	501,400	300,454	(200,946)	424,723
Supplies and materials	12,250	3,342	(8,908)	13,924
Other objects	5,000	4,025	(975)	14,704
Total	704,858	496,922	(207,936)	635,822
Executive administration				
Salaries	263,893	266,867	2,974	303,447
Employee benefits	59,539	59,529	(10)	73,139
Purchased services	11,520	15,185	3,665	12,208
Supplies and materials	7,500	7,130	(370)	7,166
Other objects	-	1,375	1,375	1,139
Total	342,452	350,086	7,634	397,099



# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Special area administrative services				
Salaries	\$ 667,724	\$ 666,617	\$ (1,107)	\$ 605,364
Employee benefits	227,126	221,510	(5,616)	230,314
Purchased services	10,860	3,739	(7,121)	8,018
Supplies and materials	1,000	648	(352)	488
<b>Total</b>	<b>906,710</b>	<b>892,514</b>	<b>(14,196)</b>	<b>844,184</b>
<b>Total general administration</b>	<b>1,954,020</b>	<b>1,739,522</b>	<b>(214,498)</b>	<b>1,877,105</b>
School administration				
Office of the principal				
Salaries	2,296,864	2,280,061	(16,803)	2,325,105
Employee benefits	701,390	678,113	(23,277)	669,189
Purchased services	64,100	34,093	(30,007)	43,944
Supplies and materials	13,911	5,280	(8,631)	12,774
<b>Total</b>	<b>3,076,265</b>	<b>2,997,547</b>	<b>(78,718)</b>	<b>3,051,012</b>
<b>Total school administration</b>	<b>3,076,265</b>	<b>2,997,547</b>	<b>(78,718)</b>	<b>3,051,012</b>
Business				
Business support services				
Salaries	185,378	179,204	(6,174)	172,398
Employee benefits	56,262	54,276	(1,986)	54,297
Purchased services	4,160	3,675	(485)	3,891
Other objects	-	-	-	30
<b>Total</b>	<b>245,800</b>	<b>237,155</b>	<b>(8,645)</b>	<b>230,616</b>
Fiscal services				
Salaries	439,653	434,794	(4,859)	410,379
Employee benefits	60,899	59,082	(1,817)	65,857
Purchased services	195,260	265,961	70,701	235,258
Supplies and materials	9,000	9,439	439	8,149
Other objects	110,000	97,671	(12,329)	108,930
<b>Total</b>	<b>814,812</b>	<b>866,947</b>	<b>52,135</b>	<b>828,573</b>

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

Year Ended June 30, 2020 with Comparative Actual Totals for 2019	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Operation and maintenance of plant services</b>				
Salaries	\$ -	\$ 1,320	\$ 1,320	\$ 2,536
Employee benefits	-	11	11	13
Supplies and materials	-	2,025	2,025	4,200
<b>Total</b>	-	3,356	3,356	6,749
<b>Food services</b>				
Purchased services	1,206,952	801,652	(405,300)	1,130,466
Supplies and materials	7,500	1,574	(5,926)	854
Capital outlay	15,000	-	(15,000)	41,411
Non-capitalized equipment	7,500	1,132	(6,368)	-
<b>Total</b>	1,236,952	804,358	(432,594)	1,172,731
<b>Total business</b>	2,297,564	1,911,816	(385,748)	2,238,669
<b>Central</b>				
<b>Planning, R&amp;D, and evaluation</b>				
Purchased services	15,000	-	(15,000)	-
<b>Total</b>	15,000	-	(15,000)	-
<b>Information services</b>				
Salaries	66,269	66,269	-	117,559
Employee benefits	13,400	13,401	1	239
Purchased services	244,160	251,017	6,857	236,914
Supplies and materials	6,400	9,846	3,446	1,293
Other objects	-	125	125	390
<b>Total</b>	330,229	340,658	10,429	356,395
<b>Staff services</b>				
Salaries	436,668	450,067	13,399	432,415
Employee benefits	92,476	87,674	(4,802)	106,638
Purchased services	208,560	132,585	(75,975)	163,114
Supplies and materials	3,000	1,460	(1,540)	2,544
Other objects	100	209	109	209
Termination benefits	288,402	362,123	73,721	188,583
<b>Total</b>	1,029,206	1,034,118	4,912	893,503

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Data processing services				
Purchased services	\$ 125,700	\$ 654,347	\$ 528,647	\$ 139,362
Supplies and materials	100,000	65,860	(34,140)	45,141
Capital outlay	53,000	52,560	(440)	19,710
	278,700	772,767	494,067	204,213
Total central	1,653,135	2,147,543	494,408	1,454,111
Total support services	19,870,635	19,312,611	(558,024)	18,407,680
Community services				
Salaries	541,635	555,483	13,848	637,521
Employee benefits	87,977	88,396	419	114,456
Purchased services	12,276	11,198	(1,078)	16,851
Supplies and materials	25,534	17,094	(8,440)	22,776
Other objects	-	-	-	228
	667,422	672,171	4,749	791,832
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	176,000	86,202	(89,798)	52,276
Tuition	1,130,507	1,469,738	339,231	1,018,921
	1,306,507	1,555,940	249,433	1,071,197
Total payments to other districts and governmental units	1,306,507	1,555,940	249,433	1,071,197
Provisions for Contingencies	400,000	-	(400,000)	-
Total expenditures	84,923,303	84,720,429	(202,874)	80,452,048

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget to Actual (Continued)

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Educational Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Excess of revenue over expenditures	\$ 1,197,598	\$ 2,094,889	\$ 897,291	\$ 2,189,406
<b>Other financing sources (uses)</b>				
Proceeds from capital lease	-	482,223	482,223	-
Transfers in	2,000,000	2,000,000	-	-
Transfers out	(2,156,560)	(2,161,223)	(4,663)	(246,500)
Total other financing sources (uses)	(156,560)	321,000	477,560	(246,500)
Net change in fund balance	<u>\$ 1,041,038</u>	2,415,889	<u>\$ 1,374,851</u>	1,942,906
Fund balance at beginning of year		<u>30,544,707</u>		<u>28,601,801</u>
<b>Fund balance at end of year</b>		<u>\$ 32,960,596</u>		<u>\$ 30,544,707</u>

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and Changes In Fund Balance Budget and Actual

Year Ended June 30, 2020 with Comparative Actual Totals for 2019	Operations & Maintenance Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
Local sources				
General tax levy	\$ 6,174,977	\$ 6,286,152	\$ 111,175	\$ 5,598,301
Earnings on investments	140,000	173,968	33,968	331,059
Rentals	90,955	74,873	(16,082)	64,536
Other	140,300	476,689	336,389	254,771
Total local sources	6,546,232	7,011,682	465,450	6,248,667
State sources				
Other	-	-	-	3,119
Total revenues	6,546,232	7,011,682	465,450	6,251,786
<b>Expenditures</b>				
Current operating				
Support services				
Operations and maintenance of plant services				
Salaries	2,763,001	2,695,757	(67,244)	2,703,718
Employee benefits	477,536	457,195	(20,341)	458,934
Purchased services	1,534,787	1,398,871	(135,916)	1,116,913
Supplies and materials	1,356,000	1,151,681	(204,319)	1,239,421
Capital outlay	403,000	282,408	(120,592)	509,610
Non-capitalized equipment	42,500	69,268	26,768	106,759
Total support services	6,576,824	6,055,180	(521,644)	6,135,355
Payments to other districts and governmental units				
Purchased services	3,600	3,585	(15)	3,518
Total expenditures	6,580,424	6,058,765	(521,659)	6,138,873
Excess (deficiency) of revenue over (under) expenditures	(34,192)	952,917	987,109	112,913
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	2,000,000	2,000,000	-
Transfers out	(4,788,326)	(6,788,325)	(1,999,999)	(786,925)
Total other financing sources (uses)	(4,788,326)	(4,788,325)	1	(786,925)
Net change in fund balance	\$ (4,822,518)	(3,835,408)	\$ 987,110	(674,012)
Fund balance at beginning of year		7,355,739		8,029,751
Fund balance at end of year		\$ 3,520,331		\$ 7,355,739

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and Changes In Fund Balance Budget and Actual

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Working Cash Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
Local sources				
General tax levy	\$ 545,051	\$ 555,678	\$ 10,627	\$ 539,790
Earnings on investments	5,000	11,051	6,051	253,897
Total revenues	550,051	566,729	16,678	793,687
Excess of revenues over expenditures	550,051	566,729	16,678	793,687
<b>Other financing uses</b>				
Transfers out	-	-	-	(7,000,000)
Net change in fund balance	\$ 550,051	566,729	\$ 16,678	(6,206,313)
Fund balance at beginning of year		247,831		6,454,144
<b>Fund balance at end of year</b>		<b>\$ 814,560</b>		<b>\$ 247,831</b>

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget and Actual

Year Ended June 30, 2020 with Comparative Actual Totals for 2019	Tort Immunity Account			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
<b>Local sources</b>				
Tort immunity levy	\$ 297,692	\$ 303,470	\$ 5,778	\$ 455,679
Earnings on investments	12,800	14,251	1,451	24,767
Other	5,000	721	(4,279)	9,218
Total revenues	315,492	318,442	2,950	489,664
<b>Expenditures</b>				
Support services				
Workers' compensation or workers' occupational disease act payment				
Purchased services	327,572	327,572	-	380,005
Unemployment insurance payments				
Employee benefits	-	12,589	12,589	(2,136)
Purchased services	1,000	1,250	250	1,250
Total	1,000	13,839	12,839	(886)
Insurance payments				
Purchased services	71,998	157,114	85,116	72,106
Educational, inspectional, supervisory services related to loss prevention or reduction				
Purchased services	2,400	1,778	(622)	2,565
Supplies and materials	300	-	(300)	-
Total	2,700	1,778	(922)	2,565
Property insurance				
Purchased services	85,316	-	(85,316)	87,235
Total expenditures	488,586	500,303	11,717	541,025
Net change in fund balance	\$ (173,094)	(181,861)	\$ (8,767)	(51,361)
Fund balance at beginning of year		808,003		859,364
<b>Fund balance at end of year</b>		<b>\$ 626,142</b>		<b>\$ 808,003</b>

## Major Capital Project Funds

---

**Capital Project Funds** - To account for financial resources to be used for the acquisition or construction of major capital facilities.



# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balances

#### Budget and Actual

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Capital Projects Fund			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
<b>Local sources</b>				
Earnings on investments	\$ 19,500	\$ 43,122	\$ 23,622	\$ 29,958
Other local revenues	-	6,730	6,730	6,240
<b>Total revenues</b>	<b>19,500</b>	<b>49,852</b>	<b>30,352</b>	<b>36,198</b>
<b>Expenditures</b>				
Support services				
Facilities acquisition and construction services				
Purchased services	1,027,960	510,773	(517,187)	1,336,769
Supplies and materials	-	21,237	21,237	50,186
Capital outlay	9,643,004	7,390,200	(2,252,804)	7,897,086
Non-capitalized equipment	-	-	-	37,557
<b>Total expenditures</b>	<b>10,670,964</b>	<b>7,922,210</b>	<b>(2,748,754)</b>	<b>9,321,598</b>
Excess (deficiency) of revenue over (under) expenditures	(10,651,464)	(7,872,358)	2,779,106	(9,285,400)
<b>Other financing sources</b>				
Transfers in	6,000,000	6,000,000	-	7,000,000
<b>Net change in fund balance</b>	<b>\$ (4,651,464)</b>	<b>(1,872,358)</b>	<b>\$ 2,779,106</b>	<b>(2,285,400)</b>
Fund balance at beginning of year		4,768,854		7,054,254
<b>Fund balance at end of year</b>		<b>\$ 2,896,496</b>		<b>\$ 4,768,854</b>

# Park Ridge-Niles School District 64

## Combining Balance Sheet - Nonmajor Governmental Funds

<i>June 30, 2020</i>	Transportation	Municipal Retirement/ Social Security	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 1,930,599	\$ 1,446,405	\$ 3,683,898	\$ 7,060,902
Receivables				
Property taxes	494,783	915,349	951,946	2,362,078
Due from other governments	306,318	-	-	306,318
Other receivables	3,731	5,636	4,983	14,350
	<hr/>			
Total assets	\$ 2,735,431	\$ 2,367,390	\$ 4,640,827	\$ 9,743,648
	<hr/> <hr/>			
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities</b>				
Accrued salaries and related expenditures	\$ 43	\$ -	\$ -	\$ 43
	<hr/>			
<b>Deferred Inflows</b>				
Property taxes levied for subsequent year	494,783	915,349	951,946	2,362,078
	<hr/>			
<b>Fund Balances</b>				
Restricted reported in:				
Student transportation	2,240,605	-	-	2,240,605
Employee retirement	-	1,452,041	-	1,452,041
Debt service	-	-	3,688,881	3,688,881
	<hr/>			
Total fund balances	2,240,605	1,452,041	3,688,881	7,381,527
	<hr/>			
Total liabilities, deferred inflows, and fund balances	\$ 2,735,431	\$ 2,367,390	\$ 4,640,827	\$ 9,743,648
	<hr/> <hr/>			

**Park Ridge-Niles School District 64**  
Combining Statements of Revenues, Expenditures and  
Changes In Fund Balances - Nonmajor Governmental Funds

<i>Year Ended June 30, 2020</i>	Transportation Fund	Municipal Retirement/ Social Security	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Local sources	\$ 1,696,930	\$ 1,956,803	\$ 2,028,545	\$ 5,682,278
State sources	1,238,637	-	-	1,238,637
<b>Total revenues</b>	<b>2,935,567</b>	<b>1,956,803</b>	<b>2,028,545</b>	<b>6,920,915</b>
<b>Expenditures</b>				
Current operating				
Instruction	-	943,583	-	943,583
Support services	2,986,692	1,292,798	-	4,279,490
Community services	99,887	31,039	-	130,926
Payments to other districts	22,745	-	-	22,745
Debt service				
Principal	-	-	2,574,026	2,574,026
Interest	-	-	442,222	442,222
Other	-	-	2,760	2,760
<b>Total expenditures</b>	<b>3,109,324</b>	<b>2,267,420</b>	<b>3,019,008</b>	<b>8,395,752</b>
Excess (deficiency) of revenues over (under) expenditures	(173,757)	(310,617)	(990,463)	(1,474,837)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	949,548	949,548
Transfers out	(2,000,000)	-	-	(2,000,000)
<b>Total other financing sources (uses)</b>	<b>(2,000,000)</b>	<b>-</b>	<b>949,548</b>	<b>(1,050,452)</b>
Net change in fund balances	(2,173,757)	(310,617)	(40,915)	(2,525,289)
Fund balances at beginning of year	4,414,362	1,762,658	3,729,796	9,906,816
<b>Fund balances at end of year</b>	<b>\$ 2,240,605</b>	<b>\$ 1,452,041</b>	<b>\$ 3,688,881</b>	<b>\$ 7,381,527</b>

## **Special Revenue Funds**

---

To account for proceeds from specific revenue sources which are designated to finance expenditures for specific purposes, the District maintains the following Special Revenue Funds:

**Transportation Fund** - To account for activity relating to student transportation to and from school.

**Municipal Retirement/Social Security Fund** - To account for the District's portion of FICA and pension contributions to the Illinois Municipal Retirement Fund.

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget and Actual

Year Ended June 30, 2020 with Comparative Actual Totals for 2019	Transportation Fund			
	2020		2019	
	Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
<b>Local sources</b>				
General tax levy	\$ 1,582,772	\$ 1,620,790	\$ 38,018	\$ 2,573,696
Regular transportation fees	19,010	14,921	(4,089)	34,378
Earnings on investments	86,900	61,219	(25,681)	178,143
Total local sources	1,688,682	1,696,930	8,248	2,786,217
State sources				
Restricted				
Transportation aid	1,292,340	1,238,637	(53,703)	1,668,387
Total revenues	2,981,022	2,935,567	(45,455)	4,454,604
<b>Expenditures</b>				
Current operating				
Supporting services				
Pupil transportation				
Salaries	27,045	26,835	(210)	13,236
Employee benefits	23	1,990	1,967	1,742
Purchased services	3,118,760	2,957,867	(160,893)	3,341,220
Supplies and materials	500	-	(500)	60
Total support services	3,146,328	2,986,692	(159,636)	3,356,258
Community services				
Purchased services	135,000	99,887	(35,113)	134,882
Payments to other districts and government units				
Payments for regular programs				
Purchased services	14,000	22,745	8,745	12,895
Total expenditures	3,295,328	3,109,324	(186,004)	3,504,035
Excess (deficiency) of revenue over (under) expenditures	(314,306)	(173,757)	140,549	950,569
<b>Other financing uses</b>				
Transfers out	(2,000,000)	(2,000,000)	-	-
Net change in fund balance	\$ (2,314,306)	(2,173,757)	\$ 140,549	950,569
Fund balance at beginning of year		4,414,362		3,463,793
<b>Fund balance at end of year</b>		\$ 2,240,605		\$ 4,414,362

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget and Actual

Year Ended June 30, 2020 with Comparative Actual Totals for 2019	Municipal Retirement/Social Security Fund			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
Local sources				
General tax levy	\$ 816,254	\$ 831,945	\$ 15,691	\$ 927,146
Social security/medicare only levy	938,300	956,663	18,363	1,158,919
Corporate personal property replacement taxes	117,400	108,595	(8,805)	99,790
Earnings on investments	39,900	59,600	19,700	76,316
Total revenues	1,911,854	1,956,803	44,949	2,262,171
<b>Expenditures</b>				
Current operating				
Instruction				
Regular programs	553,157	375,575	(177,582)	351,099
Pre-K programs	5,304	-	(5,304)	-
Special education programs	390,833	432,788	41,955	472,493
Special education Pre-K	59,174	65,914	6,740	-
Remedial and supp programs K-12 programs	111	1,562	1,451	-
CTE programs	16,065	15,746	(319)	17,078
Interscholastic programs	1,670	7,562	5,892	6,241
Summer school programs	8,007	9,932	1,925	11,986
Gifted programs	23,193	24,240	1,047	21,981
Bilingual programs	10,259	10,264	5	8,997
Total instruction	1,067,773	943,583	(124,190)	889,875
Support services				
Pupils	206,501	278,496	71,995	248,396
Instructional staff	190,798	202,470	11,672	198,990
General administration	41,402	43,696	2,294	44,667
School administration	116,486	117,965	1,479	117,236
Business	551,342	590,022	38,680	578,725
Central	56,752	60,149	3,397	73,440
Total support services	1,163,281	1,292,798	129,517	1,261,454
Community services	27,296	31,039	3,743	33,310
Total expenditures	2,258,350	2,267,420	9,070	2,184,639
Net change in fund balance	\$ (346,496)	(310,617)	\$ 35,879	77,532
Fund balance at beginning of year		1,762,658		1,685,126
<b>Fund balance at end of year</b>		<b>\$ 1,452,041</b>		<b>\$ 1,762,658</b>

## **Nonmajor Debt Service Fund**

---

**Debt Service Fund** - To account for the accumulation of, resources for, and the payment of, general long-term debt principal, interest and related costs.

# Park Ridge-Niles School District 64

## Schedule of Revenues, Expenditures and

### Changes In Fund Balance

#### Budget and Actual

<i>Year Ended June 30, 2020 with Comparative Actual Totals for 2019</i>	Debt Service Fund			
	2020		2019	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
<b>Revenues</b>				
Local sources				
General tax levy	\$ 2,025,727	\$ 1,942,846	\$ (82,881)	\$ 2,015,010
Earnings on investments	60,700	85,699	24,999	70,558
Total revenues	2,086,427	2,028,545	(57,882)	2,085,568
<b>Expenditures</b>				
Debt service				
Principal retirement	2,570,278	2,574,026	3,748	2,524,853
Interest on bonds	441,307	442,222	915	535,772
Other	4,000	2,760	(1,240)	1,010
Total expenditures	3,015,585	3,019,008	3,423	3,061,635
Excess (deficiency) of revenue over (under) expenditures	(929,158)	(990,463)	(61,305)	(976,067)
<b>Other Financing Sources</b>				
Transfers in	944,886	949,548	4,662	1,033,425
Net change in fund balance	\$ 15,728	(40,915)	\$ (56,643)	57,358
Fund balance at beginning of year		3,729,796		3,672,438
<b>Fund balance at end of year</b>		<b>\$ 3,688,881</b>		<b>\$ 3,729,796</b>



**Park Ridge-Niles School District 64**  
 Schedule of Changes in Assets and Liabilities  
 Fiduciary Funds - Agency Funds - Activity Funds

---

	Balance 7/1/2019	Additions	Reductions	Balance 6/30/2020
<b>Assets</b>				
Cash	\$ 100,466	\$ 170,962	\$ 171,267	\$ 100,161
<b>Liabilities</b>				
Due to organizations	\$ 100,466	\$ 170,962	\$ 171,267	\$ 100,161

**Park Ridge-Niles  
School District 64**

**Required Communication Letters**

Year ended June 30, 2020

## 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. Communication with Those Charged with Governance
3. Management Letter

**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 No. 64  
Park Ridge, Illinois

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District No. 64 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Park Ridge-Niles School District No. 64's basic financial statements, and have issued our report thereon dated January 8, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Park Ridge-Niles School District No. 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 No. 64's internal control. Accordingly, we do not express an opinion on the effectiveness of Park Ridge-Niles School District No. 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. 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Park Ridge-Niles School District No. 64'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 financial statements. 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.

*Wipfli LLP*

Wipfli LLP  
Aurora, Illinois  
January 8, 2021

## Communication with Those Charged with Governance

January 8, 2021

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Park Ridge-Niles School District No. 64 (the "District") for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit:

**Our Responsibility Under Auditing Standards Generally Accepted in the United States, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)**

As stated in our engagement letter dated January 10, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

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 grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

## **Required Supplementary Information Accompanying Audited Financial Statements**

We applied certain limited procedures to the management's discussion and other required supplementary information as 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.

## **Supplementary Information Accompanying Audited Financial Statements**

With respect to the supplementary information accompanying the financial statements, 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, 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.

## **Other Information in Documents Containing Audited Financial Statements**

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

We are not aware of any documents or other information containing audited financial statements, and furthermore management has not requested us to devote attention to any documents containing audited financial statements.

## **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated in our audit engagement letter dated January 10, 2020.

## **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District 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 fiscal year 2020.

We noted no transactions entered into by the District 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. The most sensitive estimates affecting the financial statements were:

Management's estimate of the TRS and IMRF net pension and THIS OPEB liabilities are based on actuarial studies. We evaluated the key factors and assumptions used to develop the TRS and IMRF net pension liabilities and THIS OPEB liabilities in determining that it is reasonable in relation to the financial statements taken as a whole

The disclosures in the financial statements 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. The following material misstatements detected as a result of audit procedures were corrected by management: Year-end accrual adjustments and debt transactions.

#### **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 January 8, 2021.

#### **Management Consultations With Other 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 the application of an accounting principle to the District'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 of 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 the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.



We appreciate the opportunity to be of service to Park Ridge-Niles School District No. 64.

This communication is intended solely for the information and use of management, the Board of Education, others within the organization, and includes a description of the scope of our testing of internal control over financial reporting and the results of that testing. The communication related to considering the District's internal control over financial reporting is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Wipfli LLP  
Aurora, Illinois

**Management Letter**

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, Illinois

We have audited the financial statements of Park Ridge-Niles School District No. 64 for the year ended June 30, 2020 and have issued our report thereon dated January 8, 2021.

In planning and performing our audit of the financial statements of Park Ridge-Niles School District No. 64 as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Park Ridge-Niles School District No. 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 No. 64's internal control. Accordingly, we do not express an opinion on the effectiveness of Park Ridge-Niles School District No. 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.

**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 Business Office and their personnel for the cooperation and courtesies extended to us during our audit.

This report is intended solely for management and should not be used for any other purposes.

Sincerely,



Wipfli LLP  
Aurora, Illinois  
January 8, 2021

Due to ROE on **October 15, 2020**  
 Due to ISBE on **November 16, 2020**  
 SD/JA20

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Department  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779

**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
**June 30, 2020**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <small>(See instructions on inside of this page.)</small></p> <p>School District/Joint Agreement Number: <b>05-016-0640-04</b></p> <p>County Name: <b>Cook</b></p> <p>Name of School District/Joint Agreement: <b>Park Ridge-Niles CCSD 64</b></p> <p>Address: <b>164 South Prospect Avenue</b></p> <p>City: <b>Park Ridge</b></p> <p>Email Address:</p> <p>Zip Code: <b>60068</b></p>	<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p> <p align="center"><b><u>Filing Status:</u></b>  <b>Submit electronic AFR directly to ISBE</b></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p> <p align="center"><b><u>Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p align="center"><b><u>Certified Public Accountant Information</u></b></p> <p>Name of Auditing Firm: <b>Wipfli LLP</b></p> <p>Name of Audit Manager: <b>Scott Duenser</b></p> <p>Address: <b>3957 75th Street</b></p> <p>City: <b>Aurora</b> State: <b>IL</b> Zip Code: <b>60504</b></p> <p>Phone Number: <b>630-898-5578</b> Fax Number: <b>630-225-5128</b></p> <p>IL License Number (9 digit): Expiration Date: <b>11/30/2021</b></p> <p>Email Address: <a href="mailto:scott.duenser@wipfli.com">scott.duenser@wipfli.com</a></p> <p align="center">ISBE Use Only</p> <p align="right"><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p><b><u>Annual Financial Report</u></b>                  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 type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only)                  Name of Township: <b>MATINE</b></p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>
<p>District Superintendent/Administrator Name (Type or Print): <b>DR. GREG OLSON</b></p> <p>Email Address: <b>eolson@dlt.org</b></p> <p>Telephone: <b>847-318-4300</b> Fax Number:</p> <p>Signature &amp; Date: <b>[Redacted] 1-19-2021</b></p>	<p>Township Treasurer Name (type or print): <b>THOMAS H AHLBECK</b></p> <p>Email Address: <b>TAHLBECK@AHLBECK.COM</b></p> <p>Telephone: <b>(817) 825-1812</b> Fax Number: <b>(847) 430-3460</b></p> <p>Signature &amp; Date: <b>[Redacted] 1-19-2021</b></p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature &amp; Date:</p>

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100) and 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. The school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information .....	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	23
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	24
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	25
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	26
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	27 - 28
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	29
Indirect Cost Rate - Computation.....	ICR Computation	30
Report on Shared Services or Outsourcing .....	Shared Outsourced Serv.	31
Administrative Cost Worksheet.....	AC	32
Itemization Schedule.....	ITEMIZATION	33
Reference Page.....	REF	34
Notes, Opinion Letters, etc.....	Opinion-Notes	35
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	36
Audit Checklist/Balancing Schedule.....	AUDITCHECK	-
<b>Single Audit Section</b>		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	37 - 46

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100. Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
[Attachment Manager Link](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
  - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

**INSTRUCTIONS:** If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

**PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].**

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (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, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 24. Enter the date that the district used to accrue mandated categorical payments Date
- 25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) 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	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-		\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	41,559	-	7,019	299,299		\$347,877
<b>Total</b>						\$347,877

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**Comments Applicable to the Auditor's Questionnaire:**

**Wipfli LLP**

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

1/8/21

mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M														
1	<b>FINANCIAL PROFILE INFORMATION</b>																										
2																											
3	<i>Required to be completed for School Districts only.</i>																										
4																											
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	<b>Tax Year 2019</b>			Equalized Assessed Valuation (EAV):					1,904,428,930																		
8																											
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash														
10	Rate(s):			0.027876			+			0.003515			+			0.000541			=			0.031930			0.000297		
11																											
13	<b>B. Results of Operations *</b>																										
14																											
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance																	
16	77,511,782			74,071,004			3,440,778			39,536,092																	
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	<b>C. Short-Term Debt **</b>																										
21																											
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates														
23	0			+			0			+			0			+			0			+					
24	Other			Total																							
25	0			=			0																				
26	** The numbers shown are the sum of entries on page 24.																										
27																											
28	<b>D. Long-Term Debt</b>																										
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,					131,405,596																				
32	<input type="checkbox"/>	b. 13.8% for unit districts.																									
33																											
34	Long-Term Debt Outstanding:																										
35																											
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)																									
37	<input type="checkbox"/>	Outstanding:.....					Acct		511 10,430,503																		
38																											
40	<b>E. Material Impact on Financial Position</b>																										
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.																										
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)																									
53	Comments:																										
54																											
55																											
56																											
57																											
58																											
59																											
60																											
61																											

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>															
4																
5																
6																
7	<b>District Name:</b>	Park Ridge-Niles CCSD 64														
8	<b>District Code:</b>	05-016-0640-04														
9	<b>County Name:</b>	Cook														
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										39,536,092.00	0.511	<b>Weight</b>	0.35	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										77,350,559.00		<b>Value</b>	1.40	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(161,223.00)				
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	<b>2. Expenditures to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										74,071,004.00	0.958	<b>Adjustment</b>	0	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										77,350,559.00		<b>Weight</b>	0.35	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(161,223.00)				
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)												0	<b>Value</b>	1.40	
21	Possible Adjustment:															
22																
23	<b>3. Days Cash on Hand:</b>											<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70										43,566,262.00	211.74	<b>Weight</b>	0.10	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										205,752.79		<b>Value</b>	0.40	
26																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>	
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	<b>Weight</b>	0.10	
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										51,687,153.37		<b>Value</b>	0.40	
30																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>	
32	Long-Term Debt Outstanding (P3, Cell H37)											10,430,503.00	92.06	<b>Weight</b>	0.10	
33	Total Long-Term Debt Allowed (P3, Cell H31)											131,405,596.17		<b>Value</b>	0.40	
34																
35															<b>Total Profile Score:</b>	<b>4.00 *</b>
36																
37															<b>Estimated 2021 Financial Profile Designation:</b>	<b><u>RECOGNITION</u></b>
38																
39																
40																
41																
42																

\* 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, 2020**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		37,276,614	3,544,642	3,683,898	1,930,599	1,446,405	3,100,311	814,407	623,789	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	27,976,240	3,216,090	951,946	494,783	915,349	0	272,131	197,913	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	360,636	0	0	306,318	0	0	0	0	0
9	Other Receivables	160	103,263	11,649	4,983	3,731	5,636	0	153	2,353	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>65,716,753</b>	<b>6,772,381</b>	<b>4,640,827</b>	<b>2,735,431</b>	<b>2,367,390</b>	<b>3,100,311</b>	<b>1,086,691</b>	<b>824,055</b>	<b>0</b>
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	73,122	0	0	0	0	203,815	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	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	4,706,786	35,960	0	43	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	27,976,240	3,216,090	951,946	494,783	915,349	0	272,131	197,913	0
33	Due to Activity Fund Organizations	493	9	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>32,756,157</b>	<b>3,252,050</b>	<b>951,946</b>	<b>494,826</b>	<b>915,349</b>	<b>203,815</b>	<b>272,131</b>	<b>197,913</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	32,960,596	3,520,331	3,688,881	2,240,605	1,452,041	2,896,496	814,560	626,142	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>65,716,753</b>	<b>6,772,381</b>	<b>4,640,827</b>	<b>2,735,431</b>	<b>2,367,390</b>	<b>3,100,311</b>	<b>1,086,691</b>	<b>824,055</b>	<b>0</b>

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2020**

	A	B	L	M	N
1	ASSETS		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		100,161		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>100,161</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		353,013	
17	Building & Building Improvements	230		80,601,510	
18	Site Improvements & Infrastructure	240		5,953,508	
19	Capitalized Equipment	250		12,466,745	
20	Construction in Progress	260		3,454,595	
21	Amount Available in Debt Service Funds	340			3,688,881
22	Amount to be Provided for Payment on Long-Term Debt	350			6,741,622
23	<b>Total Capital Assets</b>			<b>102,829,371</b>	<b>10,430,503</b>
24	<b>CURRENT LIABILITIES (400)</b>				
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	100,161		
34	<b>Total Current Liabilities</b>		<b>100,161</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			10,430,503
37	<b>Total Long-Term Liabilities</b>				<b>10,430,503</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			102,829,371	
41	<b>Total Liabilities and Fund Balance</b>		<b>100,161</b>	<b>102,829,371</b>	<b>10,430,503</b>

**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, 2020**

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
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	61,634,368	7,011,682	2,028,545	1,696,930	1,956,803	49,852	566,729	318,442	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,557,755	0	0	1,238,637	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,805,681	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		66,997,804	7,011,682	2,028,545	2,935,567	1,956,803	49,852	566,729	318,442	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	19,817,514								
10	<b>Total Receipts/Revenues</b>		86,815,318	7,011,682	2,028,545	2,935,567	1,956,803	49,852	566,729	318,442	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	43,362,193				943,583				
13	Support Services	2000	19,312,611	6,055,180		2,986,692	1,292,798	7,922,210		500,303	0
14	Community Services	3000	672,171	0		99,887	31,039				
15	Payments to Other Districts & Governmental Units	4000	1,555,940	3,585	0	22,745	0	0		0	0
16	Debt Service	5000	0	0	3,019,008	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		64,902,915	6,058,765	3,019,008	3,109,324	2,267,420	7,922,210		500,303	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	19,817,514	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		84,720,429	6,058,765	3,019,008	3,109,324	2,267,420	7,922,210		500,303	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,094,889	952,917	(990,463)	(173,757)	(310,617)	(7,872,358)	566,729	(181,861)	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	2,000,000	2,000,000		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			144,026						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			17,197						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			485,000						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			303,325						
41	Transfer to Capital Projects Fund	7800						6,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	482,223	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		2,482,223	2,000,000	949,548	0	0	6,000,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

**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, 2020**

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	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	2,000,000	0		2,000,000					
50	Transfer of Interest	8140	0	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	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	144,026	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	17,197	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	485,000							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	303,325							
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	6,000,000							
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	<b>Total Other Uses of Funds</b>		2,161,223	6,788,325	0	2,000,000	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		321,000	(4,788,325)	949,548	(2,000,000)	0	6,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,415,889	(3,835,408)	(40,915)	(2,173,757)	(310,617)	(1,872,358)	566,729	(181,861)	0
79	<b>Fund Balances - July 1, 2019</b>		30,544,707	7,355,739	3,729,796	4,414,362	1,762,658	4,768,854	247,831	808,003	0
80	<b>Other Changes in Fund Balances - Increases (Decreases) (Describe &amp; Itemize)</b>										
81	<b>Fund Balances - June 30, 2020</b>		32,960,596	3,520,331	3,688,881	2,240,605	1,452,041	2,896,496	814,560	626,142	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2020

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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		51,108,239	6,286,152	1,942,846	1,620,790	831,945	0	555,678	303,470	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	5,051,626	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					956,663				
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	<b>Total Ad Valorem Taxes Levied By District</b>		<b>56,159,865</b>	<b>6,286,152</b>	<b>1,942,846</b>	<b>1,620,790</b>	<b>1,788,608</b>	<b>0</b>	<b>555,678</b>	<b>303,470</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
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 <sup>9</sup>	1230	1,121,204	0	0	0	108,595	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,121,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	147,510								
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	(33,349)								
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	<b>Total Tuition</b>		<b>114,161</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				14,921					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2020

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
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	<b>Total Transportation Fees</b>					14,921					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	1,172,747	173,968	85,699	61,219	59,600	43,122	11,051	14,251	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		1,172,747	173,968	85,699	61,219	59,600	43,122	11,051	14,251	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch		861,236								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		861,236								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	31,724	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	184,543	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,692	0							
82	<b>Total District/School Activity Income</b>		217,959	0							
83	<b>TEXTBOOK INCOME</b>	1800									
84	Rentals - Regular Textbooks	1811	878,216								
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	<b>Total Textbook Income</b>		878,216								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
95	Rentals	1910	75,250	74,873							
96	Contributions and Donations from Private Sources	1920	(162)	42,167	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	255	250,844	0	0	0	6,730		721	0
100	Payments of Surplus Moneys from TIF Districts	1960	443,763	164,261	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
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								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2020

	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
106	Other Local Fees (Describe & Itemize)	1993	536,817	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	53,057	19,417	0	0	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		<b>1,108,980</b>	<b>551,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,730</b>	<b>0</b>	<b>721</b>	<b>0</b>
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>61,634,368</b>	<b>7,011,682</b>	<b>2,028,545</b>	<b>1,696,930</b>	<b>1,956,803</b>	<b>49,852</b>	<b>566,729</b>	<b>318,442</b>	<b>0</b>
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
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	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	3,367,111	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	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	<b>Total Unrestricted Grants-In-Aid</b>		<b>3,367,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
123	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
124	<b>SPECIAL EDUCATION</b>										
125	Special Education - Private Facility Tuition	3100	166,830				0				
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0				0				
127	Special Education - Personnel	3110	0	0			0				
128	Special Education - Orphanage - Individual	3120	23,178				0				
129	Special Education - Orphanage - Summer Individual	3130	0				0				
130	Special Education - Summer School	3145	0				0				
131	Special Education - Other (Describe & Itemize)	3199	0	0			0				
132	<b>Total Special Education</b>		<b>190,008</b>	<b>0</b>			<b>0</b>				
133	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
134	CTE - Technical Education - Tech Prep	3200	0	0				0			
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0				0			
136	CTE - WECEP	3225	0	0				0			
137	CTE - Agriculture Education	3235	0	0				0			
138	CTE - Instructor Practicum	3240	0	0				0			
139	CTE - Student Organizations	3270	0	0				0			
140	CTE - Other (Describe & Itemize)	3299	0	0				0			
141	<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>				<b>0</b>			
142	<b>BILINGUAL EDUCATION</b>										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0					0			
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0					0			
145	<b>Total Bilingual Ed</b>		<b>0</b>					<b>0</b>			

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2020

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
146	State Free Lunch & Breakfast	3360	636								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500	0	0		27,970	0				
153	Transportation - Special Education	3510	0	0		1,210,667	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	<b>Total Transportation</b>		0	0		1,238,637	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	0	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
169	<b>Total Restricted Grants-In-Aid</b>		190,644	0	0	1,238,637	0	0	0	0	0
170	<b>Total Receipts from State Sources</b>	3000	3,557,755	0	0	1,238,637	0	0	0	0	0
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0		0	0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
181	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
185	Title V - District Projects	4105	0	0		0	0				



STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2020

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
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	<b>Total Title V</b>		0	0		0	0				
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	0				0				
192	Special Milk Program	4215	16,318				0				
193	School Breakfast Program	4220	0				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	0				0				
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	<b>Total Food Service</b>		16,318				0				
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	158,706	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	<b>Total Title I</b>		158,706	0		0	0				
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	13,711	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	<b>Total Title IV</b>		13,711	0		0	0				
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600	17,575	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	1,161,233	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	55,334	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	<b>Total Federal - Special Education</b>		1,234,142	0		0	0				
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	<b>Total CTE - Perkins</b>		0	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	57,177	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981	0	0		0	0				
262	Grant for State Assessments and Related Activities	4982	0	0		0	0				
263	Medicaid Matching Funds - Administrative Outreach	4991	44,461	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	281,166	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
266	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,805,681	0	0	0	0	0		0	0
267	<b>Total Receipts/Revenues from Federal Sources</b>	4000	1,805,681	0	0	0	0	0	0	0	0
268	<b>Total Direct Receipts/Revenues</b>		66,997,804	7,011,682	2,028,545	2,935,567	1,956,803	49,852	566,729	318,442	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	26,266,180	3,300,718	207,022	597,840	5,991	2,031	29,109	0	30,408,891	30,326,353
6	Tuition Payment to Charter Schools	1115			0						0	161,998
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	408,945
8	Special Education Programs (Functions 1200-1220)	1200	5,472,062	1,095,088	86,207	110,145	1,550	2,807	2,810	0	6,770,669	6,832,323
9	Special Education Programs Pre-K	1225	769,766	152,967	266	17,211	0	0	0	0	940,210	885,214
10	Remedial and Supplemental Programs K-12	1250	109,989	24,354	0	13,201	0	0	0	0	147,544	109,070
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	1,141,640	153,001	22,640	90,921	5,798	0	0	0	1,414,000	1,459,868
14	Interscholastic Programs	1500	235,084	6,073	6,800	9,105	0	725	0	0	257,787	219,738
15	Summer School Programs	1600	186,397	3,482	2,670	7,670	0	0	0	0	200,219	160,102
16	Gifted Programs	1650	1,607,765	173,697	115	13,353	0	169	0	0	1,795,099	1,785,684
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	744,450	114,628	4,325	328	0	0	0	0	863,731	849,444
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						564,043			564,043	480,000
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	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>36,533,333</b>	<b>5,024,008</b>	<b>330,045</b>	<b>859,774</b>	<b>13,339</b>	<b>569,775</b>	<b>31,919</b>	<b>0</b>	<b>43,362,193</b>	<b>43,678,739</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	976,670	128,307	54,759	238	0	0	0	0	1,159,974	1,191,429
37	Guidance Services	2120	188,447	10,023	0	0	0	0	0	0	198,470	203,568
38	Health Services	2130	1,199,226	178,408	10,461	19,762	0	0	2,205	0	1,410,062	1,337,167
39	Psychological Services	2140	590,833	38,830	21,126	7,386	0	0	0	0	658,175	670,178
40	Speech Pathology & Audiology Services	2150	1,398,188	213,616	2,038	4,925	0	0	0	0	1,618,767	1,628,057
41	Other Support Services - Pupils (Describe & Itemize)	2190	837,560	10,022	19,751	5,090	0	0	0	0	872,423	822,776
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,190,924</b>	<b>579,206</b>	<b>108,135</b>	<b>37,401</b>	<b>0</b>	<b>0</b>	<b>2,205</b>	<b>0</b>	<b>5,917,871</b>	<b>5,853,175</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	435,214	73,276	199,378	11,981	0	600	0	0	720,449	953,348
45	Educational Media Services	2220	2,197,515	415,078	253,247	649,570	40,541	1,000	220,895	0	3,777,846	4,015,778
46	Assessment & Testing	2230	0	0	100,017	0	0	0	0	0	100,017	67,350
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,632,729</b>	<b>488,354</b>	<b>552,642</b>	<b>661,551</b>	<b>40,541</b>	<b>1,600</b>	<b>220,895</b>	<b>0</b>	<b>4,598,312</b>	<b>5,036,476</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	208	188,893	300,454	3,342	0	4,025	0	0	496,922	704,858
50	Executive Administration Services	2320	266,867	59,529	15,185	7,130	0	1,375	0	0	350,086	342,452
51	Special Area Administration Services	2330	666,617	221,510	3,739	648	0	0	0	0	892,514	906,710
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>933,692</b>	<b>469,932</b>	<b>319,378</b>	<b>11,120</b>	<b>0</b>	<b>5,400</b>	<b>0</b>	<b>0</b>	<b>1,739,522</b>	<b>1,954,020</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	2,280,061	678,113	34,093	5,280	0	0	0	0	2,997,547	3,076,265
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,280,061</b>	<b>678,113</b>	<b>34,093</b>	<b>5,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,997,547</b>	<b>3,076,265</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	179,204	54,276	3,675	0	0	0	0	0	237,155	245,800
60	Fiscal Services	2520	434,794	59,082	265,961	9,439	0	97,671	0	0	866,947	814,812
61	Operation & Maintenance of Plant Services	2540	1,320	11	0	2,025	0	0	0	0	3,356	0
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	801,652	1,574	0	0	1,132	0	804,358	1,236,952
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>615,318</b>	<b>113,369</b>	<b>1,071,288</b>	<b>13,038</b>	<b>0</b>	<b>97,671</b>	<b>1,132</b>	<b>0</b>	<b>1,911,816</b>	<b>2,297,564</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
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	15,000
69	Information Services	2630	66,269	13,401	251,017	9,846	0	125	0	0	340,658	330,229
70	Staff Services	2640	450,067	87,674	132,585	1,460	0	209	0	362,123	1,034,118	1,029,206
71	Data Processing Services	2660	0	0	654,347	65,860	52,560	0	0	0	772,767	278,700
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>516,336</b>	<b>101,075</b>	<b>1,037,949</b>	<b>77,166</b>	<b>52,560</b>	<b>334</b>	<b>0</b>	<b>362,123</b>	<b>2,147,543</b>	<b>1,653,135</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>12,169,060</b>	<b>2,430,049</b>	<b>3,123,485</b>	<b>805,556</b>	<b>93,101</b>	<b>105,005</b>	<b>224,232</b>	<b>362,123</b>	<b>19,312,611</b>	<b>19,870,635</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>555,483</b>	<b>88,396</b>	<b>11,198</b>	<b>17,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>672,171</b>	<b>667,422</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			86,202			0			86,202	176,000
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>86,202</b>			<b>0</b>			<b>86,202</b>	<b>176,000</b>
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						1,469,738			1,469,738	1,130,507
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	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>1,469,738</b>			<b>1,469,738</b>	<b>1,130,507</b>
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
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>86,202</b>			<b>1,469,738</b>			<b>1,555,940</b>	<b>1,306,507</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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
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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										<b>400,000</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>49,257,876</b>	<b>7,542,453</b>	<b>3,550,930</b>	<b>1,682,424</b>	<b>106,440</b>	<b>2,144,518</b>	<b>256,151</b>	<b>362,123</b>	<b>64,902,915</b>	<b>65,923,303</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>2,094,889</b>	
116	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
117	<b>SUPPORT SERVICES (O&amp;M)</b>											
118	<b>SUPPORT SERVICES - PUPILS</b>	<b>2100</b>										
119	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
120	<b>SUPPORT SERVICES - BUSINESS</b>											
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	2,695,757	457,195	1,398,871	1,151,681	282,408	0	69,268	0	6,055,180	6,576,824
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
125	Food Services	2560	0	0	0	0	0	0	0	0	0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,695,757</b>	<b>457,195</b>	<b>1,398,871</b>	<b>1,151,681</b>	<b>282,408</b>	<b>0</b>	<b>69,268</b>	<b>0</b>	<b>6,055,180</b>	<b>6,576,824</b>
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
128	<b>Total Support Services</b>	<b>2000</b>	<b>2,695,757</b>	<b>457,195</b>	<b>1,398,871</b>	<b>1,151,681</b>	<b>282,408</b>	<b>0</b>	<b>69,268</b>	<b>0</b>	<b>6,055,180</b>	<b>6,576,824</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
130	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
131	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
132	Payments for Regular Programs	4110			0			0			0	0
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			3,585			0			3,585	3,600
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>3,585</b>			<b>0</b>			<b>3,585</b>	<b>3,600</b>
137	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>3,585</b>			<b>0</b>			<b>3,585</b>	<b>3,600</b>
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
147	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
148	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										<b>0</b>
150	<b>Total Direct Disbursements/Expenditures</b>		<b>2,695,757</b>	<b>457,195</b>	<b>1,402,456</b>	<b>1,151,681</b>	<b>282,408</b>	<b>0</b>	<b>69,268</b>	<b>0</b>	<b>6,058,765</b>	<b>6,580,424</b>
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										<b>952,917</b>	
152												
153												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						442,222			442,222	441,307
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						2,574,026			2,574,026	2,570,278
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,760			2,760	4,000
171	Total Debt Services	5000			0			3,019,008			3,019,008	3,015,585
172	PROVISION FOR CONTINGENCIES (DS)	6000										0
173	Total Disbursements/ Expenditures				0			3,019,008			3,019,008	3,015,585
174	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(990,463)	
175												
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	26,835	1,990	2,957,867	0	0	0	0	0	2,986,692	3,146,328
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	26,835	1,990	2,957,867	0	0	0	0	0	2,986,692	3,146,328
185	COMMUNITY SERVICES (TR)	3000	0	0	99,887	0	0	0	0	0	99,887	135,000
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			22,745			0			22,745	14,000
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			22,745			0			22,745	14,000
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			22,745			0			22,745	14,000

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>										
206	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
208	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
210	<b>Total Disbursements/ Expenditures</b>		26,835	1,990	3,080,499	0	0	0	0	0	3,109,324	3,295,328
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(173,757)	
212												
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
215	Regular Programs	1100		375,575							375,575	553,157
216	Pre-K Programs	1125		0							0	5,304
217	Special Education Programs (Functions 1200-1220)	1200		432,788							432,788	390,833
218	Special Education Programs - Pre-K	1225		65,914							65,914	59,174
219	Remedial and Supplemental Programs - K-12	1250		1,562							1,562	111
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		15,746							15,746	16,065
223	Interscholastic Programs	1500		7,562							7,562	1,670
224	Summer School Programs	1600		9,932							9,932	8,007
225	Gifted Programs	1650		24,240							24,240	23,193
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		10,264							10,264	10,259
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	<b>Total Instruction</b>	<b>1000</b>		<b>943,583</b>							<b>943,583</b>	<b>1,067,773</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
231	<b>SUPPORT SERVICES - PUPILS</b>											
232	Attendance & Social Work Services	2110		13,760							13,760	14,107
233	Guidance Services	2120		2,729							2,729	2,727
234	Health Services	2130		169,137							169,137	148,049
235	Psychological Services	2140		20,561							20,561	19,887
236	Speech Pathology & Audiology Services	2150		19,343							19,343	20,626
237	Other Support Services - Pupils (Describe & Itemize)	2190		52,966							52,966	1,105
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>278,496</b>							<b>278,496</b>	<b>206,501</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
240	Improvement of Instruction Services	2210		31,943							31,943	29,178
241	Educational Media Services	2220		170,527							170,527	161,620
242	Assessment & Testing	2230		0							0	0
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>202,470</b>							<b>202,470</b>	<b>190,798</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
245	Board of Education Services	2310		0							0	0
246	Executive Administration Services	2320		27,524							27,524	13,499

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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
247	Service Area Administrative Services	2330		16,172							16,172	27,903
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>43,696</b>							<b>43,696</b>	<b>41,402</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
259	Office of the Principal Services	2410		117,965							117,965	116,486
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>117,965</b>							<b>117,965</b>	<b>116,486</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>											
263	Direction of Business Support Services	2510		2,655							2,655	2,650
264	Fiscal Services	2520		81,795							81,795	77,633
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		501,646							501,646	467,283
267	Pupil Transportation Services	2550		3,926							3,926	3,776
268	Food Services	2560		0							0	0
269	Internal Services	2570		0							0	0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>590,022</b>							<b>590,022</b>	<b>551,342</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		12,029							12,029	11,429
275	Staff Services	2640		48,120							48,120	45,323
276	Data Processing Services	2660		0							0	0
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>60,149</b>							<b>60,149</b>	<b>56,752</b>
278	Other Support Services (Describe & Itemize)	2900		0							0	0
279	<b>Total Support Services</b>	<b>2000</b>		<b>1,292,798</b>							<b>1,292,798</b>	<b>1,163,281</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>31,039</b>							<b>31,039</b>	<b>27,296</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
295	<b>Total Disbursements/Expenditures</b>			<b>2,267,420</b>				<b>0</b>			<b>2,267,420</b>	<b>2,258,350</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(310,617)</b>	
297												



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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
298	<b>60 - CAPITAL PROJECTS (CP)</b>											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	510,773	21,237	7,390,200	0	0	0	7,922,210	10,670,964
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>510,773</b>	<b>21,237</b>	<b>7,390,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,922,210</b>	<b>10,670,964</b>
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
311	PROVISION FOR CONTINGENCIES (S&C/C)	6000										0
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>510,773</b>	<b>21,237</b>	<b>7,390,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,922,210</b>	<b>10,670,964</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(7,872,358)</b>	
314												
315	<b>70 - WORKING CASH (WC)</b>											
316												
317	<b>80 - TORT FUND (TF)</b>											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	327,572	0	0	0	0	0	327,572	327,572
321	Unemployment Insurance Payments	2363	0	12,589	1,250	0	0	0	0	0	13,839	1,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	157,114	0	0	0	0	0	157,114	71,998
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	1,778	0	0	0	0	0	1,778	2,700
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	85,316
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>12,589</b>	<b>487,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,303</b>	<b>488,586</b>
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>12,589</b>	<b>487,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,303</b>	<b>488,586</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(181,861)</b>	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2020

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
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	2000										
347	<b>SUPPORT SERVICES - BUSINESS</b>											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	<b>Total Support Services</b>	2000	0	0	0	0	0	0	0	0	0	0
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	<b>Total Payments to Other Govt Units</b>	4000						0			0	0
358	<b>DEBT SERVICES (FP&amp;S)</b>	5000										
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	5100						0			0	0
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
365	<b>Total Debt Service</b>	5000						0			0	0
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	6000										0
367	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2019 Levy)</b>	<b>Taxes Received (from 2018 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2019 Levy)</b>	<b>Estimated Taxes Due (from the 2019 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	51,108,239	27,586,393	23,521,846	25,502,325
5	Operations & Maintenance	6,286,152	3,478,910	2,807,242	3,216,090	(262,820)
6	Debt Services **	1,942,846	1,029,739	913,107	951,946	(77,793)
7	Transportation	1,620,790	535,217	1,085,573	494,783	(40,434)
8	Municipal Retirement	831,945	454,934	377,011	420,566	(34,368)
9	Capital Improvements	0		0		0
10	Working Cash	555,678	294,369	261,309	272,131	(22,238)
11	Tort Immunity	303,470	214,087	89,383	197,913	(16,174)
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	5,051,626	2,676,085	2,375,541	2,473,915	(202,170)
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	956,663	535,217	421,446	494,783	(40,434)
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>68,657,409</b>	<b>36,804,951</b>	<b>31,852,458</b>	<b>34,024,452</b>	<b>(2,780,499)</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding</b>			
3			<b>July 1, 2019</b>		<b>July 1, 2019 thru</b>	<b>July 1, 2019 thru</b>	<b>Ending June 30, 2020</b>			
4					<b>June 30, 2020</b>	<b>June 30, 2020</b>				
5	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
6	<b>Total CPPRT Notes</b>									0
7	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
8	Educational Fund									0
9	Operations & Maintenance Fund									0
10	Debt Services - Construction									0
11	Debt Services - Working Cash									0
12	Debt Services - Refunding Bonds									0
13	Transportation Fund									0
14	Municipal Retirement/Social Security Fund									0
15	Fire Prevention & Safety Fund									0
16	Other - (Describe & Itemize)									0
17	<b>Total TAWs</b>		0		0		0			0
18	<b>TAX ANTICIPATION NOTES (TAN)</b>									
19	Educational Fund									0
20	Operations & Maintenance Fund									0
21	Fire Prevention & Safety Fund									0
22	Other - (Describe & Itemize)									0
23	<b>Total TANs</b>		0		0		0			0
24	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
25	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>									0
26	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
27	<b>Total (All Funds)</b>									0
28	<b>OTHER SHORT-TERM BORROWING</b>									
29	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>									0
30	<b>SCHEDULE OF LONG-TERM DEBT</b>									
31	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2019</b>	<b>Issued July 1, 2019 thru June 30, 2020</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2019 thru June 30, 2020</b>	<b>Outstanding Ending June 30, 2020</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
32	GO Bonds, Series 2014A	03/13/14	7,900,000	1	4,350,000			1,945,000	2,405,000	1,554,441
33	Debt Certificates	04/27/17	8,795,000	7	7,905,000			485,000	7,420,000	4,795,822
34	Copier Lease			8	221,869	693,494	(211,271)	98,589	605,503	391,359
35	VOIP			8	47,370			47,370	0	0
36									0	0
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			16,695,000		12,524,239	693,494	(211,271)	2,575,959	10,430,503	6,741,622
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other Debt Certificates		
52	2. Funding Bonds			5. Tort Judgment Bonds				8. Other Capital Lease		
53	3. Refunding Bonds			6. Building Bonds				9. Other		
54										

**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	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2019										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		5,051,626			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	5,051,626	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		5,051,626			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	5,051,626	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2020</b>										
25	Reserved Fund Balance					714		0	0	0	0
26	Unreserved Fund Balance					730		0	0	0	0

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
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:										
32						Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
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										

<sup>a</sup> Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

<sup>b</sup> 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2019</b>	<b>Add: Additions July 1, 2019 thru June 30, 2020</b>	<b>Less: Deletions July 1, 2019 thru June 30, 2020</b>	<b>Cost Ending June 30, 2020</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2019</b>	<b>Add: Depreciation Allowable July 1, 2019 thru June 30, 2020</b>	<b>Less: Depreciation Deletions July 1, 2019 thru June 30, 2020</b>	<b>Accumulated Depreciation Ending June 30, 2020</b>	<b>Ending Balance Undepreciated June 30, 2020</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	353,013			353,013						353,013
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	76,109,684	4,589,515	97,689	80,601,510	50	34,015,774	2,719,351		36,735,125	43,866,385
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,345,621	1,607,887		5,953,508	20	2,338,869	275,759		2,614,628	3,338,880
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	12,130,348	460,375	123,978	12,466,745	10	10,309,818	335,385	2,902	10,642,301	1,824,444
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	1,237,119	3,454,595	1,237,119	3,454,595	--					3,454,595
16	<b>Total Capital Assets</b>	<b>200</b>	94,175,785	10,112,372	1,458,786	102,829,371		46,664,461	3,330,495	2,902	49,992,054	52,837,317
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				325,419	10		32,542			
18	<b>Allowable Depreciation</b>								3,363,037			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	64,902,915
9	O&M	Expenditures 15-22, L151		Total Expenditures		6,058,765
10	DS	Expenditures 15-22, L174		Total Expenditures		3,019,008
11	TR	Expenditures 15-22, L210		Total Expenditures		3,109,324
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		2,267,420
13	TORT	Expenditures 15-22, L342		Total Expenditures		500,303
14				<b>Total Expenditures</b>	\$	<b>79,857,735</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		940,210
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		200,219
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		564,043
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		672,171
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		1,555,940
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		106,440
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		256,151
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		3,585
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		282,408
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		69,268
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		2,574,026
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		99,887
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		22,745
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		65,914
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		9,932
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		31,039
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75	Tort	Expenditures 15-22, L342, Col G	-	Capital Outlay		0
76	Tort	Expenditures 15-22, L342, Col I	-	Non-Capitalized Equipment		0
77				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 76)</b>	\$	<b>7,453,978</b>
78				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 77)</b>		<b>72,403,757</b>
79				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>4,837.60</b>
80				<b>Estimated OEPP (Line 78 divided by Line 79)</b>	\$	<b>14,966.88</b>

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
82	<b>PER CAPITA TUITION CHARGE</b>					
84	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
85	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	14,921
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		861,236
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		217,959
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		878,216
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		150,123
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		536,817
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		190,008
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		636
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		1,238,637
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		16,318
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		158,706
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		13,711
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,161,233
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		55,334
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
159	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		57,177
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		44,461
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		281,166
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,670,821
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		336
175				<b>Total Deductions for PCTC Computation Line 85 through Line 173</b>	\$	<b>7,547,816</b>
176				<b>Net Operating Expense for Tuition Computation (Line 78 minus Line 175)</b>		<b>64,855,941</b>
177				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>3,363,037</b>
178				<b>Total Allowance for PCTC Computation (Line 176 plus Line 177)</b>		<b>68,218,978</b>
179				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020</b>		<b>4,837.60</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) * \$</b>		<b>14,101.82</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					











ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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, L63)</i> 1,102							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).							
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	Instruction	1000		44,260,518			44,260,518	
20	<b>Support Services:</b>							
21	Pupil	2100		6,194,162			6,194,162	
22	Instructional Staff	2200		4,539,346			4,539,346	
23	General Admin.	2300		2,283,521			2,283,521	
24	School Admin	2400		3,115,512			3,115,512	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	239,810	0	239,810	0		
27	Fiscal Services	2520	948,742	0	948,742	0		
28	Oper. & Maint. Plant Services	2540		6,208,506	6,208,506			
29	Pupil Transportation	2550		2,990,618			2,990,618	
30	Food Services	2560		802,124			802,124	
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		352,687			352,687	
36	Staff Services	2640	1,082,238	0	1,082,238	0		
37	Data Processing Services	2660	720,207	0	720,207	0		
38	<b>Other:</b>							
39	Community Services	3000		803,097			803,097	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)							
41	<b>Total</b>			2,990,997	67,337,596	9,199,503	61,129,090	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	2,990,997	Total Indirect Costs:	9,199,503	
44				Total Direct Costs:	67,337,596	Total Direct Costs:	61,129,090	
45				<b>= 4.44%</b>		<b>= 15.05%</b>		
46								

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTS</b>				
2	School Code, Section 17-1.1 ( <i>Public Act 9</i> )				
3	Fiscal Year Ending June 30, 2020				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Park Ridge-Niles CCSD 64				
7	05-016-0640-04				
8	<input type="checkbox"/> Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan is Required in the Budget <span style="color: blue;">➔</span>				
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits			X	X
15	Energy Purchasing				
16	Food Services			X	X
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance			X	X
20	Investment Pools			X	X
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	X
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA :</u>				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING					
2	(7-0357)					
3						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	Northern Illinois Health Insurance Program					
15						
16	Qwest Food Management Services					
17						
18						
19	CLIC					
20	MAINE TOWNSHIP SCHOOL TREASURER, ISDLAF					
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	LAKEVIEW BUS LINES					
31						
32						
33						
34						
35						
36						
37						
38						
40						
41						
42						
43						

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

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

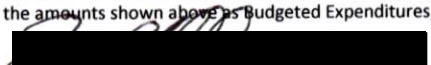
School District Name: Park Ridge-Niles CCSD 64  
 RCDT Number: 05-016-0640-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	350,086		0	350,086	355,698			355,698
2. Special Area Administration Services	2330	892,514		0	892,514	868,354			868,354
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	237,155	0	0	237,155	255,337			255,337
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		1,479,755	0	0	1,479,755	1,479,389	0	0	1,479,389
<b>9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>									0%

\* For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020.  
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

  
 \_\_\_\_\_  
 Signature of Superintendent  
 Valia Walden  
 \_\_\_\_\_  
 Contact Name (for questions)

1-19-2021  
 \_\_\_\_\_  
 Date  
 847-318-4322  
 \_\_\_\_\_  
 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.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020 report or postmarked by
- The district will amend their budget to become in compliance with the limitation.



## Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021. To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

**If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet.**

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

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610			
Claims Paid from Self Insurance Fund	2361	0									0
Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362	327,572								327,572	327,572
Unemployment Insurance Payments	2363	13,839								13,839	13,839
Insurance Payments (Regular or Self-Insurance)	2364	157,114								157,114	157,114
Risk Management and Claims Services Payments	2365	0									0
Judgment and Settlements	2366	0									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,778								1,778	1,778
Reciprocal Insurance Payments	2368	0									0
Legal Services	2369	0									0
Property Insurance (Buildings & Grounds)	2371	0									0
Vehicle Insurance (Transportation)	2372	0									0
<b>Totals</b>		<b>500,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,303</b>	<b>500,303</b>

Please email [finance1@isbe.net](mailto:finance1@isbe.net) or call 217-785-8779 with any questions.

**This page is provided for detailed itemizations as requested within the body of the report.  
Type Below.**

1. Principal on long term debt error due to the issuance of capital lease
2. Principal retire error due to capital leases
- 3.
- 4.

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2021 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	66,997,804	7,011,682	2,935,567	566,729	77,511,782
9	Direct Expenditures	64,902,915	6,058,765	3,109,324		74,071,004
10	Difference	2,094,889	952,917	(173,757)	566,729	3,440,778
11	Fund Balance - June 30, 2019	32,960,596	3,520,331	2,240,605	814,560	39,536,092
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

### Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

### Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	ERROR!
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.</b>	OK
<b>14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.</b>	OK
<b>15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.</b>	OK
<b>16. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	#REF!

**INDEPENDENT AUDITORS' REPORT ON THE  
ANNUAL FINANCIAL REPORT**

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

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 (The District), as of and for the year ended June 30, 2020, which collectively comprise the District's basic financial statements. The basic financial statements have been audited, however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditors' opinion. Our opinion read as follows:

**Report on the Financial Statements**

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, as of and for the year ended June 30, 2020, 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 District'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 District'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, 2020, 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 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 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 statement and schedules are the responsibility of management and were derived from an 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.

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, 2019, which are not presented with the accompanying financial statements, and we expressed unmodified opinions on the respective financial statements of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The 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 2019 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 2019 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 2019 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 January 8, 2021 on our consideration of the District'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 solely 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 the effectiveness of Park Ridge-Niles School District 64's 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.

#### **Report on Other Legal and Regulatory Requirements**

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The information provided on pages 2 through 4, supplementary schedules on pages 23 through 25, statistical section on pages 26 through 30 and the itemization schedule on page 33, are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 27 and per capita tuition charges on page 28, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The information on pages 27-28 and 30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 31 and Indirect Cost Rate-Contracts Paid in the Current Year on page 29 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expenses per pupil on page 27 and per capita tuition charges on page 28, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Purpose of this Report**

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP  
Aurora, Illinois  
January 8, 2021

**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 No. 64  
Park Ridge, Illinois

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Park Ridge-Niles School District No. 64 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Park Ridge-Niles School District No. 64's basic financial statements, and have issued our report thereon dated January 8, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Park Ridge-Niles School District No. 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 No. 64's internal control. Accordingly, we do not express an opinion on the effectiveness of Park Ridge-Niles School District No. 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. 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Park Ridge-Niles School District No. 64'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 financial statements. 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.

[REDACTED]

Wipfli LLP  
Aurora, Illinois  
January 8, 2021

**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Park Ridge-Niles School District No. 64  
Park Ridge, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Park Ridge-Niles School District No. 64's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of Park Ridge-Niles School District No. 64's major federal programs for the year ended June 30, 2020. Park Ridge-Niles School District No. 64's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Park Ridge-Niles School District No. 64's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Park Ridge-Niles School District No. 64 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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 No. 64 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Park Ridge-Niles School District No. 64's basic financial statements. We issued our report thereon dated January 8, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP  
Aurora, Illinois  
January 8, 2021

# Park Ridge-Niles School District 64

## Balance Sheet - Governmental Funds

<i>June 30, 2020</i>	General Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 42,259,452	\$ 3,100,311	\$ 7,060,902	\$ 52,420,665
Receivables				
Property taxes	31,662,374	-	2,362,078	34,024,452
Due from other governments	360,636	-	306,318	666,954
Other receivables	117,418	-	14,350	131,768
<b>Total assets</b>	<b>\$ 74,399,880</b>	<b>\$ 3,100,311</b>	<b>\$ 9,743,648</b>	<b>\$ 87,243,839</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 73,122	\$ 203,815	\$ -	\$ 276,937
Accrued salaries and related expenditures	4,742,746	-	43	4,742,789
Due to activity fund organizations	9	-	-	9
<b>Total liabilities</b>	<b>4,815,877</b>	<b>203,815</b>	<b>43</b>	<b>5,019,735</b>
<b>Deferred inflows</b>				
Property taxes levied for subsequent year	31,662,374	-	2,362,078	34,024,452
<b>Total deferred inflows</b>	<b>31,662,374</b>	<b>-</b>	<b>2,362,078</b>	<b>34,024,452</b>
<b>Fund balances</b>				
<b>Restricted</b>				
Tort immunity	626,142	-	-	626,142
Student transportation	-	-	2,240,605	2,240,605
Employee retirement	-	-	1,452,041	1,452,041
Debt service	-	-	3,688,881	3,688,881
Capital projects	-	2,896,496	-	2,896,496
<b>Unrestricted</b>				
Unassigned	37,295,487	-	-	37,295,487
<b>Total fund balances</b>	<b>37,921,629</b>	<b>2,896,496</b>	<b>7,381,527</b>	<b>48,199,652</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 74,399,880</b>	<b>\$ 3,100,311</b>	<b>\$ 9,743,648</b>	<b>\$ 87,243,839</b>

See accompanying notes to financial statements.



**Park Ridge-Niles School District 64**  
**Reconciliation of the Balance Sheet of**  
**Governmental Funds to the Statement of Net Position**

---

**Total fund balances - governmental funds** \$ 48,199,652

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 \$102,829,371 and the accumulated depreciation is \$49,992,054. 52,837,317

Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. (30,561)

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	(11,107,927)	
Other post employment benefits	(55,872,907)	
Net pension liability - TRS	(4,279,248)	
Net pension liability - IMRF	(5,239,956)	
Compensated absences	(226,673)	(76,726,711)

Deferred inflows and outflows of resources related to pensions and other postemployment benefits are not reported in the governmental funds

Deferred outflows	4,364,409	
Deferred inflows	(10,819,780)	(6,455,371)

**Net position of governmental activities** \$ 17,824,326

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds

<i>Year Ended June 30, 2020</i>	General Fund	Capital Projects Fund	Nonmajor Funds	Total
<b>Revenues</b>				
Local sources	\$ 69,531,221	\$ 49,852	\$ 5,682,278	\$ 75,263,351
State sources	23,375,269	-	1,238,637	24,613,906
Federal sources	1,805,681	-	-	1,805,681
<b>Total revenues</b>	<b>94,712,171</b>	<b>49,852</b>	<b>6,920,915</b>	<b>101,682,938</b>
<b>Expenditures</b>				
<b>Current operating</b>				
Instruction	63,179,707	-	943,583	64,123,290
Support services	25,868,094	7,922,210	4,279,490	38,069,794
Community services	672,171	-	130,926	803,097
Non-programmed charges	1,559,525	-	22,745	1,582,270
<b>Debt service</b>				
Principal	-	-	2,574,026	2,574,026
Interest and other	-	-	442,222	442,222
Other	-	-	2,760	2,760
<b>Total expenditures</b>	<b>91,279,497</b>	<b>7,922,210</b>	<b>8,395,752</b>	<b>107,597,459</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,432,674</b>	<b>(7,872,358)</b>	<b>(1,474,837)</b>	<b>(5,914,521)</b>
<b>Other financing sources (uses)</b>				
Proceeds from capital lease	482,223	-	-	482,223
Transfers in	4,000,000	6,000,000	949,548	10,949,548
Transfers out	(8,949,548)	-	(2,000,000)	(10,949,548)
<b>Total other financing sources (uses)</b>	<b>(4,467,325)</b>	<b>6,000,000</b>	<b>(1,050,452)</b>	<b>482,223</b>
<b>Net change in fund balances</b>	<b>(1,034,651)</b>	<b>(1,872,358)</b>	<b>(2,525,289)</b>	<b>(5,432,298)</b>
<b>Fund balances, beginning of year</b>	<b>38,956,280</b>	<b>4,768,854</b>	<b>9,906,816</b>	<b>53,631,950</b>
<b>Fund balances, end of year</b>	<b>\$ 37,921,629</b>	<b>\$ 2,896,496</b>	<b>\$ 7,381,527</b>	<b>\$ 48,199,652</b>

See accompanying notes to 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

**Net change in fund balances - governmental funds** \$ (5,432,298)

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 outlay	8,656,488	
Depreciation expense	<u>(3,330,495)</u>	5,325,993

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 the following:

Change in accrued interest on debt	8,100	
Change in other post employment benefits	(797,428)	
Change in other post employment benefits - THIS	(2,371,877)	
Change in compensated absences	(7,430)	
Change in net pension liability - TRS	(6,421)	
Change in net pension liability - IMRF	3,719,339	
Change in deferred inflows/outflows related to pensions	(4,554,771)	
Change in deferred inflows/outflows related to other post employment benefits	<u>1,003,606</u>	(3,006,882)

The governmental funds record bond and loan proceeds as other financing sources, 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:

Proceeds from capital lease	(482,223)	
Repayment of bond and loan principal	2,575,959	
Bond premium amortization	<u>206,161</u>	<u>2,299,897</u>

**Change in net position of governmental activities** \$ (813,290)

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Statement of Fiduciary Net Position

---

<i>June 30, 2020</i>	Student Activity Funds
<b>Assets</b>	
Cash in bank	<u>\$ 100,161</u>
 <b>Liabilities</b>	
Due to activity fund organizations	<u>\$ 100,161</u>

See accompanying notes to financial statements.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies

Park Ridge-Niles School District 64 (the "District") is governed by an elected Board of Education. 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 Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

The financial statements include:

- A Management's Discussion and Analysis (MD&A) providing an analysis of the District's overall financial position and results of operations.
- Financial statements prepared using the full-accrual basis of accounting for all the District's activities.
- Fund financial statements that focus on major funds.

### Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity is made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The definition of a component unit is a legally separate organization for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. The District also may be financially accountable if an organization is fiscally dependent on the District, regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board. There are no component units, as defined by GASB, which are included in the District's reporting entity. Even though there are local governmental agencies, such as municipalities, libraries and park districts within the geographic area served by the District, these agencies have been excluded from the report because they are legally separate and the District is not financially accountable for them.

The District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

### 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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

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 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.

**Educational Account** – This account is used for most of the instructional and administrative aspects of the District’s operations as well as accounting for the costs of providing school lunch services to students. The revenue consists primarily of local property taxes, state government aid, student registration fees, and investment income.

**Operations and Maintenance Account** – This account is used for expenditures made for the operation, repair and maintenance of District property. Revenue in this fund consists primarily of local property taxes.

**Working Cash Account** – This account is used 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 flows resulting from unpredictable property tax collections. The earnings of the fund are allowed to be transferred to another fund under 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 those related to debt service or capital projects) that are legally restricted to expenditures for specified purposes. The District's special revenue funds are the Transportation Fund and the Municipal Retirement/Social Security Fund.

**Transportation Fund** – This fund accounts for the revenue and expenditures relating to student transportation 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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies (Continued)**

**Debt Service Funds** - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures 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 should also 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.

**Capital Projects Funds** - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

**Fiduciary Funds** - Fiduciary funds account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

**Agency Funds** - The agency funds (student activity funds) account for assets held by the District in a trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve a 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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Basis of Presentation**

##### ***Government-Wide 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. The effect of interfund activity has been removed from these statements. The District's operating activities are all considered "governmental activities", that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business-type activities".

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers 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 as general revenues instead.

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

#### **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. Under the accrual basis of accounting, 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 have been met.

Governmental funds are used to account for the District's general governmental activities. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available." "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after year-end. Revenues collected after 60 days are recorded as unavailable revenue. Expenditures are recorded when the related fund liability is incurred. However, unmatured principal and interest on general long-term debt is recognized when due; and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Basis of Presentation** (Continued)

Property 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 are 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 and accordingly, when such funds are received they are recorded as unearned revenues until earned.

In accordance with current accounting standards, 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 of the State of Illinois (TRS)) have been recognized in the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **Unearned Revenue and Deferred Outflows/Inflows of Resources**

Deferred inflows of resources and unearned revenue arise when assets are recognized before revenue recognition criteria have been satisfied. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred inflows of resources. Property taxes for which there is an enforceable legal claim as of June 30, 2020, but which were levied to finance fiscal year 2021 operations, have been recorded as deferred inflows of resources. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue.

In addition to assets, the statement of financial position 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 position 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 financial position 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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocation of costs, such as depreciation and amortization are not recognized in governmental funds.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Deposits and Investments

Under Illinois law, the District is restricted to investing funds in specific types of investment instruments. The following generally represents the types of instruments allowable by state law:

- Securities issued or guaranteed by the United States.
- Interest and non-interest bearing accounts of financial institutions insured by the Federal Deposit Insurance Corporation.
- Short-term obligations (less than 180 days) of U.S. corporations with assets over \$500,000,000 rated in the three highest classifications by at least two rating agencies.
- Insured accounts of an Illinois credit union chartered under United States or Illinois law.
- Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.
- Illinois Funds. (A state sponsored investment pool.)
- Repurchase agreements that meet instrument transaction requirements of Illinois law.

#### Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2019 levy resolution was approved during the December 16, 2019 Board of Education meeting. The District's property tax is levied each year on all taxable real property located in the District, and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year. The District's annual property tax levy is subject to two statutory limitations: Individual fund rate ceilings and the Property Tax Extension Limitation Act (PTELA).

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

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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Property Tax Revenues (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.

The 2019 property tax levy is recognized as a receivable in fiscal year 2020. The District considers that the first installment of the 2019 levy is to be used to finance operations in fiscal year 2020. The District has determined that the second installment of the 2019 levy is to be used to finance operations in fiscal year 2021 and has deferred the corresponding receivable and collections.

#### Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement/Social Security Fund, and the balance is then allocated to the remaining funds at the discretion of the District.

#### Capital Assets

Capital assets, which include land, buildings, buildings improvements, vehicles, equipment, and construction in progress are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,500 and an estimated life of one 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 acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized. Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

	Years
Buildings	60-80 years
Land improvements	15-20 years
Vehicles	8-18 years
Equipment	1-20 years

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **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, 2020 are determined on the basis of current salary rates and include salary related payments.

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

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

#### **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 straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Net Position

For government-wide reporting, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components; net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets consists of 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 of resources and deferred outflows of resources attributable to capital assets and related debts.

At June 30, 2020, the District reported the following net investment in capital assets:

Net investment in capital assets	<u>\$ 34,779,384</u>
----------------------------------	----------------------

Restricted net position consists of restricted assets and deferred outflows of resources reduced by the liabilities and deferred inflows of resources related to those assets and deferred outflows of resources, with restriction constraints placed on their 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 position is the net amount of the assets, deferred outflows of resources, and deferred inflows of resources that does not meet the definition of the two preceding categories.

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.

#### Pensions/OPEB

For purposes of measuring the net pension and OPEB liabilities, 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), the Illinois Municipal Retirement Fund (IMRF) and the Teachers' Health Insurance Security Fund (THIS), 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.

#### Comparative Data

Comparative totals for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the District's financial position and operations.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### 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.

#### Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### Fund Balance Classifications

According to governmental 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.

*Non-spendable:* The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are 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.

*Restricted:* The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity, including restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Fund balances of special revenue funds are by definition restricted for those specified purposes.

*Committed:* 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.

*Assigned:* 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.

*Unassigned:* 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 operating funds.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Fund Balance Classifications (Continued)**

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

### **Note 2: Deposit 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.

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).

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 2: Cash and Investments (Continued)

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, 2020, the fair value of all cash and investments held by the Treasurer's office was \$553,720,085 and the fair value of the District's proportionate share of the pool was \$52,420,665.

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

	Carrying Value
Deposits with financial institutions - Fiduciary Funds	\$ 89,634

#### 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, 2020.

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

	Maturity (in years)		Agency Rating
	Fair Value	Less than 1	
ISDLAF+ Liquid Class	\$ 692	\$ 692	AAA
ISDLAF+ MAX	9,835	9,835	AAA
Total investments	\$ 10,527	\$ 10,527	



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 2: Cash and Investments (Continued)**

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

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

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

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

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 3: Capital Assets

Governmental activities capital asset balances and activity for the year ended June 30, 2020, were as follows:

<b>Governmental Activities</b>	Balance 7/1/2019	Increases	Decreases	Balance 6/30/2020
Capital assets, not being depreciated:				
Land	\$ 353,013	\$ -	\$ -	\$ 353,013
Construction in progress	1,237,119	3,454,595	(1,237,119)	3,454,595
<b>Total capital assets, not being depreciated</b>	<b>1,590,132</b>	<b>3,454,595</b>	<b>(1,237,119)</b>	<b>3,807,608</b>
Capital assets, being depreciated:				
Improvements other than buildings	4,345,621	1,607,887	-	5,953,508
Buildings	76,109,684	4,589,515	(97,689)	80,601,510
Equipment and vehicles	12,130,348	460,375	(123,978)	12,466,745
<b>Total capital assets, being depreciated</b>	<b>92,585,653</b>	<b>6,657,777</b>	<b>(221,667)</b>	<b>99,021,763</b>
Accumulated depreciation:				
Improvements other than buildings	(2,338,869)	(275,759)	-	(2,614,628)
Buildings	(34,015,774)	(2,719,351)	-	(36,735,125)
Equipment and vehicles	(10,309,818)	(335,385)	2,902	(10,642,301)
<b>Total accumulated depreciation</b>	<b>(46,664,461)</b>	<b>(3,330,495)</b>	<b>2,902</b>	<b>(49,992,054)</b>
<b>Total capital assets, being depreciated, net</b>	<b>45,921,192</b>	<b>3,327,282</b>	<b>(218,765)</b>	<b>49,029,709</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 47,511,324</b>	<b>\$ 6,781,877</b>	<b>\$ (1,455,884)</b>	<b>\$ 52,837,317</b>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 3: Capital Assets (Continued)

Depreciation expense was recognized in the operating activities of the District as follows:

<i>Instructional Services</i>	
Regular programs	\$ 54,287
Special programs	72,272
Fiscal services	4,663
Internal services	2,997
<i>Supporting Services</i>	
Business	917,884
Operations and maintenance	2,200,458
Community services	41,298
Central	<u>36,636</u>
	<u>\$ 3,330,495</u>

### Note 4: Long-Term Debt

Long-term debt consisted of the following at June 30, 2020:

	Balance 7/1/2019	Additions	Reductions/ Payments	Balance 6/30/2020	Amounts due Within One Year
<b>General Obligation Bonds</b>					
<b>Payable</b>					
3/13/14 A General Obligation	\$ 4,350,000	\$ -	\$ (1,945,000)	\$ 2,405,000	\$ 2,065,000
4/27/17 Debt Certificates	7,905,000	-	(485,000)	7,420,000	500,000
Premium on Bonds Issued	883,585	-	(206,161)	677,424	-
Capital Lease	269,239	482,223	(145,959)	605,503	135,132
<b>Net Pension Liability:</b>					
Teachers' Retirement System	4,272,827	6,421	-	4,279,248	-
Illinois Municipal Retirement Fund	8,959,295	-	(3,719,339)	5,239,956	-
<b>Other Post-Employment Benefit Liability:</b>					
Teachers' Health Insurance Security Fund	44,007,729	2,371,877	-	46,379,606	-
Post-Employment Healthcare Plan	8,695,873	797,428	-	9,493,301	-
Compensated absences	219,243	203,608	(196,178)	226,673	226,673
<b>Total long-term debt</b>	<u>\$ 79,562,791</u>	<u>\$ 3,861,557</u>	<u>\$ (6,697,637)</u>	<u>\$ 76,726,711</u>	<u>\$ 2,926,805</u>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 4: Long-Term Debt (Continued)

Long-term debt at June 30, 2020 is comprised of the following:

#### **General Obligation Bonds Payable**

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

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,065,000	\$ 46,500	\$ 2,111,500
2022	340,000	5,100	345,100
<b>Total</b>	<b>\$ 2,405,000</b>	<b>\$ 51,600</b>	<b>\$ 2,456,600</b>

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

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2020, the statutory debt limit for the District was \$131,405,596, providing a debt margin of \$124,663,974 after taking into account amounts available in the Debt Service Fund.

#### **Debt Certificates**

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

At June 30, 2020 the annual debt service requirements to maturity for debt certificates are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 500,000	\$ 283,925	\$ 783,925
2022	515,000	268,925	783,925
2023	535,000	248,325	783,325
2024	560,000	226,925	786,925
2025	580,000	204,525	784,525
2026 - 2032	3,250,000	679,450	3,929,450
2031 - 2032	1,480,000	89,400	1,569,400
<b>Total</b>	<b>\$ 7,420,000</b>	<b>\$ 2,001,475</b>	<b>\$ 9,421,475</b>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 4: Long-Term Debt (Continued)

#### 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, 2020, \$700,594 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 as of June 30, 2020 are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 156,383
2022	154,309
2023	154,309
2024	154,309
2025	<u>38,577</u>
Total minimum lease payments	657,887
Less: amount representing interest	<u>(52,384)</u>
Present value of minimum lease payments	<u>\$ 605,503</u>

### Note 5: Joint Venture

The District is a member of various joint agreements that provide special education services to students of the District. 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.

### Note 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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### **Note 6: Risk Management (Continued)**

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.

### **Note 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)**

##### *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 <https://www.trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

##### *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 consecutive 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.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2020 and are funded by bonds issued by the state of Illinois.

#### *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, 2019, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

**On-behalf contributions to TRS.** The State of Illinois makes employer pension contributions on-behalf of the District. For the year ended June 30, 2020, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$19,287,883 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, 2020 were \$247,731, and are deferred because they were paid after the June 30, 2019 measurement date.

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

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

For the year ended June 30, 2020, the employer pension contribution was 10.66% of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$247,283 were paid from the federal and special trust funds that required employer contributions of \$26,360. These contributions are deferred

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

because they were paid after the June 30, 2019 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 granted salary increases over 6 percent 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, 2020, the District paid \$1,921 to TRS for employee contributions due on salary increases in excess of 6 percent and made no payment for sick leave days granted in excess of the normal allotment.

#### *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2020, 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 follows below:

District's proportionate share of the net pension liability	\$ 4,279,248
State's proportionate share of the net pension liability associated with the District	<u>304,549,386</u>
Total	<u>\$ 308,828,634</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2019, the employer's proportion was 0.005276%, which was a decrease of 0.000204% from its proportion measured as of June 30, 2018.



# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

For the year ended June 30, 2020, the District recognized pension expense of \$33,066,469 and revenue of \$33,066,469 for support provided by the state. At June 30, 2020, the District had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 70,168	\$ -
Changes in assumptions	95,884	82,140
Net difference between projected and actual earnings in pension plan investments	6,779	-
Changes in proportion and differences between District contributions and proportionate share of contributions	44,985	1,101,874
Total deferred amounts to be recognized in pension expense in future periods	217,816	1,184,014
District's contributions subsequent to the measurement date	276,012	-
<b>Total</b>	<b>\$ 493,828</b>	<b>\$ 1,184,014</b>

\$276,012 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 reporting year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in these reporting years:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2021	\$ (213,607)
2022	(345,774)
2023	(271,559)
2024	(124,364)
2025	(10,894)
<b>Total</b>	<b>\$ (966,198)</b>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

#### Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	varies by amount of service credit
Investment rate of return	7.00% net of pension plan investment expense, including inflation

In the June 30, 2019 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for the TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2018 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	15.0 %	6.3 %
U.S. equities small/mid cap	2.0 %	7.7 %
International equities developed	13.6 %	7.0 %
Emerging market equities	3.4 %	9.5 %
U.S. bonds core	8.0 %	2.2 %
U.S. bonds high yield	4.2 %	4.0 %
International debt developed	2.2 %	1.1 %
Emerging international debt	2.6 %	4.4 %
Real estate	16.0 %	5.2 %
Commodities (real return)	4.0 %	1.8 %
Hedge funds (absolute return)	14.0 %	4.1 %
Private Equity	15.0 %	9.7 %
	<hr/>	
Total	<u>100.0 %</u>	

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

#### *Discount Rate*

At June 30, 2019, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2018 rate. 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, 2019 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### *Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 5,226,726	\$ 4,279,248	\$ 3,500,232

Detailed information about the TRS's fiduciary net position as of June 30, 2019 is available in the separately issued TRS Comprehensive Annual Financial Report.

#### **b. Illinois Municipal Retirement Fund (IMRF)**

##### *Plan Description and Benefits*

**Plan description** – 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 employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

**Benefits provided** - IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees Covered by the Benefit Terms** - At the December 31, 2019 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	263
Inactive employees entitled to but not yet receiving benefits	344
Active employees	<u>217</u>
Total	<u><u>824</u></u>

**Contributions** - As set by statute, the employer's Regular Plan Members are required to contribute 4.5% 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 employer's annual contribution rate for calendar year 2019 was 10.64%. For the fiscal year ended June 30, 2020, the employer contributed \$999,506 to the plan. The employer also 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

**Net Pension Liability** - The employer's Net Pension Liability was measured as of December 31, 2019, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other information: Notes	There were no benefit changes during the year.

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 to the target asset allocation percentage and 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 as of December 31, 2019:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	37.0 %	5.75 %
International equities	18.0 %	6.50 %
Fixed income	28.0 %	3.25 %
Real estate	9.0 %	5.20 %
Alternatives	7.0 %	3.60-7.60 %
Cash	1.0 %	1.85 %
Total	100.0 %	

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 7: Employee Retirement Systems (Continued)

#### Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer 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
1. 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 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

**Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 10,986,067	\$ 5,239,956	\$ 454,224

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 48,607,541	\$ 39,648,246	\$ 8,959,295
Changes for the year:			
Service cost	860,320	-	860,320
Interest on the total pension liability	3,450,932	-	3,450,932
Differences between expected and actual experience of the total pension liability	984,788	-	984,788
Contributions - employer	-	903,198	(903,198)
Contributions - employees	-	383,512	(383,512)
Net investment income	-	7,469,987	(7,469,987)
Benefit payments, including refunds of employee contributions	(2,877,282)	(2,877,282)	-
Other (net transfer)	-	258,682	(258,682)
Net changes	2,418,758	6,138,097	(3,719,339)
Balances at December 31, 2019	\$ 51,026,299	\$ 45,786,343	\$ 5,239,956

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions -** For the year ended June 30, 2020, the District recognized pension expense of \$1,818,005. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 683,219	\$ -
Changes in assumptions	220,759	-
Net difference between projected and actual earnings on pension plan investments	-	1,918,842
Total deferred amounts to be recognized in pension expense in future periods	903,978	1,918,842
District's contributions subsequent to the measurement date	591,347	-
Total	\$ 1,495,325	\$ 1,918,842

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 7: Employee Retirement Systems (Continued)

\$591,347 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, 2021. 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 (Inflows) of Resources
2020	\$ 217,158
2021	(475,942)
2022	172,674
2023	(928,754)
 Total	 \$ (1,014,864)

Aggregate Pension Amounts - At June 30, 2020, the District reported the following from all pension plans:

	TRS	IMRF	Total
Net pension liability/(asset)	\$ 4,279,248	\$ 5,239,956	\$ 9,519,204
Deferred outflows of resources	493,828	1,495,325	1,989,153
Deferred inflows of resources	1,184,014	1,918,842	3,102,856

### Note 8: Other Postemployment Benefits

#### a. Teacher Health Insurance Security (THIS)

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

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



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 8: Other Postemployment Benefits (Continued)

#### *Benefits Provided*

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

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

#### *Contributions*

The SEGIA requires that all active contributors to the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.24% of salary and for every employer of a teacher to contribute an amount equal to 0.92% of each teacher's salary. Additionally, the SEGIA requires the State to match the employees' contribution on-behalf of the employer. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THIS, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

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

**On-behalf contributions to THIS.** The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2020. State of Illinois contributions were \$529,631, 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 0.92% during the year ended June 30, 2020. For the year ended June 30, 2020, the District paid \$392,952 to the THIS Fund, which was 100 percent of the required contribution.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 8: Other Postemployment Benefits (Continued)

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

At June 30, 2020, the District's reported a liability for its proportionate share of the net OPEB liability. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 46,379,606
State's proportionate share of the net OPEB liability associated with the District	62,803,904
<b>Total</b>	<b><u>\$ 109,183,510</u></b>

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. The District's proportion of the net OPEB liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2019, the District's proportion was 0.167572%, which was an increase of 0.000534% from its proportion measured as of June 30, 2018.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 769,633
Changes in assumptions	17,583	5,316,613
Net difference between projected and actual earnings in OPEB plan investments	-	1,519
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>1,361,358</u>	<u>1,482,644</u>
Total deferred amounts to be recognized in OPEB expense in future periods	1,378,941	7,570,409
District's contributions subsequent to the measurement date	<u>392,952</u>	-
<b>Total</b>	<b><u>\$ 1,771,893</u></b>	<b><u>\$ 7,570,409</u></b>

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

\$392,952 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2021	\$ (1,204,967)
2022	(1,204,967)
2023	(1,204,848)
2024	(1,204,599)
2025	(943,430)
Thereafter	(428,657)
 Total	 \$ (6,191,468)

#### *Actuarial Valuation Method*

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

#### *Actuarial Assumptions.*

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption
Investment rate of return	0.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare costs on and after 2022 to account for Excise Tax.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

#### *Discount Rate*

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the THIS is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 3.62% as of June 30, 2018, and 3.13% as of June 30, 2019. The decrease in the single discount rate from 3.62% to 3.13% caused the total OPEB liability to increase by approximately \$2,296 million from 2018 to 2019.

#### *Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rate*

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.13%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13%) or 1-percentage-point higher (4.13%) than the current rate:

	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
District's proportionate share of the net OPEB liability	\$ 55,765,119	\$ 46,379,606	\$ 38,967,063

The following presents the District's proportionate share of the net OPEB liability would be if it were calculated using the healthcare cost trend rate, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate. The key trend rates are 8.00% in 2020 decreasing to an ultimate trend rate of 4.81% in 2027 for non-Medicare coverage, and 9.00% decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage:

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
District's proportionate share of the net OPEB liability	\$ 37,470,938	\$ 46,379,606	\$ 58,411,886

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 8: Other Postemployment Benefits (Continued)

- a) One percentage point decrease in healthcare trend rates are 7.00% in 2020 decreasing to an ultimate trend rate of 3.81% in 2027, for non-Medicare coverage, and 8.00% in 2020 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- b) One percentage point increase in healthcare trend rates are 9.00% in 2020 decreasing to an ultimate trend rate of 5.81% in 2027, for non-Medicare coverage, and 10.00% in 2020 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

#### b. Retirees' Health Plan

##### *Plan Description:*

The District administers a single-employer defined benefit healthcare plan, the "retiree Healthcare Benefit Program" (the Plan). The plan provides healthcare insurance for eligible retirees and their dependents through the District's group health insurance plan, which covers both active and retired members. Benefit provisions are established by state law and through negotiations between the District and the unions representing District employees, which are renegotiated each bargaining period. As of June 30, 2020, all retirees are eligible for benefits pre-and post-Medicare. The plan does not issue a stand-alone financial report.

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

##### *Funding Policy*

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

By allowing retirees (who are generally older than the District's other employees) to remain on the District's health insurance coverage, there is an implicit rate subsidy to the retirees as they are paying a lower rate for health insurance than they could get on the open market. Because of this implicit rate subsidy, the actual cost to the District is indeterminable. However, it is estimated that for the fiscal year June 30, 2020, the District's cost for the plan was \$771,079.

For the fiscal year ended June 30, 2020, the District's contributions and the total retirees contributions were not determined.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 8: Other Postemployment Benefits (Continued)

#### Employees Covered by Benefit Terms

As of June 30, 2020, the following employees were covered by the benefit terms:

Retirees currently receiving benefits	31
Active employees	516
 Total	 547

#### Actuarial Assumptions

The following are the methods and assumptions used to determine the total OPEB liability at June 30, 2020:

Valuation date	June 30, 2020
Measurement date	June 30, 2020
Actuarial cost method	Entry age normal
Discount rate	2.45
Inflation rate	3.00%
Salary rate increase	3.00
Funded ratio	0.00%
Covered payroll	\$38,987,237
Net OPEB liability as a ratio of covered payroll	24.35%

#### Discount Rate

The District does not have a dedicated trust to pay the benefits of the Plan. Per GASB 75, this discount rate is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The discount rate used is 2.45%, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2020.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

#### Changes in Total OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at June 30, 2019	\$ 8,695,873	\$ -	\$ 8,695,873
Changes for the year:			
Service cost	428,377	-	428,377
Interest on the total OPEB liability	298,719	-	298,719
Changes of benefit terms	-	-	-
Changes of assumptions and other inputs	392,414	-	392,414
Contributions - employer	-	-	-
Contributions - active & inactive employees	-	-	-
Net investment income	-	-	-
Benefit payments - includes the implicit rate subsidy	(322,082)	-	(322,082)
Net changes	797,428	-	797,428
Balances at June 30, 2020	\$ 9,493,301	\$ -	\$ 9,493,301

#### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rate

The following presents the District's total OPEB liability calculated using the discount rate of 2.45%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current rate:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Total OPEB liability	\$ 10,285,173	\$ 9,493,301	\$ 8,754,433

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

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
Total OPEB liability	\$ 8,447,887	\$ 9,493,301	\$ 10,725,001

(a) One percentage point decrease in healthcare trend rates are 6.50% in 2020 decreasing to an ultimate trend rate of 3.00% in 2035.

# Park Ridge-Niles School District 64

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

(b) One percentage point increase in healthcare trend rates are 8.50% in 2020 increasing to an ultimate trend rate of 5.00% in 2035.

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$771,079. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Changes in assumptions	\$ 603,363	\$ 146,515
Total	\$ 603,363	\$ 146,515

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

Year Ending June 30,	Net Deferred Outflows (Inflows) of Resources
2021	\$ 43,983
2022	43,983
2023	43,983
2024	43,983
2025	43,983
Thereafter	236,933
Total	\$ 456,848

Aggregate OPEB Amounts - At June 30, 2020, the District reported the following from all OPEB plans:

	THIS	District	Total
Net OPEB liability/(asset)	\$ 46,379,606	\$ 9,493,301	\$ 55,872,907
Deferred outflows of resources	1,771,893	603,363	2,375,256
Deferred inflows of resources	7,570,409	146,515	7,716,924



# Park Ridge-Niles School District 64

## Notes to Financial Statements

---

### Note 9: 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.

### Note 10: Interfund Transfers

The District made transfers as follows during the year ending June 30, 2020:

Transfer From	Transfer To	Amount
Transportation Fund	General Fund - Educational Account	\$ 2,000,000
General Fund - Educational Account	General Fund - Operations and Maintenance	4,000,000
General Fund - Operations and Maintenance	Capital Projects Fund	6,000,000
General Fund - Educational Account	Debt Service Fund	161,223
General Fund - Operations and Maintenance	Debt Service Fund	<u>788,325</u>
	Total Transfers	<u>\$ 12,949,548</u>

The transfers from the Transportation Fund to the Educational Fund, then to the Operations and Maintenance Fund, then to the Capital Projects Fund was to fund District construction projects.

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

### Note 11: Commitments

As of June 30, 2020, the District was committed to approximate \$4,500,000 in ongoing construction contracts.

### Note 12: Risks and Uncertainties

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Virus Crisis (CV19 Crisis). The long-term impact of the CV19 Crisis on the District cannot be reasonably estimated at this time.

To: Board of Education  
 Dr. Eric Olson, Superintendent

From: Luann Kolstad, Chief School Business Official

Date: February 11, 2021

Re: Resolution 1264 Directing the Transfer of \$2,000,000 from the Education Fund to the Operations & Maintenance Fund and then to the Capital Project Fund of the District

Tonight the Board will conduct a hearing for the transfer of \$2.0M in funds from the Education Fund to the Operations and Maintenance Fund in accordance with, Section 17-2A of the School Code of the State of Illinois. Once the funds are moved into the Operations and Maintenance Fund, they will be transferred to the Capital Projects Fund.

This transfer was discussed with the Board of Education during the 2020-21 Budget process and review of the Financial Projections. The \$2.0M in funds being transferred tonight are being used to pay off the current balance on summer 2020 construction.

In total, the 2020-21 Budget contains \$2.5M in the Education Fund and \$2.5M in the Operations and Maintenance Fund that are available to be transferred to Capital Projects. The \$2.0M transfer being approved this evening, will leave \$500K in the Education Fund and \$2.5M in the Operations and Maintenance available for transfer. Once we close out the Washington Summer 2020 construction, we will know if a final transfer is required for this project. At this time, a transfer may also be done for the summer 2021 construction.

Historically, the Board has voted to move \$25.0M from funds in the Operating Fund to Capital Projects to pay for construction projects avoiding issuing Working Cash Bonds:

2015-16	\$5.5M from Working Cash Fund
2016-17	\$4.5M from Working Cash Fund
2018-19	\$7.0M from Working Cash Fund
2019-20	\$4.0M from Operations & Maintenance Fund
2019-20	\$2.0M from Education Fund
2020-21	\$2.0M from Education Fund

ACTION ITEM 21-02-1

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve Resolution #1264 directing the transfer of \$2,000,000 from the Education Fund to the Operations and Maintenance Fund and into the Capital Projects Fund of the District.

The votes were cast as follows:

Moved by \_\_\_\_\_

Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

2/11/2021

Resolution #1264 directing the transfer of \$2,000,000 from the Educational Fund to the Operations and Maintenance Fund and then to the Capital Projects Fund of Community Consolidated School District Number 64, Cook County, Illinois.

\* \* \*

Whereas, in accordance with the provisions of Section 17-2A of the School Code of the State of Illinois, as amended (the “Code”), the Board of Education (the “Board”) of Community Consolidated School District Number 64, Cook County, Illinois (the “District”), is authorized to transfer money from (1) the Educational Fund to the Operations and Maintenance Fund or the Transportation Fund, (2) the Operations and Maintenance Fund to the Educational Fund or the Transportation Fund, or (3) the Transportation Fund to the Educational Fund or the Operations and Maintenance Fund of the District; and

Whereas, pursuant to and in accordance with the provisions of said Section 17-2A, the President of the Board, on the 14th day of January, 2021, executed an Order calling a public hearing (the “Hearing”) for the 11th day of February, 2021, concerning the intent of the Board to transfer \$2,000,000 (the “Transfer Amount”) from the Educational Fund to the Operations and Maintenance Fund of the District; and

Whereas, notice of the Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *Park Ridge Herald-Advocate*, the same being a newspaper of general circulation in the

District, and (ii) by posting at least 72 hours before the Hearing a copy of said notice at the principal office of the Board, which notice was continuously available for public review during the entire 72-hour period preceding the Hearing; and

Whereas, the Hearing was held on the 11th day of February, 2021, and at the Hearing, the Board explained the reasons for the proposed transfer and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

Whereas, the Hearing was finally adjourned on the 11th day of February, 2021; and

Whereas, the Board has determined and does hereby determine that it is necessary and in the best interests of the District that the School Treasurer of the District transfer the Transfer Amount from the Educational Fund to the Operations and Maintenance Fund and then to the Capital Projects Fund of the District:

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

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

*Section 2. Transfer.* The School Treasurer of the District is hereby directed to forthwith permanently transfer the Transfer Amount from the Educational Fund to the

Operations and Maintenance Fund of the District. It is hereby found and determined that the Transfer Amount, when added to the Operations and Maintenance Fund of the District and regardless of any subsequent transfers of the Transfer Amount, will not result in an excess accumulation of assets in the Operations and Maintenance Fund.

*Section 3. Transfer to Capital Projects Fund.* In accordance with the rules and regulations of the Illinois State Board of Education and specifically Section 100.50(d)(2) of Title 23 of the Illinois Administrative Code, the Transfer Amount shall be transferred from time to time to the District's Capital Projects Fund to be used as provided in said rules and regulations.

*Section 4. Outstanding Loans.* If necessary to effectuate such permanent transfer, outstanding loans from the Educational Fund to any other funds of the District in an amount, together with any cash immediately transferred pursuant to Section 2 above, equal in the aggregate to the Transfer Amount shall be paid to the Educational Fund of the District, and any remaining outstanding loans shall be paid to the Educational Fund at the time and in the manner required by the Code.

*Section 5. Severability.* If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

*Section 6. Repealer and Effective Date.* All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted February 11, 2021.

---

President, Board of Education

---

Secretary, Board of Education

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

The following members voted

Nay: \_\_\_\_\_

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

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

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

\_\_\_\_\_



Secretary, Board of Education

State of Illinois        )  
  ) SS  
County of Cook         )

**Certification of Minutes and Resolution**

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

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 14th day of January, 2021, insofar as same relates to the adoption of a resolution entitled:

Resolution directing the transfer of \$2,000,000 from the Educational Fund to the Operations and Maintenance Fund and then to the Capital Projects Fund of Community Consolidated School District Number 64, Cook County, Illinois.

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

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

Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

In Witness Whereof, I hereunto affix my official signature, this 11th day of February, 2021.

---

Secretary, Board of Education

To: Board of Education  
Dr. Eric Olson, Superintendent

From: Luann Kolstad, Chief School Business Official  
Dr. Joel Martin, Assistant Superintendent for Human Resources

Date: February 11, 2021

Subject: Preliminary Enrollment Projections for 2021-22 School Year & Discussion  
of 2021-22 Staffing

### Overview of Enrollment Projections

Beginning with the 2019-20 school year, the District engaged Dr. Jerome McKibben of McKibben Demographics to update our population and enrollment forecasts based on our September 30th enrollment data. This exercise also extended our forecasts through 2029-30. Typically, a district has the demographer prepare their data for the next 10 years and use this information as initially presented, with no updating, to determine their enrollments for each year. District 64 has a lot of movement throughout the year, with both new students entering and current students leaving the District. By updating our numbers with the demographer each fall, the administration believes that our projections are more accurate.

However, due to the pandemic, it becomes much more problematic to use enrollment forecasts based on normal circumstances. For the 2021-22 school year, administration is currently using our current enrollment and rolling these figures forward by one year for our first through eighth grade students. We are using Dr. McKibben's forecasts for our kindergarten students only. As the District receives more information on the pandemic, the administration will be able to more clearly forecast enrollment. The unknown right now is whether the students will remain in hybrid or back to a normal school year with everyone physically in attendance.

Due to the pandemic our actual enrollment numbers for the 2020-21 school year have been lower than anticipated. Our actual enrollment is down 180 students over projections. The majority of students that withdrew were in the K-2 grades which is typical for most elementary districts per Dr. McKibben. Dr. McKibben is forecasting that 80 percent of the students that withdrew to go to private/home schooling arrangements will return to the District when the pandemic is over and/or when we are back to normal five day per week attendance.

### 2021-22 Enrollment Projections

Utilizing a simple rollover method for the 2021-22 school year, the administration anticipates a decrease of 108 students over the District's February 1, 2021, numbers.

Building	February 1, 2021 Enrollment	2021-22 Projection	Delta +/-
Carpenter	418	408	-10
Field	643	637	-6

<b>Franklin</b>	529	531	2
<b>Roosevelt</b>	681	675	-6
<b>Washington</b>	635	596	-39
<b>Emerson</b>	884	855	-29
<b>Lincoln</b>	728	708	-20
<b>Total</b>	4,518	4,410	-108

Based on this model, the District would go down three sections at middle school and eight sections at elementary school. Currently the District has eleven teachers retiring between the elementary and middle schools. While some of our retirements are not core teachers, administration is not recommending releasing additional teachers at this time, due to the potential for a reduction of sections at the schools. Please see the following section on Reduction in Force for further information.

**Staffing Request**

In a normal year without a pandemic, administration would include in this section additional staffing requests for next year. This includes staffing for enrollment and staffing for new programs. Using the model we presented, a simple rollover, we do not foresee the need to hire additional staff at this time. As we receive new information in terms of what this fall will look like, we will present this information to the Board.

**Staffing Rollover**

The administration is asking the Board of Education to extend the K-5 Differentiation Coaches for one additional school year. These 2.5 positions were approved by the Board of Education to provide coaching support for 2 years for our elementary teachers. These positions are currently scheduled to sunset at the end of this school year. Our K-5 Differentiation Coaches have been unable to fulfill their goals this year because of the impact of the pandemic. Throughout this school year, their ability to plan, team teach, and coach has been negatively impacted by the scheduled quarantines and staffing issues. During the fall, when the District was short substitute teachers, these 2.5 staff members were frequently pulled to fill open classroom positions. As a result of the inability to meet many of the goals set forth for this school year, we are asking the Board of Education to approve these positions for one additional school year. Below is the original proposal summary for these positions.

K-5 Differentiation Coaches for English Language Arts

In spring of 2017 and spring of 2018, the K-5 English Language Arts (ELA) Review Committee researched best practice and recommended the adoption of the workshop model supported by Lucy Calkins’ *Units of Study* programs.

This initiative has been led by District 64’s K-5 ELA Curriculum Specialist. All staff have participated in professional development to launch this work. Professional

development has included explicit workshop training, a close study of curriculum materials, and multiple “learning labs” in classrooms. While the original plan was to partner with outside consultants for three years, we are finding that staff are in need of dedicated personnel for job-embedded coaching:

- We propose the addition of 2.5 ELA Differentiation Coaches. This short-term investment has a powerful impact on student achievement long-term, because it develops each teacher’s ability to differentiate instruction in ELA.
- Coaches would be assigned to support specific grade levels across the District. Our current K-5 Curriculum Specialist would continue in her current role and also support specific grade levels. Support would include job-embedded coaching, curriculum and assessment design, and customized professional development.
- Coaches would be recruited from current staff who have demonstrated the capacity to support this work as practitioners and teacher leaders.
- Coaching positions would be implemented for 2019-20 and 2020-21, and would sunset at the end of the 2021 school year.
- Expenses allocated for outside consultants totaling \$32,000 would be removed from future budgets.
- The Certified Staff Evaluation rubric assesses strategies that are key for differentiating instruction. As a result of this support, all K-5 teachers will demonstrate the ability to:
  - Implement rigorous instruction aligned to ELA Illinois Learning Standards
  - Implement formative assessment practices to measure each student’s current reading and writing level
  - Use the learning progressions in reading and writing to set goals for individual students
  - Design targeted instruction to challenge individual students and support student growth (as measured by our ELA common assessments)

### **Reduction in Force (RIF)**

As presented above, while our enrollment projections are forecasting a decrease in both enrollment and sections for the 2021-22 school year, administration does not anticipate needing to RIF any K-8 teachers strictly based on enrollment projections. However, the District may need to RIF teachers to account for staff returning from leaves, returning to full-time from part-time, or changes in enrollment in other programs. In addition, the District annually releases its entire non-tenured part-time staff, as we are unable to identify at this time if there will be a need for part-time staff for the 2021-22 school year. As a reminder, if the District does not dismiss this group of employees, the District would be obligated to rehire them at the same part-time FTE status for the upcoming school year. We anticipate RIF actions to be taken at the regular meeting on March 11.

### **Financial Implications**

Since there are no requests for additional staffing and the differentiation coaches are already included in the budget, there are no financial implications at this time to the projections. As always, our focus is on providing the resources needed to deliver a quality educational program to meet the needs of all District 64 students. We look forward to reviewing these recommendations with the Board at its meeting on February 11.

To: Board of Education  
Dr. Eric Olson, Superintendent  
From: Luann Kolstad, Chief School Business Official  
Date: February 11, 2021  
Subject: Discussion & Approval of Quest Food Management Services Contract Renewal

In the spring of 2020, the Board of Education approved a one-year extension to the Quest Food Management Services contract. While this year has been anything but normal, Quest has kept up with our changing status and not missed a beat in delivering meals to our National School Lunch Program (NSLP) students and our students purchasing lunch.

During the end of the 2019-20 school year and throughout the summer, our Quest team combined efforts with District 207 to meet the needs of our NSLP students and in an emergency situation, assisting District 63 with their NSLP students lunches when their supplier was unable to meet their needs. Their ability to quickly pivot has helped the administration as situations changed during this school year. Given another positive performance year by Quest, the administration would like to continue to have Quest as our food service provider based on the service and quality of food we are receiving. Quest is not raising their fee with the renewal of the contract for another year (attachment 1).

The administration has included an Action Item this month if the Board would like to take action. Otherwise, administration will bring it back with any additional requested information in March for approval.

ACTION ITEM 21-02-2

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois approve the extension of the Quest Food Services Contract for the 2021-22 school year.

The votes were cast as follows:

Moved by \_\_\_\_\_

Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:



January 26, 2021

Luann T. Kolstad, MS.Ed, CSBO  
Chief School Business Official  
Park Ridge Niles CCSD 64  
164 S. Prospect Avenue  
Park Ridge, IL 60068

Dear Luann:

It is hard to believe another school year has passed. Quest Food Management Services would like to confirm our renewal for the 2021-2022 school year (beginning July 1, 2021 and ending June 30, 2022).

We look forward to our continued partnership in serving high quality meals to your students, staff and administrators. Your signature below will memorialize that Quest will continue as your food service provider under the current terms and conditions outlined in our existing contract (signed April 24, 2017), including Quest's management fee holding flat at 5% of sales and Quest's administrative fee holding flat at 2% of sales.

We would also like to confirm our recommendation that the 2020-21 meal pricing remain flat to current pricing.

Sincerely,

\_\_\_\_\_  
Nick Saccaro  
President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Agent

\_\_\_\_\_  
Date

To: Board of Education  
Dr. Eric Olson, Superintendent  
From: Luann Kolstad, Chief School Business Official  
Jason Borst, Director of Facility Management  
Date: February 11, 2021  
Re: Approval of Electrical Service Agreement for All District Facilities

### **Background**

In November 2017, the Board approved a four-year contract for electricity with Constellation Energy. This contract was awarded using a bid process through Tradition Energy that resulted in nine vendors bidding to provide our electricity. At that time, administration recommended to the Board that four years of electricity be purchased at a locked in rate of \$0.0619 per kilowatt (kWh). The Board had voted to accept the lowest responsible bid but would not exceed \$0.07 kWh.

### **Electrical Contract post December 2021**

The District is continuing to use Tradition Energy to help secure the lowest rates for the District. Tradition Energy won the Energy Consulting and Management Services Contract (#2013-069) competitively solicited bids for these services through OMNIA (formerly U.S. Communities). OMNIA is a national cooperative purchasing program for government entities. James Levi at Hodges and Loizzi had vetted out this purchasing cooperative for the District. The District has sought assistance from Omnia in the past and currently uses it for some of our furniture and custodial purchases allowing the District to receive the lowest competitive bid price.

Tradition Energy received bids from six vendors to supply District 64 with electricity for either a 12-, 24-, 36- or 48-month period (Attachment 1). Tradition Energy's fee is structured according to the OMNIA contract and is based on District 64's historical usage and number of building meters. The cost is less than 2.5% of the total electricity budget and is paid by the winning supplier.

Based on the market conditions and the recommendation of Tradition Energy, the administration is recommending that we pick the lowest responsible vendor on Friday morning. Based on the bids received, we will purchase twelve to forty-eight months worth of electricity. The new contract being recommended includes all supply charges except for the transmission charge from ComEd, which is billed separately by ComEd. This remains the same as in 2017.

The administration sees this time as a good opportunity for the District to lock in historically low electricity prices for the following reasons:

- The District will secure a reduced budget at a time when commodity prices are at near historic lows.



- Our conservative, proactive approach to the current supply agreement has resulted in a stable budget while avoiding significant market volatility.
- The District will continue to have the flexibility to pursue energy efficiency projects.
- As a District we will shed exposure to potential market threats driven by the continued threat of coal and nuclear generation retirements and the potential increase in volatility as the grid's dependence on renewable energy resources continues to grow. Renewable energy development does not necessarily mean higher prices, but increased volatility makes it more difficult for the District to conservatively manage our exposure and control our budget.

The change in electrical supplier is seamless for the District; we will experience no down time when the switchover occurs. The contract between the District and supplier is a 100% Swing Contract, which means that if we shut down a building in the summer with electrical usage dropping dramatically, we are not charged for lost and cost that may occur when the supplier tries to resell the unneeded electricity.

The per kWh price quote is good only for the day the quote is generated. If approved by the Board tonight, Tradition Energy will be receiving quotes on Friday, February 12, 2021 and the agreement will be executed that day if we meet our parameters. The administration is requesting that the Board approve a not to exceed price of \$0.06 kWh. Administration has spoken to James Levi from Hodges & Loizzi about the wording of the Action Item since we cannot lock in until the Board approves motion.

ACTION ITEM 21-02-3

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve the contract with the lowest responsible bidder on Friday, February 12, 2021 for electrical service at a not to exceed price of \$0.06 per kWh at all District buildings for a period not to exceed 48 months, as presented.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

02/11/2021

Customer Information			
Customer Name:	Park Ridge CCSD 64	Phone:	847-318-4324
Contact:	Luann Kolstad	Email:	lkolstad@d64.org
Address:	164 S Prospect Avenue Park Ridge, IL 60068		
Account Information			
Utility:	Comed	Estimated Volume:	5,003,767
Pricing Zone:	IL	Current Rate (CR):	0.0619
Acct #'s/ESI#'s	9		
Pricing Type:	Indicative Refresh	Est. Bundled Rate:	0.0619
Current Provider:	Constellation	Est. Annual Cost:	\$309,733

Energy Advisor: Michael Skelton

Direct Line: 713-609-9925

Email: michael.skelton@traditionenergy.com

Creation Date: January 21, 2021

### Supplier Fixed Price Comparison / Savings and Budget Analysis \*

Terms	12 Months	24 Months	36 Months	48 Months	
Start Date	Dec-22	Dec-22	Dec-22	Dec-22	
End Date	Dec-23	Dec-24	Dec-25	Dec-26	
KWH Usage	5,003,767	10,007,534	15,011,301	20,015,068	
<b>Freepoint</b>	<b>0.06164</b>	<b>0.06240</b>			
Savings over CR	\$1,301	(\$5,004)			
Savings %	0.4%	-0.8%			
Proj. Energy Budget	\$308,432	\$624,470			
CREDIT: Pending		SWING %: 100%		PAY TERM: Utility	
<b>EDF</b>	<b>0.06087</b>	<b>0.06163</b>	<b>0.06278</b>		
Savings over CR	\$5,154	\$2,702	(\$13,210)		
Savings %	1.7%	0.4%	-1.4%		
Proj. Energy Budget	\$304,579	\$616,764	\$942,409		
CREDIT: Approved		SWING %: 100%		PAY TERM: 45	
<b>Dynegy</b>	<b>0.05963</b>	<b>0.06059</b>	<b>0.06147</b>		
Savings over CR	\$11,359	\$13,110	\$6,455		
Savings %	3.7%	2.1%	0.7%		
Proj. Energy Budget	\$298,375	\$606,356	\$922,745		
CREDIT: Pending		SWING %: 100%		PAY TERM: Supplier Consolidated	
<b>Direct Energy</b>	<b>0.05608</b>	<b>0.05797</b>	<b>0.05949</b>	<b>0.06058</b>	
Savings over CR	\$29,122	\$39,330	\$36,177	\$26,420	
Savings %	9.4%	6.3%	3.9%	2.1%	
Proj. Energy Budget	\$280,611	\$580,137	\$893,022	\$1,212,513	
CREDIT: Approved		SWING %: 100%		PAY TERM: 45	
<b>AEP</b>	<b>0.05727</b>	<b>0.05824</b>	<b>0.05940</b>	<b>0.0608</b>	
Savings over CR	\$23,167	\$36,628	\$37,528	\$22,017	
Savings %	7.5%	5.9%	4.0%	1.8%	
Proj. Energy Budget	\$286,566	\$582,839	\$891,671	\$1,216,916	
CREDIT: Approved		SWING %: Unbanded		PAY TERM: 45	
<b>Constellation</b>	<b>0.06570</b>	<b>0.06687</b>	<b>0.06672</b>	<b>0.06686</b>	
Savings over CR	(\$19,014)	(\$49,737)	(\$72,354)	(\$99,275)	
Savings %	-6.1%	-8.0%	-7.8%	-8.0%	
Proj. Energy Budget	\$328,747	\$669,204	\$1,001,554	\$1,338,207	
CREDIT: Pending		SWING %: 100%		PAY TERM: 20	

**\*Does Not Include taxes**

This document is the property of, and is proprietary to, TFS Energy Solutions, LLC and/or any of its members, affiliates, and subsidiaries (collectively "TFS") and is identified as "Confidential." Those parties to whom it is distributed shall exercise the same degree of custody and care afforded their own such information. TFS makes no claims concerning the validity of the information provided herein and will not be held liable for any use of this information. The information provided herein may be displayed and printed for your internal use only and may not be reproduced, retransmitted, distributed, disseminated, sold, published, broadcast or circulated to anyone without the express written consent of TFS.

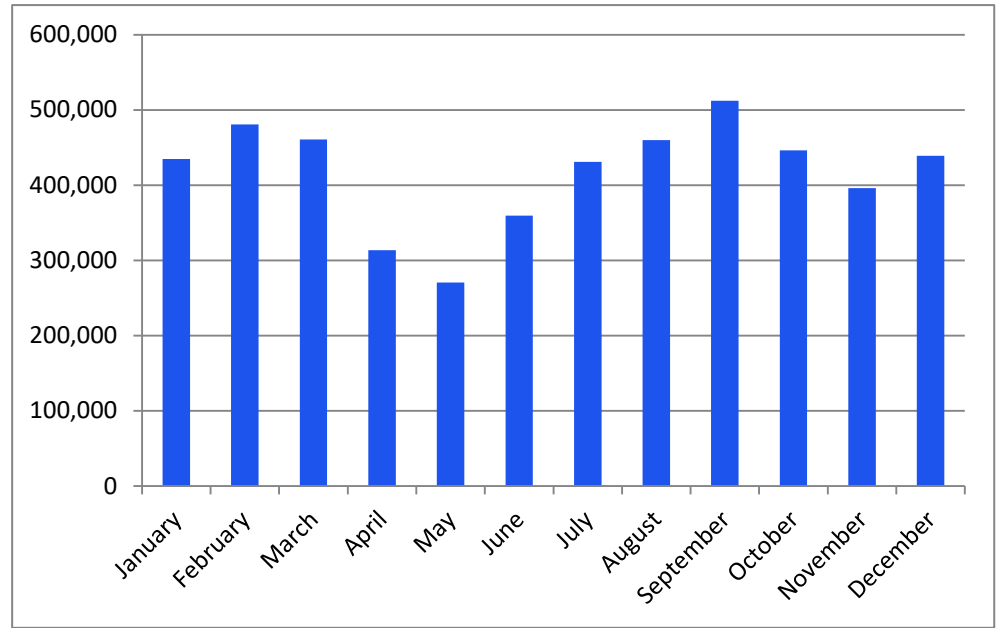
Customer Name Park Ridge CCSD 64

Annual kWh 5,003,767

No. of Accounts 9



MONTH	TOTAL (KWH)
January	434,743
February	480,734
March	460,531
April	313,593
May	270,518
June	359,499
July	430,867
August	459,893
September	512,063
October	446,214
November	396,018
December	439,094
<b>Total</b>	<b>5,003,767</b>



Account Number	Service Address	City	State	Zip	Utility / TDSP	Annual kWh	Peak kW	Load Factor
3467645006	164 S Prospect Ave	Park Ridge	IL	60068	Comed	151,080	0	0.00%
3467501009	200 S Lincoln Ave	Park Ridge	IL	60068	Comed	1,030,248	0	0.00%
3383820007	1500 Stewart Ave	Park Ridge	IL	60068	Comed	452,756	0	0.00%
2797796002	8200 W Greendale Ave	Niles	IL	60714	Comed	128,684	0	0.00%
2797786006	8101 N Cumberland Ave	Niles	IL	60714	Comed	908,691	0	0.00%
2545072000	2401 Manor Ln	Park Ridge	IL	60068	Comed	578,551	0	0.00%
2543608002	1001 S Fairview Ave	Park Ridge	IL	60068	Comed	521,628	0	0.00%
1367073006	707 Wisner St	Park Ridge	IL	60068	Comed	527,393	0	0.00%
0781633001	300 N Hamlin Ave	Park Ridge	IL	60068	Comed	704,736	0	0.00%

Although the information contained herein is from sources believed to be reliable, TFS Energy Solutions, LLC and/or any of its members, affiliates, and subsidiaries (collectively "TFS") makes no warranty or representation that such information is correct and is not responsible for errors, omissions or misstatements of any kind. All information is provided "AS IS" and on an "AS AVAILABLE" basis and TFS disclaims all express and implied warranties related to such information and does not guarantee the accuracy, timeliness, completeness, performance or fitness for a particular purpose of any of the information. The information contained herein, including any pricing, is for informational purposes only, can be changed at any time, should be independently evaluated, and is not a binding offer to provide electricity, natural gas and/or any related services. The parties agree that TFS's sole function with respect to any transaction relating to this document is the introduction of the parties and that each party is responsible for evaluating the merits of the transaction and credit worthiness of the other. TFS assumes no responsibility for the performance of any transaction or the financial condition of any party. TFS accepts no liability for any direct, indirect or other consequential loss arising out of any use of the information contained herein or any inaccuracy, error or omission in any of its content.

TO: Board of Education  
FROM: Dr. Eric Olson, Superintendent  
DATE: February 11, 2021  
RE: Presentation of District 64 Strategic Plan

As the Board may remember, last March District 64 administered a *ThoughtExchange* survey to staff, parents, and the community to gather feedback on what the district was currently doing well and on what could we improve. Since the pandemic came right in the middle of the survey window, we saw participation greatly fall off and decided to close the survey and re-open it last Fall, which we did. All of the results were combined.

In October of 2020, we formed a Strategic Planning Committee, made up of parents, staff, administrators, Board members, and community members from those who expressed interest. This committee participated in a retreat the weekend of October 25. The information from these surveys was shared with the committee, as well as a comprehensive review of where District 64 currently stood. With the aid of a consultant, we led the committee through a discussion of our mission and vision, as well as forming the foundation of the new plan. A detailed review of that weekend is included in your packet.

Throughout November and December, the administrative team spent considerable time discussing the mission and vision and taking what the committee had created and fleshing it out, while also adding additional objectives.

On Wednesday, January 20, Dr. Lopez and I met with a group of 7th and 8th grade students from both middle schools to gain their input into what had been created. This will be shared with the Board at the next meeting, along with representatives from the committee to share their views on the process and content.

On January 30, we brought back the Strategic Planning Committee to review the plan and the work that was done for additional feedback. Changes and tweaks were made, and we are now ready for the committee to present the new strategic plan for approval, which will begin at our February 11 meeting and continue at our February 25 meeting.

In addition to the consultant's report from our October retreat (attachment 2), I have also included the new mission, vision, and motto, as well as a spreadsheet with the goals and objectives, including timeline (attachment 3). This is all still considered in draft form until the Board votes to approve the plan.



# District 64 Strategic Plan Overview 2021 - 2026

---

February 11, 2021

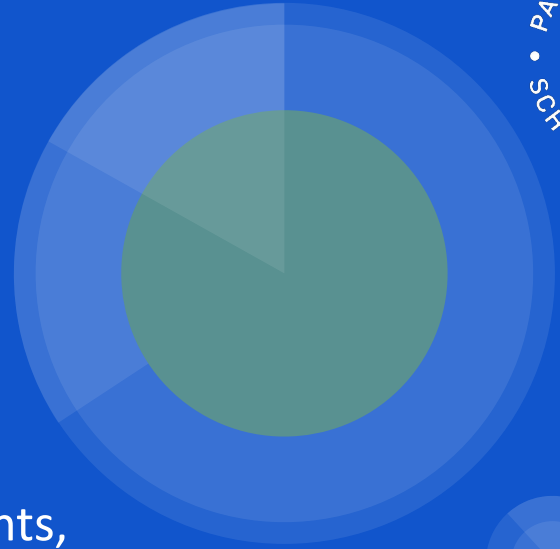


# The Process

---



- Conducted two *ThoughtExchange* Surveys to parents and staff (Spring, 2020, & Fall, 2020)
- Fall, 2020 - Formed a Strategic Planning Committee, made up of Board members, parents, staff, administration, and community members
- October 25 weekend - The committee participated in a retreat to form the foundation of the new plan



# The Process

---



- November and December - administration further developed the committee's ideas and added additional objectives
- January 20, 2021 - Dr. Lopez and Dr. Olson met with a group of 7th and 8th grade students to review aspects of the plan and provide input
- January 30, 2021 - Strategic Planning Committee met one more time to review the work, make refinements, and prepare it for presentation to the Board of Education

# ThoughtExchange

---



## Exchange Summaries

Park Ridge-Niles School District 64 – Spring & Fall Exchanges

*What do you think Park Ridge-Niles School District 64 is doing well, and what can we do to improve?*



# Breakdown of Participation



## Spring, 2020



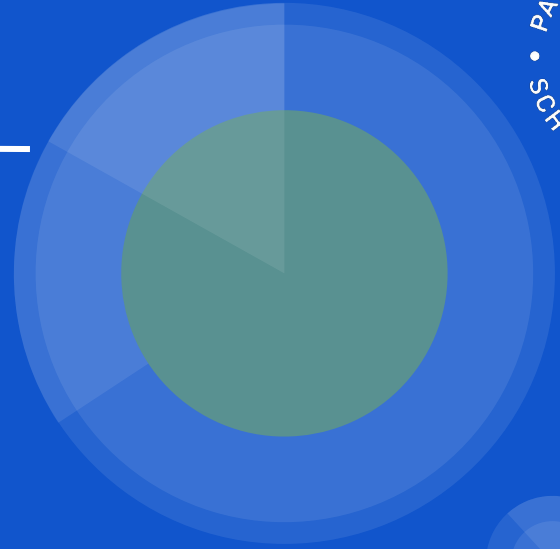
## Fall, 2020

# What D64 is doing well

---



- 1) Teachers and Staff
- 2) Elective/Specials
- 3) **Great Communication**
- 4) Extracurricular Activities
- 5) **Curriculum**
- 6) **Culture**
- 7) **SEL/Programming**
- 8) Professional Development



# What D64 should improve

---



- 1) Full Day Kindergarten
- 2) **Culture** (bullying and inclusivity)
- 3) Technology
- 4) **Curriculum**
- 5) **Programming**
- 6) Overcrowding of schools/Facilities/Class Size
- 7) **Continued/Improved Communication**
- 8) Testing

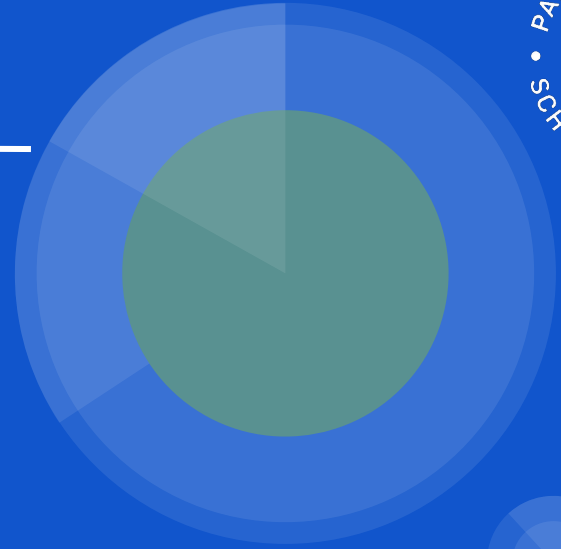
# Current Mission

---



**Inspire every child to**

<b>discover</b> 	<b>learn</b> 
<b>achieve</b> 	<b>care</b> 



# Proposed Motto

---



*Together we discover,  
learn, **grow**, and care*

# Proposed Mission

---



**What's our purpose/why do we exist?**

*To foster opportunities for discovery*

*To engage in a quality education that accelerates learning*

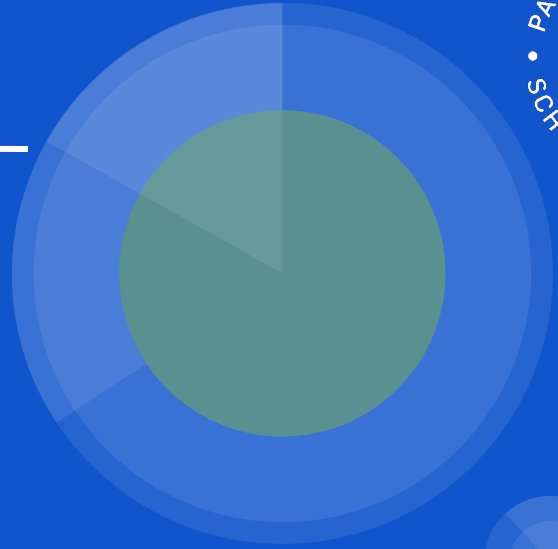
*To develop skills and abilities so that all can grow*

*To nurture interdependence, appreciation of differences, and care for self and others*

# Current Vision

---

*Inspire all students to discover their strengths, embrace learning, achieve personal excellence, and demonstrate care. Students thrive in a rich, rigorous, and innovative curriculum delivered by highly qualified teachers. Each student learns and grows in a safe, nurturing environment. In collaboration with students, parents, teachers and the community, District 64 provides opportunities for each learner to investigate, be successful, be resilient, and become inspired and empowered as they contribute to our global society.*

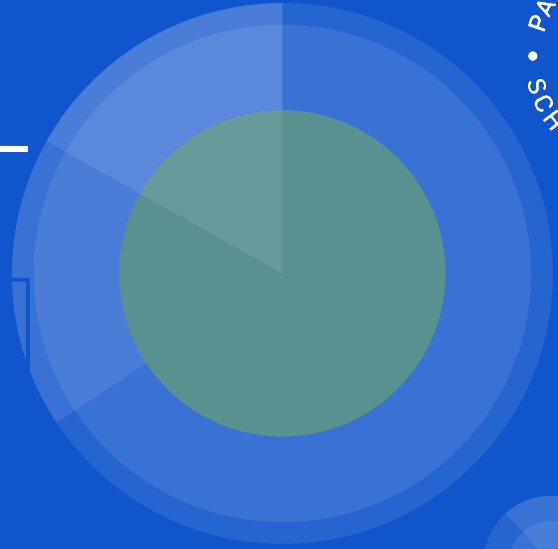


# Proposed Vision

---

## What are we striving for?

*District 64 seeks to provide an engaging curriculum, rooted in rigor, exploration, and innovation, while cultivating interdependent relationships to positively impact the community and the world.*







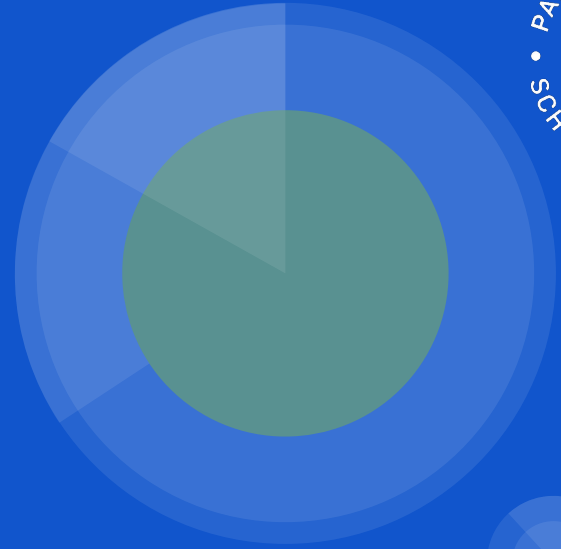
5  
*Goal Areas*

---

30  
*Objectives*

# Maximize Resources for Sustainability

---



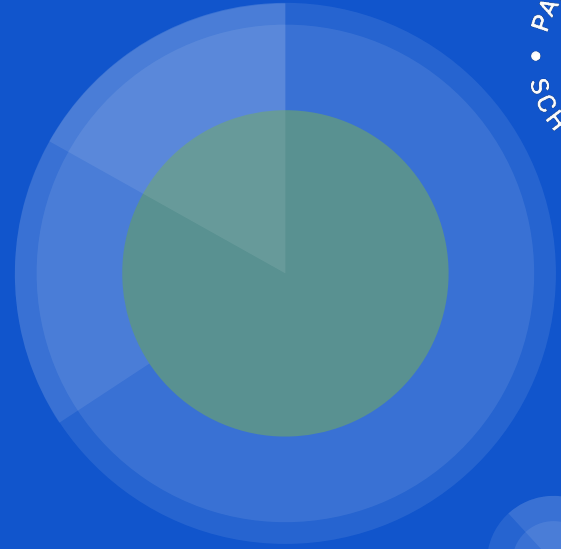
- Implement next **5-year facility plan** by continuing to enhance District facilities towards a 21st century learning environment
- Continue to assess and refine **staffing models** and define roles
- Increase energy efficiency of facilities

# Maximize Resources for Sustainability

---



- Explore opportunities to expand the substitute pool in D64
- Develop a comprehensive plan for ongoing data privacy and cybersecurity
- Maintain financial responsibility while committing to the *enhancement* of student learning and providing necessary resources to sustain facilities



# Broaden Best Practices

---

- Complete a **curriculum review** to increase best practices in Math instruction with a focus on rigor
- Complete a **curriculum review** to increase **inquiry-based, culturally inclusive** instruction in K-5 social studies
- Improve "**green**" educational experiences and "**green**" practices

# Broaden Best Practices

---



- Build capacity to ensure consistency across the district with **Multi-Tiered System of Supports (MTSS)**, 504 plans, and the Special Education program
- Expand staff capacity to design and implement **differentiated lessons**
- Expand staff capacity to make **data-informed decisions** to improve instruction and **interventions**

# Broaden Best Practices

---



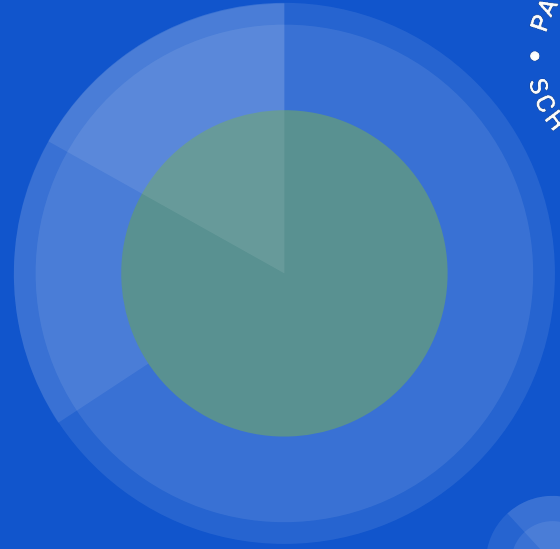
- Evaluate programming and develop trainings for **non-tenured** staff



# Explore Program Expansion

---

- Form and maintain a future-ready group focused on **innovation**
- Develop and implement Pre-K - 8 **Standards-Based practices** in grading and reporting
- Explore full-day kindergarten options and determine outcomes
- Review and implement school schedules and programs that best represent success for 21st century learning

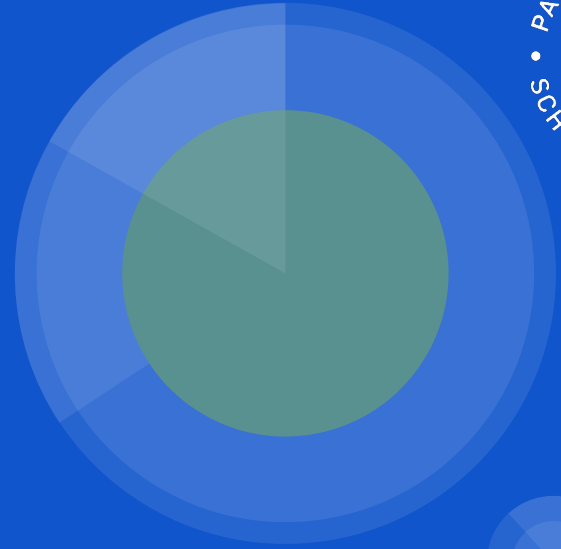


# Explore Program Expansion

---



- Review and enhance the district's **crisis plan**
- Continue to review and implement any necessary changes in **special education** current programs and services
- Continue enhancing the district's **social-emotional learning (SEL)** program





# Enhance Diversity, Inclusion, Equity, and Access

---



- Review and grow hiring practices for greater outreach
- Implement **age-appropriate anti-bias education**
- Ensure access to **culturally inclusive materials** in all subject areas
- Expand school settings/events that honor and celebrate **diversity** and **inclusion**

# Strengthen Relationships and Communication

---

- Review and enhance the district's social media guidelines
- Review and grow a comprehensive communication strategy that guides all District 64 staff
- Further cultivate the **organizational health** of the district



# Strengthen Relationships and Communication

---



- Overhaul district website to provide better navigation and user experience
- Develop and build upon existing and new **community partnerships**
- Promote the positive reputation of staff and learning in D64

# Timeline



<b>Strengthen Relationships and Communication</b>			
<b>Objective: What will be done?</b>	<b>Who is responsible?</b>	<b>Completion Date</b>	<b>How will the objective be evaluated for success?</b>
Review and enhance the district's social media guidelines	Public Info Coord., Dir. of Technology	July 2022	<ul style="list-style-type: none"> <li>- Employees review guidelines and usage recommendations</li> <li>- Host training for employees or create video training</li> </ul>
Review and grow a comprehensive communication strategy that guides all D64 staff	Public Info. Coord.	December 2021	<ul style="list-style-type: none"> <li>- Track social media and website metrics</li> <li>- Survey audience groups</li> </ul>
Further cultivate the organizational health of the district	Superintendent	2021 - 2026	<ul style="list-style-type: none"> <li>- Success of regular inter-departmental meetings</li> <li>- Staff surveys</li> </ul>
Overhaul district website to provide better navigation and user experience	Public Info Coord., Dir. of Technology	July 2023	<ul style="list-style-type: none"> <li>- Review website metrics for hits/visits</li> <li>- Survey staff, parents for ease of navigation</li> </ul>
Develop and build upon existing community partnerships	Superintendent	July 2023	<ul style="list-style-type: none"> <li>- Compare list of community partnerships and programs currently and in 18 months</li> </ul>
Promote the positive reputation of staff and learning in D64	Public Info Coord	2021 - 2026	<ul style="list-style-type: none"> <li>- Annual community survey</li> </ul>

# Timeline



Objectives	Leaders	Timeline
<b>2021</b>		
Form a future-ready group focused on innovation	Asst. Supt. for Student Learning, Director of Student Services	March 2021
Implement next 5-year facility plan by continuing to enhance facilities towards a 21st century learning environment	Superintendent, CSBO, Director of Facility Management	June 2021
Determine full-day Kindergarten Options	Superintendent, Administrative Team, Committee	August 2021
<b>2021-2022</b>		
Explore opportunities to expand the substitute pool	Asst. Supt. for Human Resources	December 2021
Continue to assess & refine staffing models & roles	Asst. Supt. for Human Resources	December 2021
Review & grow a comprehensive communication strategy that guides all D64 staff	Public Information Coordinator	December 2021
Review the district's social media guidelines	Public Information Coordinator & Director of Technology	July 2022
Develop a comprehensive plan for ongoing data privacy & cybersecurity	Director of Technology	July 2022
Review curriculum to increase best practices in Math instruction with a focus on rigor	Asst. Supt. for Student Learning	June 2022
Evaluate programming & develop trainings for non-tenured staff	Director of Student Services	June 2022
Review & enhance the district's crisis plan	Director of Student Services; CSBO	July 2022
<b>2022-2023</b>		
Review & grow hiring practices for greater outreach	Asst. Supt. for Human Resources	January 2023

# Reporting Progress/completion

---



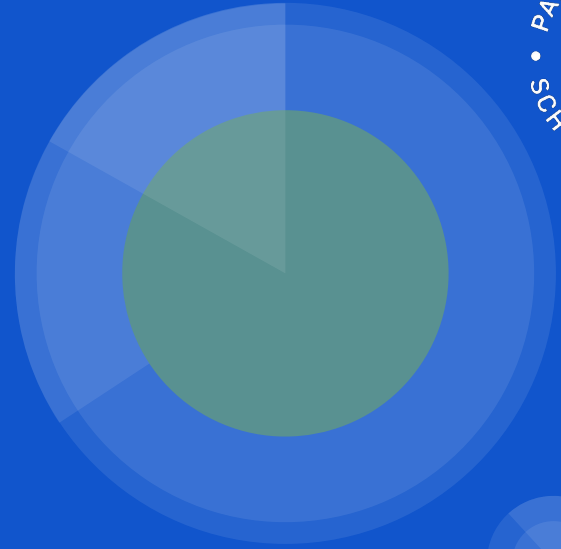
- During the 5 years of this strategic plan, each of the objectives will be presented to the Board of Education upon completion, regardless of whether that item requires Board approval.
- The administrative team will also create a Strategic Plan Dashboard on our website, which will track progress on the goals and objectives.
- What to do when a big idea comes up?

# Next Board Meeting

---

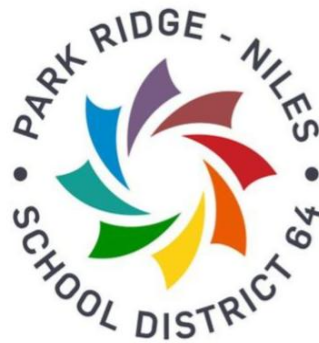


- Share information from student meeting
- Members of the committee will attend to share their point of view on the process and outcome
- Take a deeper look at the plan through Board of Education inquiries and discussion









***PROPOSED***

**STRATEGIC PLAN**

**2021-2026**

As of October 24, 2020

Prepared by  
Weselak & Associates  
Lombard, IL

**WESELAK**  
**& ASSOCIATES**



## Table of Contents

<b>Strategic Plan Overview .....</b>	<b>2</b>
<b>SWOT Analysis Data.....</b>	<b>3</b>
<b>Strengths .....</b>	<b>3</b>
<b>Weaknesses .....</b>	<b>5</b>
<b>Opportunities .....</b>	<b>7</b>
<b>Threats .....</b>	<b>8</b>
<b>SWOT Analysis Summary .....</b>	<b>10</b>
<b>Vision and Mission Statements Process .....</b>	<b>13</b>
<b>Goal Setting.....</b>	<b>14</b>
<b>Action Plans.....</b>	
<b>Goals and Objectives .....</b>	
<b>Timeline .....</b>	
<b>Next Steps .....</b>	<b>16</b>
<b>Appendix .....</b>	
Meeting Agendas .....	
Proposed Vision, Mission and Goals .....	



## **2021-2026 Proposed Strategic Plan**

### **Suggested Vision Statement**

Together we discover, learn, grow and care.

### **Tentative Mission Statement**

- ▶ *Inspire all students to discover their strengths, embrace learning, achieve personal excellence, and demonstrate care.*
- ▶ *Students thrive in a rich, rigorous, and innovative curriculum delivered by highly qualified teachers. setting.*
- ▶ *Each student learns and grows in a safe, nurturing environment.*
- ▶ *In collaboration with students, parents, teachers and the community, District 64 provides opportunities for each learner to investigate, be successful, be resilient, and become inspired and empowered as they contribute to our global society.*

### **Proposed Goals**

1. Provide 21<sup>st</sup> Century Facilities
2. Facilitate Communication and Relationships
3. Improve the Learning Experience
4. Expand Learning Opportunities
5. Enhance Diversity, Inclusion, Equity and Access

## Session I Summary

October 23-24, 2020

### Phase I – Introduction of Process and SWOT Analysis

The first meeting of the Park Ridge-Niles District 64 Strategic Planning Committee was held on October 23 as a virtual meeting on Zoom. Approximately 20 people were in attendance including members of the Board of Education, administrators, teachers, staff, parents and community members.

The meeting began at 6:30 p.m. with a welcome by Dr. Eric Olson. Dr. Olson gave a state of the district presentation to the committee to provide information regarding the school district. Dr. Olson then introduced the facilitator, Anna Weselak of Weselak & Associates, to lead the strategic planning process.

Beginning with a short ice breaker, introductions were made with self-introductions of each person and the stakeholder group he or she was representing. The committee then developed the ground rules upon which they worked. Weselak gave an overview of the process that was to be used for strategic planning and the work began.

The first task of the committee was to complete a SWOT (Strengths, Weaknesses, Opportunities and Treats) analysis. The committee was asked to brainstorm what came to mind to each of them as to what the District is doing well. Strengths were defined as assets that exist within the district and among the stakeholders. The committee members were asked to individually type their items in the Chat Box. The items were all read by the facilitator and saved in the meeting Chat. The list that was generated is as follows.

#### **STRENGTHS**

1. Retaining quality teachers
2. Financial stability
3. Fiscal responsibility
4. Dedicated staff
5. Engaged parents
6. Supt/principal communications to parents
7. Caring about kids
8. Great teachers & collaborative families

9. Parental involvement
10. Excellent teachers
11. Differentiating for all students
12. Music, math, art,
13. Community support
14. Excellent teachers
15. Parent engagement
16. Dedicated Teachers & Staff
17. Resources
18. Parent engagement
19. Parent engagement
20. Constantly striving for high levels of success in all areas
21. Care for kids
22. Great teachers
23. Teachers who care
24. Transparency
25. Great staff, leadership that recognizes talent
26. Legacy
27. SEL at elementary level
28. Teaching the whole child
29. Electives for middle school
30. Traditions in the community
31. Teachers care about their students
32. Wonderful elective program at Middle School
33. Very engaged admin team
34. Responsive leadership (administrators/teachers)
35. Parent engagement
36. Reading
37. Attention to SEL
38. Resources for both teachers and students
39. Dedicated staff
40. Community pride in PR/Niles
41. Relationship between staff/parents and parents/admin
42. Strong support staff
43. Teacher-
44. Abundance of resources
45. SEL support for students
46. Great kids!!
47. Great students
48. Yes, awesome students!
49. Alignment with the high school district

50. Staff willing to do what it takes to get the job done
51. Teacher relationships with teachers
52. Good support for special education students.
53. Strength, reason people move to Park Ridge

## **WEAKNESSES**

For the final activity of the evening, the group once again engaged in a brainstorming session with a focus on District weaknesses. Weaknesses were defined as liabilities that exist within the district and among the stakeholders. For this activity, the full committee was divided into 5 groups. Each group was assigned a recorder who listed the areas of weakness that members of the group perceived. The lists from each group are as follows.

### **Weaknesses**

#### **Group 1:**

1. Handwriting/fine motor skills
2. Spelling and word roots instruction
3. Rigor of instruction/curriculum
4. Foreign language - offer more languages
5. Special education programming and continuum
6. Use of instructional assistants to support Special education students
7. Behavior - positive reinforcements for good behaviors

#### **Group 2:**

1. Sustainability
2. Missed opportunity for innovation or a more innovative curriculum
3. More differentiation, especially for that group of students who fall just below the Channels of Challenge program criteria
4. More rigor
5. District communication, esp. about initiatives like this
6. Group 2: Less emphasis on punitive discipline

#### **Group 3:**

1. Consistency across schools
2. SPED reading program is hard to differentiate for students
3. Differentiation built into the curriculum/Staff being able to differentiate
4. Consistency across the district with curriculum and teachers. Reading program has helped. Consistency across the curriculum.

5. Consistency within SPED across buildings
6. MTSS Structures & Differentiation
7. Core values of the district---what are they?
8. Student Engagement
9. Parent Driven Decisions

#### Group 4:

1. Overfilling plates for all stakeholders.
2. Consistent Communication.
3. Facilities upgrade, 21st century learning, how to create more innovative learning areas.
4. Plan for diversity for the upcoming 5 years.
5. Partner with colleges around the area to acquire great quality teachers.
6. Culture of succession planning, hiring within for administrators.
7. SPED, how SPED services are given to best support students.
8. Full day kindergarten.
9. Play offense rather defense (PR Strategy).
10. Service learning

#### Group 5:

1. Lack of diversity (students and staff)
2. Relationships between some of stakeholder groups could improve
3. Special Education program
4. Improved communication
5. Age of buildings sometimes challenges a 21st century learning model
6. Overcrowding in some schools
7. Innovative curricula design
8. Sometimes our traditions stop us from proceeding forward
9. Student performance on science test scores
10. Lack of full-day kindergarten option (busing challenge that comes with it)
11. Finding time for more staff development

#### Additional items mentioned during whole group discussion:

1. Consistency
2. More innovation!

## SESSION I – PART II

To begin the session on Saturday morning, committee members reviewed the results of the prior evening that were typed into a word document for each committee member. The complete list of Strengths was shared, and the Weaknesses of each group were reviewed.

The committee then completed the SWOT Analysis by dividing into 4 breakout groups. Two groups were asked to identify Opportunities and two groups were asked to identify potential Threats. The definitions of these terms were given as:

Opportunities was defined as: Favorable or advantageous combinations of circumstances that provide the district with the chance to explore new directions

Threats was defined as: Possible dangers that could threaten the viability and future success of the district.

The committee was divided into random breakout room with 5 members in each room. The groups shared the opportunities and treats as assigned for approximately 10 minutes.

Each group reported out to the whole group. The results were typed into the Power Point slides and the results are as follows. The heading for each cluster is in bold type and the comments for each heading are the bullets below the headings.

### **OPPORTUNITIES**

- a. Partnership with PR/Niles Police, Department Park District Libraries
- b. Partner with 207 colleges and univ.
- c. Partner with other community agencies to support initiatives in the schools
- d. Sustainability; outdoor classrooms stainability within the schools ie recycling
- e. Parents as partners; parent engagement in purposeful ways; involvement; tap talents and experiences
- f. Technology: Use internet as learning tool to enhance learning
- g. Involving students in decision making
- h. Partner with other schools and diverse communities
- i. Review practices such as MS electives with students involved as decision makers
- j. Parents as partners; parent engagement in purposeful ways; involvement; tap talents and experiences
- k. Technology: Use internet as learning tool to enhance learning



- l. Involving students in decision making
- m. Partner with other schools and diverse communities
- n. Review practices such as MS electives with students involved as decision makers
- o. Parent partnerships moving forward
- p. Look at schedules and programming to increase educational needs to support needs of students and communities.
- q. Professional development to grow to work together and grow professionally.
- r. Improve and grow in a growth mindset for staff.
- s. Support staff to be risk takers to be better and not be afraid to do it different.
- t. Great teachers now and grow new teachers/leaders in the district.
- u. Take long view in creating leaders for the future.
- v. Try other things because of good test scores
- w. Use technology in different ways; cold weather, home bound, link students and teacher
- x. All students now have access to tech K-8
- y. Current COVID may have caused anxiety in students, address this when students return to classrooms support with social workers available in the district

### **THREATS**

- a. Regulation in policy from State Board of Education
- b. Change of policy at state level
- c. Population growth
- d. Population flight due to raise in taxes
- e. Post COVID unintended consequences
- f. Data privacy for children
- g. Social media related to misinformation
- h. Social media related to bullying
- i. Special Ed laws
- j. Not progressing forward with new approaches to new ideas, strategies including discipline
- k. Teachers union vs administration relationship
- l. Spacing issues and physical infrastructure
- m. Communication issues as to what is going on between teachers, students, parents, community
- n. Financial aspect of COVID spending prevent money on curricula
- o. Lack of utilizing momentum from COVID to drive innovation and tech
- p. Lack of follow-up on use of tools and training perhaps use pilot study to implement curricula with staff buy-in
- q. Lack of staff buy-in new strategies and technologies
- r. Lack of diversity may harm cultural competency among students and staff.

- s. Worldwide issues occurring in society.
- t. Lack of preparation of students for a global society.
- u. PR exceptionalism—we have never done it that way. Tradition blockers
- v. Lack of continued curriculum rigor
- w. Continually changing curriculum and its effects on students and teacher buy-in
- x. Shortsightedness with dependence on tech that may affect academic rigor

A discussion was held to show the interconnectedness between Strengths, Weaknesses, Opportunities and Threats. Some of the same items may appear in more than one column. Strengths and Opportunities are positive forces while Weaknesses and Threats are negative. Strengths and Weaknesses are internal drivers while Opportunities and Threats are external dimensions.

The following chart displays a summary of the SWOT analysis with all the items listed under the column where they were identified.

## SWOT Analysis Summary

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> <li>• Retaining quality teachers</li> <li>• Financial stability</li> <li>• Fiscal responsibility</li> <li>• Dedicated staff</li> <li>• Engaged parents</li> <li>• Supt/principal communications to parents</li> <li>• Caring about kids</li> <li>• Great teachers &amp; collaborative families</li> <li>• Parental involvement</li> <li>• Excellent teachers</li> <li>• Differentiating for all students</li> <li>• Music, math, art,</li> <li>• Community support</li> <li>• Excellent teachers</li> <li>• Parent engagement</li> <li>• Dedicated Teachers &amp; Staff</li> <li>• Resources</li> <li>• Parent engagement</li> <li>• Parent engagement</li> <li>• Constantly striving for high levels of success in all areas</li> <li>• Care for kids</li> <li>• Great teachers</li> <li>• Teachers who care</li> <li>• Transparency</li> <li>• Great staff, leadership that recognizes talent</li> <li>• Legacy</li> <li>• SEL at elementary level</li> <li>• Teaching the whole child</li> <li>• Electives for middle school</li> <li>• Traditions in the community</li> <li>• Teachers care about their students</li> <li>• Wonderful elective program at Middle School</li> <li>• Very engaged admin team</li> <li>• Responsive leadership (administrators/teachers)</li> <li>• Parent engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Handwriting/fine motor skills</li> <li>• Spelling and word roots instruction</li> <li>• Rigor of instruction/curriculum</li> <li>• Foreign language - offer more languages</li> <li>• Special education programming and continuum</li> <li>• Use of instructional assistants to support Special education students</li> <li>• Behavior - positive reinforcements for good behaviors</li> <li>• Sustainability</li> <li>• Missed opportunity for innovation or a more innovative curriculum</li> <li>• More differentiation, especially for that group of students who fall just below the Channels of Challenge program criteria</li> <li>• More rigor</li> <li>• District communication, esp. about initiatives like this</li> <li>• Group 2: Less emphasis on punitive discipline</li> <li>• Consistency across schools</li> <li>• SPED reading program is hard to differentiate for students</li> <li>• Differentiation built into the curriculum/Staff being able to differentiate</li> <li>• Consistency across the district with curriculum and teachers. Reading program has helped. Consistency across the curriculum.</li> <li>• Consistency within SPED across buildings</li> <li>• MTSS Structures &amp; Differentiation</li> <li>• Core values of the district---what are they?</li> <li>• Student Engagement</li> <li>• Parent Driven Decisions</li> <li>• Overfilling plates for all stakeholders.</li> <li>• Consistent Communication.</li> <li>• Facilities upgrade, 21st century learning, to create more innovative learning areas.</li> <li>• Plan for diversity for the upcoming 5 years.</li> </ul>

<p style="text-align: center;"><b>STRENGTHS (continued)</b></p> <ul style="list-style-type: none"> <li>• Reading</li> <li>• Attention to SEL</li> <li>• Resources for both teachers and students</li> <li>• Dedicated staff</li> <li>• Community pride in PR/Niles</li> <li>• Relationship between staff/parents and parents/admin</li> <li>• Strong support staff</li> <li>• Teacher-</li> <li>• Abundance of resources</li> <li>• SEL support for students</li> <li>• Great kids!!</li> <li>• Great students</li> <li>• Yes, awesome students!</li> <li>• Alignment with the high school district</li> <li>• Staff willing to do what it takes to get the job done</li> <li>• Teacher relationships with teachers</li> <li>• Good support for special education students.</li> <li>• Strength, reason people move to Park Ridge</li> </ul>	<p style="text-align: center;"><b>WEAKNESSES (continued)</b></p> <ul style="list-style-type: none"> <li>• Partner with colleges around the area to acquire great quality teachers.</li> <li>• Culture of succession planning, hiring within for administrators.</li> <li>• SPED, how SPED services are given to best support students.</li> <li>• Full day kindergarten.</li> <li>• Play offense rather defense (PR Strategy).</li> <li>• Service learning</li> <li>• Lack of diversity (students and staff)</li> <li>• Relationships between some of stakeholder groups could improve</li> <li>• Special Education program</li> <li>• Improved communication</li> <li>• Age of buildings sometimes challenges a 21st century learning model</li> <li>• Overcrowding in some schools</li> <li>• Innovative curricula design</li> <li>• Sometimes our traditions stop us from proceeding forward</li> <li>• Student performance on science test scores</li> <li>• Lack of full-day kindergarten option (busing challenge that comes with it)</li> <li>• Finding time for more staff development</li> <li>• Consistency</li> <li>• innovation!</li> </ul>
<p style="text-align: center;"><b>OPPORTUNITIES</b></p> <ul style="list-style-type: none"> <li>• Partnership with PR/Niles Police, Department Park District Libraries</li> <li>• Partner with 207 colleges and univ.</li> <li>• Partner with other community agencies to support initiatives in the schools</li> <li>• Sustainability: outdoor classrooms stainability within the schools i.e. recycling</li> <li>• Parents as partners; parent engagement in purposeful ways; involvement; tap talents and experiences</li> <li>• Technology: use internet as learning tool to enhance learning</li> <li>• Involving students in decision making</li> </ul>	<p style="text-align: center;"><b>THREATS</b></p> <ul style="list-style-type: none"> <li>• Regulation in policy from State Board of Education</li> <li>• Change of policy at state level</li> <li>• Population growth</li> <li>• Population flight due to raise in taxes</li> <li>• Post COVID unintended consequences</li> <li>• Data privacy for children</li> <li>• Social media related to misinformation</li> <li>• Social media related to bullying</li> <li>• Special Ed laws</li> <li>• Not progressing forward with new approaches to new ideas, strategies including discipline</li> <li>• Teachers union vs administration relationship</li> <li>• Spacing issues and physical infrastructure</li> </ul>

<b>OPPORTUNITIES (continued)</b>	<b>THREATS (continued)</b>
<ul style="list-style-type: none"> <li>• Partner with other schools and diverse communities</li> <li>• Review practices such as MS electives with students involved as decision makers</li> <li>• Parents as partners; parent engagement in purposeful ways; involvement; tap talents and experiences</li> <li>• Technology: Use internet as learning tool to enhance learning</li> <li>• Involving students in decision making</li> <li>• Partner with other schools and diverse communities</li> <li>• Review practices such as MS electives with students involved as decision makers</li> <li>• Parent partnerships moving forward</li> <li>• Look at schedules and programing to increase educational needs to support needs of students and communities.</li> <li>• Professional development to grow to work together and grow professionally.</li> <li>• Improve and grow in a growth mindset for staff.</li> <li>• Support staff to be risk takers to be better and not be afraid to do it different.</li> <li>• Great teachers now and grow new teachers/leaders in the district.</li> <li>• Take long view in creating leaders for the future.</li> <li>• Try other things because of good test scores</li> <li>• Use technology in different ways: cold weather, home bound, link students and teacher</li> <li>• All students now have access to tech K-8</li> <li>• Current COVID may have caused anxiety in students, address this when students return to classrooms support with social workers available in the district</li> </ul>	<ul style="list-style-type: none"> <li>• Communication issues as to what is going on between teachers, students, parents, community</li> <li>• Financial aspect of COVID spending prevent money on curricula</li> <li>• Lack of utilizing momentum from COVID to drive innovation and tech</li> <li>• Lack of follow-up on use of tools and training perhaps use pilot study to implement curricula with staff buy-in</li> <li>• Lack of staff buy-in new strategies and technologies</li> <li>• Lack of diversity may harm cultural competency among students and staff.</li> <li>• Worldwide issues occurring in society.</li> <li>• Lack of preparation of students for a global society.</li> <li>• PR exceptionalism—we have never done it that way. Tradition blockers</li> <li>• Lack of continued curriculum rigor</li> <li>• Continually changing curriculum and its effects on students and teacher buy-in</li> <li>• Shortsightedness with dependence on tech that may affect academic rigor</li> </ul>

## **VISION AND MISSION STATEMENTS**

The next task of the committee was to review and refine the Vision and Mission Statements. Based on the state of the district and the SWOT analysis, the Vision and Mission statements from the Strategic Vision 2020 (Strategic Plan 2015-2020) were reviewed. The Vision Statement, for the purpose of this strategic plan, is defined as to “what” the district does, and the Mission is “how” the District will do what it intends as stated in the Vision.

The Vision and Mission Statements will be further refined by the Administrative Team. The group concluded on October 24 with the following Vision and Mission with the understanding that the Administrative Team will review and refine the statements. The committee came to a consensus that the primary premise of these statements should be reflected in the final statements. It should be noted that some members felt that it was not the responsibility of the District to prepare students for a global society.

### **Suggested Vision Statement**

Together we discover, learn, grow and care.

### **Proposed Mission Statement**

- District 64 will inspire all students to discover their strengths, embrace learning, achieve personal excellence, and demonstrate care; as
- Students thrive in a rich, rigorous, and innovative curriculum delivered by highly qualified teachers; where
- Each student learns and grows in a safe, nurturing environment; and
- In collaboration with students, parents, teachers and the community, District 64 provides opportunities for each learner to investigate, be successful, be resilient, and become inspired and empowered as they contribute to our global society.

## 2021-2026 GOAL SETTING

The final task of the day for the Strategic Planning Committee was to develop 3 to 5 goals for the next 5 years. This was done as a Brainstorming activity. Each committee member was asked to silently write suggested outcomes for District 64 on a sheet of paper, listing as many outcomes as they wished with only one outcome per line. Each committee member was given 5 minutes to share his/her list with another committee member to see if there were any similarities in the lists. The committee then worked in small breakout groups to sort their individual lists. Each group also recorded how many people included the same item in their individual lists. The entire committee came back together as the whole committee to report out their results.

The reporter for each group reported items from their list and they were recorded on spreadsheet by the facilitator. It was noted how many times each item was mentioned within all the groups. Each group took turns identifying items from their lists until all items were exhausted.

The items were then sorted into groups of similar items. Based on the items in each column, a goal statement was identified for each column using SMART (Specific, Measurable, Attainable, Realistic, Timed) Goal criteria.

The result of the sorting activity identified the following 5 goals based on the items identified in the brainstorming activity. The number given after each item indicates how many times each item was mentioned within the entire committee.

The following goals are being proposed for 2021-2026. Beneath each goal is the list of items sorted and written by the committee members that helped to define each goal.

## 2021-2026 Proposed Goals

Goal # 1 Provide 21 <sup>st</sup> Century Facilities	Goal #2 Facilitate Communication and Relationships (Engaging Stakeholders Nurturing Partnerships)	Goal #3 Improve the Learning Experience	Goal #4 Expand Learning Opportunities	Goal #5 Enhance Diversity, Inclusion, Equity, and Access
21 <sup>st</sup> Century Learning Places (13)	Relationships between Stakeholders (7)	Differentiated Instruction (10)	Increasing Inquiry/innovation in Curriculum (9)	Diversity Programs and Educators (6)
Full day Kindergarten. (9)	Update Communication Strategies/Website (4)	Teacher Recruitment and Development (7)	Best Practices/Research Based (8)	Promote Anti-Racist learning (1)
Commitment to Sustainability (5)	Data Privacy by Design Policy (3)	Consistency of Curriculum and Program (5)	Curriculum for Global Stewards (4)	Increase Global Language Offerings (1)
Post COVID Setting (2)	Meaningful Parent and Community Volunteers (1)	Increase Academic Rigor & Challenge (3)	Standard Based Learning (3)	
	Create Environment for Stakeholder Contributions (1)	Restorative Justice (3)	Create Robust STEAM Curricula (2)	
		Enhancing SPED (2)	Empower Teachers to Lead (1)	
		Spend time on basics (1)		
		Retain seasoned teachers (1)		
		Professional Development Time for different abilities in classroom (1)		



## NEXT STEPS

Following the close of the session on October 24, the committee understands that the following steps will be taken in the journey to complete the District 64 Strategic Plan for 2021-2026.

On a mutually agreed upon date, Anna Weselak, facilitator of the Strategic Plan, will meet virtually with the Administrative staff to refine the Vision and Mission Statements.

Once the proposed Vision and Mission Statements are developed, the Administrative Staff will again meet with Anna Weselak to develop the Action Plan to include the five Goals.

It is understood by the committee that it is the responsibility of the Administrative team to complete and carry out the Action Plan. The Action Plan will be driven by the items listed by the Strategic Planning Committee. Included in Action Plan will be the Objectives for each goal, the resources necessary to carry out each Objective, who will be responsible for overseeing each Objective, how each Objective will be evaluated and the timeline for each Objective within the 5 year span of this Strategic Plan. The wording for each goal will be refined by the Administrative Team as the Action Plans are developed.

Upon completion of the Action Plans, the Strategic Planning Committee will review the proposed Strategic Plan which will include a summary of the SWOT Analysis and drafted versions of the Vision Statement, Mission, Goals and Action Plans. Following this meeting, the comments and suggestions of the Strategic Planning Committee will be incorporated into the final Strategic Plan, which shall be presented to the District 64 Board of Education for adoption no later than January 2021.

Details of these next steps will be incorporated into this report as the steps are completed.

For any questions or comments, please do not hesitate to contact Anna Weselak, Weselak & Associates at [aweselak@weselak.com](mailto:aweselak@weselak.com) or 630-889-0626.



## 2021-2026 Strategic Plan

### Suggested Motto

*Together we discover, learn, grow, and care.*

### Suggested Mission Statement

(why do we exist/what's our purpose)

- ▶ *To foster opportunities for **discovery***
- ▶ *To engage in a quality education that accelerates **learning***
- ▶ *To develop skills and abilities so that all can **grow***
- ▶ *To nurture interdependence, appreciation of differences, and **care** for self and others*

### Suggested Vision Statement

(what are we striving for)

- ▶ *District 64 seeks to provide an engaging curriculum, rooted in rigor, exploration, and innovation, while cultivating interdependent relationships to positively impact the community and the world.*

<b>Maximize Resources for Sustainability</b>	<b>Broaden Best Practices</b>	<b>Explore Program Expansion</b>	<b>Enhance diversity, inclusion, equity, and access</b>	<b>Strengthen Relationships and Communication</b>
Maintain financial responsibility while committing to the <i>enhancement</i> of student learning and providing necessary resources to sustain facilities	Improve "green" educational experiences and "green" practices	Form a future-ready group focused on innovation	Review and grow hiring practices for greater outreach	Review the district's social media guidelines
Increase energy efficiency of facilities	Complete a curriculum review to increase best practices in Math instruction with a focus on rigor	Explore full-day kindergarten options	Implement age-appropriate anti-bias education	Review and grow a comprehensive communication strategy that guides all District 64 staff
Implement next 5-year facility plan by continuing to enhance District facilities towards a 21st century learning environment	Complete a curriculum review to increase inquiry-based, culturally inclusive instruction in K-5 social studies	Develop and implement Pre-K - 8 Standards-Based practices in grading and reporting	Ensure access to culturally inclusive materials in all subject areas	Further cultivate the organizational health of the district
Develop a comprehensive plan for ongoing data privacy and cybersecurity	Expand staff capacity to design and implement differentiated lessons	Review and enhance the district's crisis plan	Expand school settings/events that honor and celebrate diversity	Overhaul district website to provide better navigation and user experience
Continue to assess and refine staffing models and define roles	Expand staff capacity to make data-informed decisions to improve instruction and interventions	Continue to review and implement any necessary changes in special education current programs and services		Develop and build upon existing community partnerships
Explore opportunities to expand the substitute pool in District 64	Build capacity to ensure consistency across the district with Multi-Tiered Systems of Support (MTSS), 504 plans, and the Special Education program	Review and implement school schedules and programs that best represent success for 21st century learning		Promote the positive reputation of staff and learning in District 64
	Evaluate programming and develop trainings for non-tenured staff	Continue enhancing the district's social-emotional learning program		

<b>Maximize Resources for Sustainability</b>			
<b>Objective: What will be done?</b>	<b>Who is responsible?</b>	<b>Completion Date</b>	<b>How will the objective be evaluated for success?</b>
Maintain financial responsibility while committing to the <i>enhancement</i> of student learning and providing necessary resources to sustain facilities	CSBO, Director of Fiscal Management, Assistant Superintendent of HR	2021 - 2026	- Five-Year Financial Projections update at key points during year - maintain Fund Balance Policy
Increase energy efficiency of facilities	Director of Facility Management, CSBO	2021 - 2026	- Benchmark electrical, natural gas and water usage
Implement next 5-year facility plan by continuing to enhance District facilities towards a 21st century learning environment	Superintendent, CSBO, Director of Facility Management	June 2021	- 10 Year Health Life Safety Survey 2025 - Annual review of completed projects
Develop a comprehensive plan for ongoing data privacy and cybersecurity	Director of Tech	July 2022	- Plan approved for the TLE seal from Cosn
Continue to assess and refine staffing models and define roles	Assistant Superintendent for Human Resources	2021 - 2026	- Structured rubric for TA need and hiring - Rubrics for different employee group case loads
Explore opportunities to expand the substitute pool in D64	Assistant Superintendent for Human Resources	2021 - 2026	- Substitute fill rates through AESOP - Third party vendors that successfully fill open positions

<b>Broaden Best Practices</b>			
<b>Objective: What will be done?</b>	<b>Who is responsible?</b>	<b>Completion Date</b>	<b>How will the objective be evaluated for success?</b>
Complete a curriculum review to increase best practices in Math instruction with a focus on rigor	Assistant Superintendent for Student Learning	June 2022	- Classroom implementation of new math practices
Complete a curriculum review to increase inquiry-based, culturally inclusive instruction in K-5 social studies	Assistant Superintendent for Student Learning	June 2023	- Classroom implementation of new social studies practices
Improve "green" educational experiences and "green" practices	Assistant Superintendent for Student Learning	June 2025	- Implementation of "green" educational experiences and "green" practices
Build capacity to ensure consistency across the district with MTSS, 504 plans, and the Special Education program	Director of Student Services	June 2023	- IDEA Professional Development Needs Assessment - Parent IEP feedback survey - Building data review
Expand staff capacity to design and implement differentiated lessons	Assistant Superintendent for Student Learning, Director of Student Services	2021 - 2026	- Staff completion of professional development sequence - Design of differentiated lessons in each subject area - Appropriate interventions to support MTSS - Review of EE data by building
Expand staff capacity to make data-informed decisions to improve instruction and interventions	Assistant Superintendent for Student Learning, Director of Student Services	2021 - 2026	- Lesson design based on student data - Implementation of MTSS process - Staff attendance at professional development
Evaluate programming and develop trainings for non-tenured staff	Director of Student Services	June 2022	- IDEA Professional Development Needs Assessment - Staff training feedback surveys - Non-tenured staff attendance training data

<b>Explore Program Expansion</b>			
<b>Objective: What will be done?</b>	<b>Who is responsible?</b>	<b>Completion Date</b>	<b>How will the objective be evaluated for success?</b>
Form a future-ready group focused on innovation	Assistant Superintendent for Student Learning, Director of Tech	March 2021	- Recruitment of staff; Formation of Committee
Explore full-day kindergarten options and determine outcomes	Superintendent, Assistant Superintendent for Student Learning	August 2021	- Formation of Committee - Committee activities to understand the cost and benefits of full-day K - Recommendation to Board
Develop and implement Pre-K - 8 Standards-Based practices in grading and reporting	Assistant Superintendent for Student Learning, Director of Tech	2021 - 2026	- Implementation of K-8 Standards-Based Report Card
Review and enhance the district's crisis plan	Director of Student Services; CSBO	July 2022	- Updated policies and procedures
Continue to review and implement any necessary changes in special education current programs and services	Director of Student Services	July 2024	- Expanded continuum of services - Decrease in rate of outplacements
Review and implement school schedules and programs that best represent success for 21st century learning	Assistant Superintendent for Student Learning	2021 - 2026	- Revised schedules to support 21st century student learning
Continue enhancing the district's social-emotional learning program	Assistant Superintendent for Student Learning	2021-2026	- Completion of SEL audit, identification of clear learning targets for expanded program

<b>Enhance diversity, inclusion, equity, and access</b>			
<b>Objective: What will be done?</b>	<b>Who is responsible?</b>	<b>Completion Date</b>	<b>How will the objective be evaluated for success?</b>
Review and grow hiring practices for greater outreach	Assistant Superintendent for H.R.	Jan 2023	- Job postings and outreachs targeted at Diversity publications and institutions
Implement age-appropriate anti-bias education	Assistant Superintendent for Student Learning; Director of Student Services	June 2023	- Integration of anti-bias education into SEL curriculum
Ensure access to culturally inclusive materials in all subject areas	Assistant Superintendent for Student Learning	June 2025	- Review of materials for equity/inclusiveness
Expand school settings/events that honor and celebrate diversity	Assistant Superintendent for Student Learning; Director of Student Services	2021 - 2026	-Building events calendar

<b>Strengthen Relationships and Communication</b>			
<b>Objective: What will be done?</b>	<b>Who is responsible?</b>	<b>Completion Date</b>	<b>How will the objective be evaluated for success?</b>
Review and enhance the district's social media guidelines	Public Info Coord., Dir. of Technology	July 2022	- Employees review guidelines and usage recommendations - Host training for employees or create video training
Review and grow a comprehensive communication strategy that guides all D64 staff	Public Info. Coord.	December 2021	- Track social media and website metrics - Survey audience groups
Further cultivate the organizational health of the district	Superintendent	2021 - 2026	- Success of regular inter-departmental meetings - Staff surveys
Overhaul district website to provide better navigation and user experience	Public Info Coord., Dir. of Technology	July 2023	- Review website metrics for hits/visits - Survey staff, parents for ease of navigation
Develop and build upon existing community partnerships	Superintendent	July 2023	- Compare list of community partnerships and programs currently and in 18 months
Promote the positive reputation of staff and learning in D64	Public Info Coord	2021 - 2026	- Annual community survey



## Goals Completion Timeline

Objectives	Leaders	Timeline
		<b>2021</b>
Form a future-ready group focused on innovation	Asst. Supt. for Student Learning, Director of Student Services	March 2021
Implement next 5-year facility plan by continuing to enhance facilities towards a 21st century learning environment	Superintendent, CSBO, Director of Facility Management	June 2021
Determine full-day Kindergarten Options	Superintendent, Administrative Team, Committee	August 2021
		<b>2021-2022</b>
Explore opportunities to expand the substitute pool	Asst. Supt. for Human Resources	December 2021
Continue to assess & refine staffing models & roles	Asst. Supt. for Human Resources	December 2021
Review & grow a comprehensive communication strategy that guides all D64 staff	Public Information Coordinator	December 2021
Review the district's social media guidelines	Public Information Coordinator & Director of Technology	July 2022
Develop a comprehensive plan for ongoing data privacy & cybersecurity	Director of Technology	July 2022
Review curriculum to increase best practices in Math instruction with a focus on rigor	Asst. Supt. for Student Learning	June 2022
Evaluate programming & develop trainings for non-tenured staff	Director of Student Services	June 2022
Review & enhance the district's crisis plan	Director of Student Services; CSBO	July 2022
		<b>2022-2023</b>
Review & grow hiring practices for greater outreach	Asst. Supt. for Human Resources	January 2023
Review curriculum to adopt an inquiry-based, culturally inclusive K-5 social studies curriculum aligned to ELA whenever possible	Asst. Supt. for Student Learning	June 2023
Build capacity to ensure district-wide consistency with MTSS, 504 plans, & the Special Education program	Director of Student Services	June 2023
Develop & build upon existing community partnerships	Superintendent	July 2023
Overhaul district website for better navigation & user experience	Public Information Coordinator & Director of Technology	July 2023
		<b>2023-2024</b>
Implement age-appropriate anti-bias education	Asst. Supt. for Student Learning, Director of Student Services	June 2024
Expand staff capacity to design and implement differentiated lesson	Asst. Supt. for Student Learning, Director of Student Services	June 2024
Expand staff capacity to make data-informed decisions to improve instruction & interventions	Asst. Supt. for Student Learning, Director of Student Services	June 2024
Continue to review & implement any necessary changes in special education current programs & services	Director of Student Services	July 2024
Develop & implement PreK-8 Standards-Bases practices in grading & reporting	Asst. Supt. for Student Learning, Director of Student Services	August 2024
		<b>2024-2025</b>
Ensure access to culturally inclusive materials in all subject areas	Asst. Supt. for Student Learning	June 2025
Improving green curriculum & green practices	Asst. Supt. for Student Learning	June 2025
Review & implement school schedules & programs that best represent success for 21st century learning	Asst. Supt. for Student Learning	June 2025
		<b>2025-2026</b>
Increase energy efficiency of facilities	Director of Facility Management, CSBO	June 2026
Expand school settings/events that honor & celebrate diversity	Asst. Supt. for Student Learning, Director of Student Services	June 2026
Further cultivate the organizational health of the district	Superintendent	June 2026
Maintain financial responsibility while committing to the enhancement of student learning & providing necessary resources to sustain facilities	CSBO, Asst. Supt. for Human Resources	June 2026
Promote the positive reputation of staff and learning in D64	Public Information Coordinator	June 2026

Approval of Recommended Personnel Report

ACTION ITEM 21-02-4

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Personnel Report dated February 11, 2021, 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:

February 11, 2021  
Personnel Report

Sara Odland-Beyna	Employ as .5 Assistant Director of Communications effective January 27, 2021 - \$22,500.
Ann Marie Bartee	Retire as Teaching Assistant at Franklin School effective June 11, 2021.
Diane Lohens	Retire as Teaching Assistant at Carpenter School effective June 11, 2021.

Consent Agenda

ACTION ITEM 21-02-5

I move that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda for February 11, 2021, which includes: Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending December 31, 2020; Second Reading and Approval of Policies from PRESS 106; Approval of Hold or Release of Closed Minutes; and Audio Closed Recordings (None).

The votes were cast as follows:

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

**Community Consolidated School District No. 64**

**Disbursement Detail Listing**

Bank Name: Accounts Payable  
 Bank Account: 885360644

Date Range: 07/01/2020 - 01/19/2021  
 Voucher Range: 1145 - 1149

Sort By: Vendor  
 Dollar Limit: \$0.00

Fiscal Year: 2020-2021

Print Employee Vendor Names     Exclude Voided Checks     Exclude Manual Checks     Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount	
						Check Total:	\$1,704.75
NCB	01/19/2021	1146	Employee Vendor	10.0000.2225.3410.000.00.000000	Communication Allowance	\$165.00	
NCB	01/19/2021	1146	Employee Vendor	20.0000.2543.3410.000.00.000000	Communication Allowance	\$165.00	
						Check Total:	\$330.00
134029	01/19/2021	1147	Whitney - DeLaMar, Marybeth	10.0000.2410.3410.205.00.000000	Comm. allowance	\$165.00	
						Check Total:	\$165.00
						Bank Total:	\$118,510.40

<u>Fund</u>	<u>Amount</u>
10	\$25,812.42
20	\$92,532.98
40	\$165.00
<b>Fund Totals:</b>	<b>\$118,510.40</b>

End of Report

Disbursements Grand Total: \$118,510.40

**Community Consolidated School District No. 64**

**Disbursement Detail Listing**

Bank Name: Accounts Payable  
 Bank Account: 885360644

Date Range: 02/11/2021 - 02/11/2021  
 Voucher Range: 1156 - 1159

Sort By: Vendor  
 Dollar Limit: \$0.00

Fiscal Year: 2020-2021

Print Employee Vendor Names     Exclude Voided Checks     Exclude Manual Checks     Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount	
134062	02/11/2021	1159	West Music Company	10.0000.1112.4100.207.00.000000	NINO NINO5	\$53.97	
134062	02/11/2021	1159	West Music Company	10.0000.1112.4100.207.00.000000	PROMARK FPY20	\$67.60	
134062	02/11/2021	1159	West Music Company	10.0000.1112.4100.207.00.000000	BASIC BEAT BBC01	\$25.65	
134062	02/11/2021	1159	West Music Company	10.0000.1112.4100.207.00.000000	SHIPPING & HANDLING	\$73.93	
						Check Total:	\$1,738.00
NCB	02/11/2021	1158	Wevideo, Inc.	10.0000.2225.3160.000.00.000000	WeVideo licenses - additional 300 seats - 32	\$386.09	
						Check Total:	\$386.09
134063	02/11/2021	1159	WIPFLI	10.0000.2310.3170.000.00.000000	balance of audit invoice	\$7,862.50	
						Check Total:	\$7,862.50
NCB	02/11/2021	1158	Wow! Business	10.0000.2633.3420.000.00.000000	Jan internet EM	\$864.99	
						Check Total:	\$864.99
						Bank Total:	\$760,204.30

<u>Fund</u>	<u>Amount</u>
10	\$139,119.48
20	\$155,619.05
30	\$12,859.05
40	\$225,540.25
60	\$226,866.47
80	\$200.00
<b>Fund Totals:</b>	<b>\$760,204.30</b>

End of Report

Disbursements Grand Total: \$760,204.30

## Community Consolidated School District No. 64

### Fund Balances

Fiscal Year: 2020-2021

Month: January

Year: 2021

Fund Type:

Include Cash Balance

FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	Education Fund	\$32,122,994.16	\$30,862,975.44	(\$32,519,863.58)	(\$113,072.09)	\$30,353,033.93
20	Operations & Maintenance Fund	\$3,478,196.17	\$3,148,621.80	(\$3,805,039.46)	(\$783,925.00)	\$2,037,853.51
30	Debt Services Fund	\$3,667,378.08	\$915,534.99	(\$2,340,450.14)	\$896,997.09	\$3,139,460.02
40	Transportation Fund	\$1,924,279.79	\$1,106,261.65	(\$948,276.96)	\$0.00	\$2,082,264.48
50	Municipal Retirement Fund	\$834,815.39	\$406,275.06	(\$545,399.80)	\$0.00	\$695,690.65
51	Social Security/Medicare Fund	\$585,806.83	\$477,771.08	(\$604,292.36)	\$0.00	\$459,285.55
60	Capital Projects Fund	\$3,100,311.72	\$1,933.32	(\$4,555,709.64)	\$0.00	(\$1,453,464.60)
61	Cap Projects Fund - 2017 Debt Certs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70	Working Cash Fund	\$812,220.81	\$261,207.35	\$0.00	\$0.00	\$1,073,428.16
80	Tort Fund	\$617,632.11	\$192,220.18	(\$501,268.00)	\$0.00	\$308,584.29
<b>Grand Total:</b>		<b>\$47,143,635.06</b>	<b>\$37,372,800.87</b>	<b>(\$45,820,299.94)</b>	<b>\$0.00</b>	<b>\$38,696,135.99</b>

End of Report

This Report Can be Viewed on the

[Financial Data Current](#)



To: Board of Education  
Dr. Eric Olson, Superintendent

From: Valerie Varhalla, Director of Business Services

Date: February 11, 2021

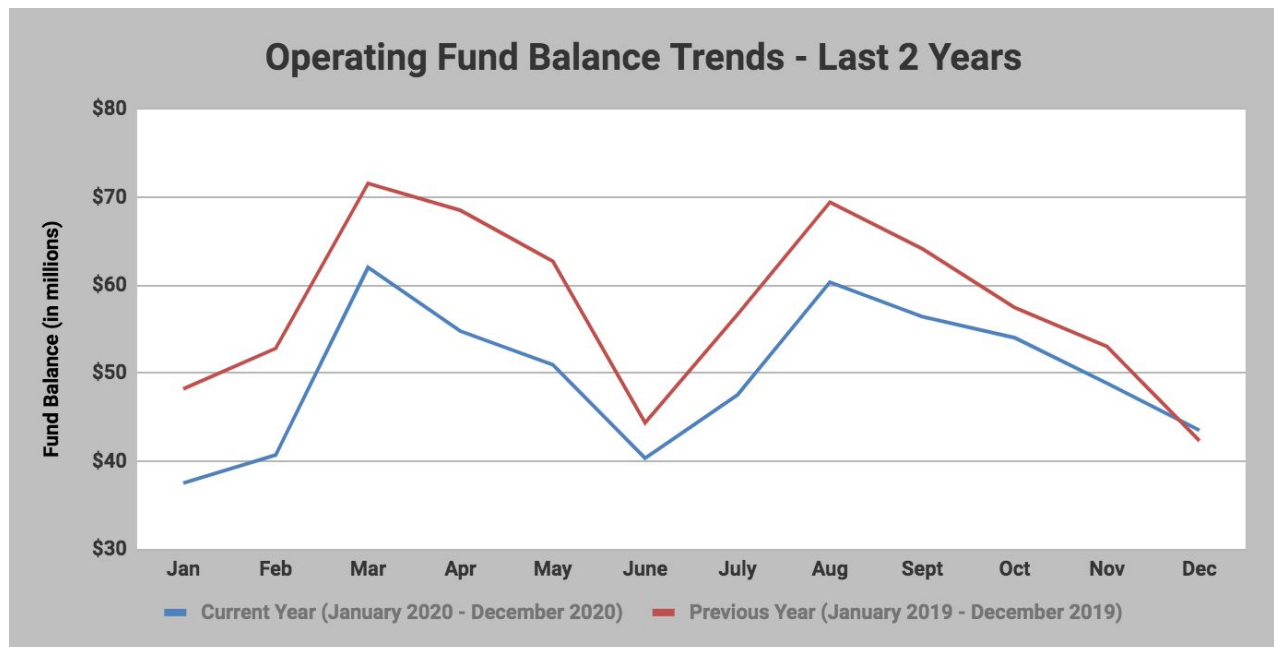
Subject: Financial Update for the Period Ending December 31, 2020

---

Attached for your review are the following reports as of December 31, 2020:

- Fund Balance Report
- Revenue Summary Report
- Expenditure Summary Report

Fund balance in the Operating Funds decreased by \$5.4 million in December to \$43.5 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 February/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 typically scarce.



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

- February-Fund balance typically increases starting in February due to the first installment of property tax revenue collections.
- May and June – The two fund balance lines decreased at varying angles because the District's biweekly payroll schedule produced a different number of payrolls each month.
- In October 2020, fund balance in Capital Projects (fund 60) did drop negative. At the end of each calendar year, the District does a transfer from the Education to Operations and Maintenance to Capital Projects to cover then necessary construction. The district is just finishing making all the necessary Capital Projects payments for the school year and will provide the Board with a resolution to transfer the necessary funds.

From a macro-level perspective, the District continues to have a strong financial position at the end of the second quarter of the fiscal year. Fund balance is expected to continue declining over the next month of operations when revenues are less substantial. Throughout this long-term planning and forecasting the District continues to maintain the goal of operating within its means.

### **Revenue Summary - December**

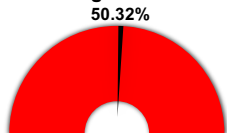
Total revenue for the District was 46% of budgeted revenues as of December 31 for all funds. This is in line with last year's pace. The District received \$190,000 in property tax revenues this month.

State and federal revenue was insignificant. The District received the standard two installments of Evidence Based Funding from the State (\$306,000) and \$42,500 for Corporate Personal Property Replacement Tax (CPPRT).

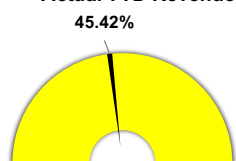
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2020

Projected Year-End Balances as % of Budgeted Revenue

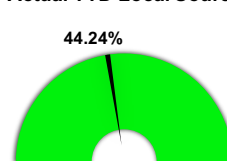


Actual YTD Revenues



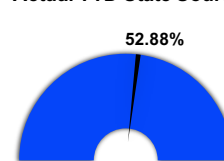
Projected YTD Revenues 46.04%

Actual YTD Local Sources



Projected YTD Local Sources 46.29%

Actual YTD State Sources

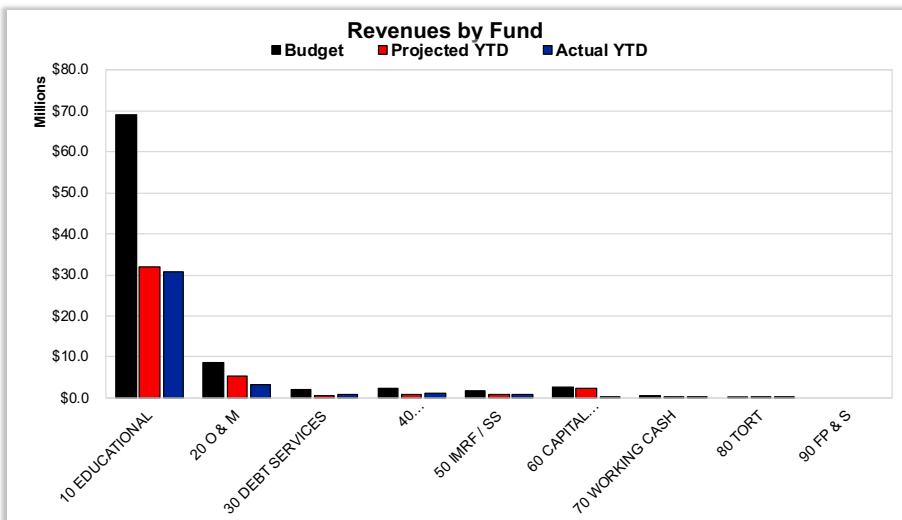
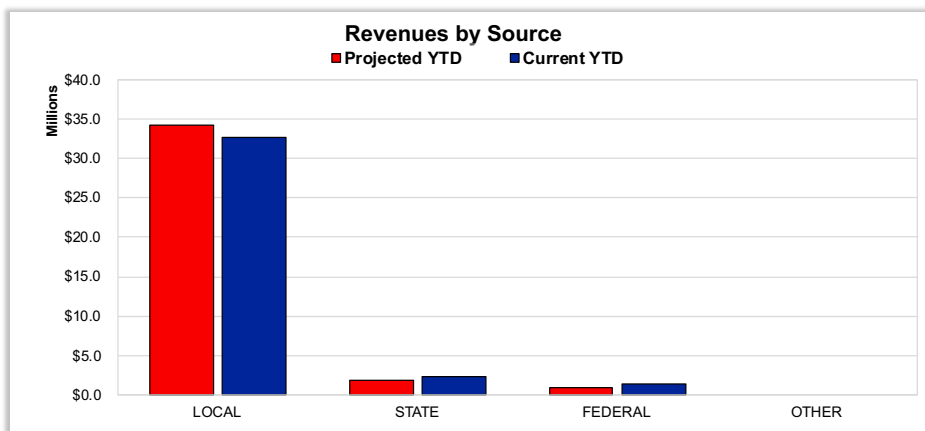
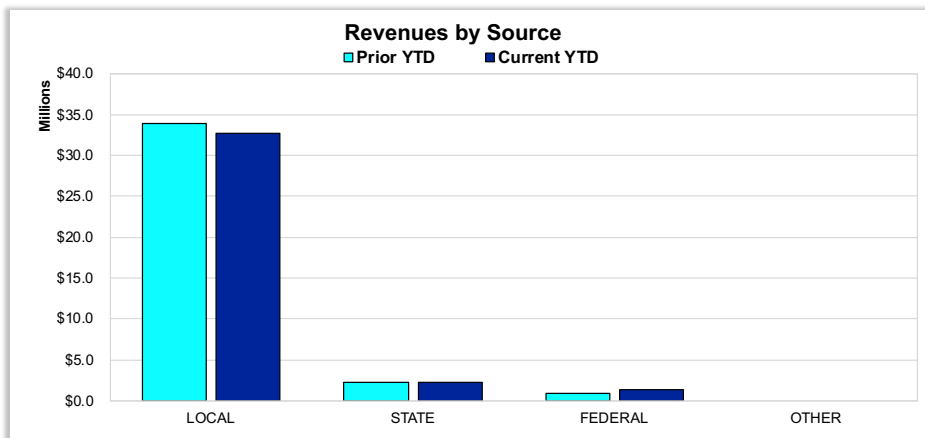


Projected YTD State Sources 42.28%

All Funds | Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$32,396,641
Unrestricted Grants-in-Aid	\$1,530,510
Federal Special Education	\$1,036,215
State Transportation Reimbursement	\$629,609
Payments in Lieu of Taxes	\$511,724
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$300,177
Earnings on Investments	\$261,703
Textbook Income	\$228,582
Special Education	\$129,393
Tuition	\$108,533

Percent of Total Revenues Year-to-Date 99.40%



## Expenditure Summary - December

After six months of activity (or 1/2 of the fiscal year), the District has expended 46% of its overall budget which is slightly ahead of last year's pace (45%).

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.

Table 1: Payroll Expenditures

Month	YTD Percent of Budget Spent	
	2020-21	2019-20
December	41%	41%
November	33%	33%
October	25%	25%
September	14%	14%
August	6%	7%
July	1%	0%

Table 2 displays the cumulative percentage of the accounts payable budget (purchased services, supplies, equipment, etc.) that has been spent after each month versus last year.

Table 2: Accounts Payable Expenditures

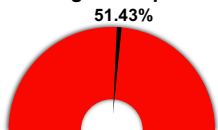
Month	YTD Percent of Budget Spent	
	2020-21	2019-20
December	59%	54%
November	54%	48%
October	33%	41%
September	31%	33%
August	26%	24%
July	15%	12%

Accounts payable spending is running ahead of last year's budget pace. Since the worldwide pandemic, the District has been conservative in its spending. More resources are needed to ensure students and staff have all the necessary tools to provide the best quality education during these uncertain times.

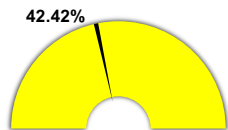
# Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2020

Projected Year-End Balances  
as % of Budgeted Expenditures

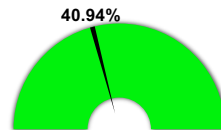


Actual YTD Expenditures



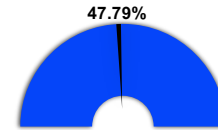
Projected YTD Expenditures  
43.43%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits  
40.17%

Actual YTD Other Objects



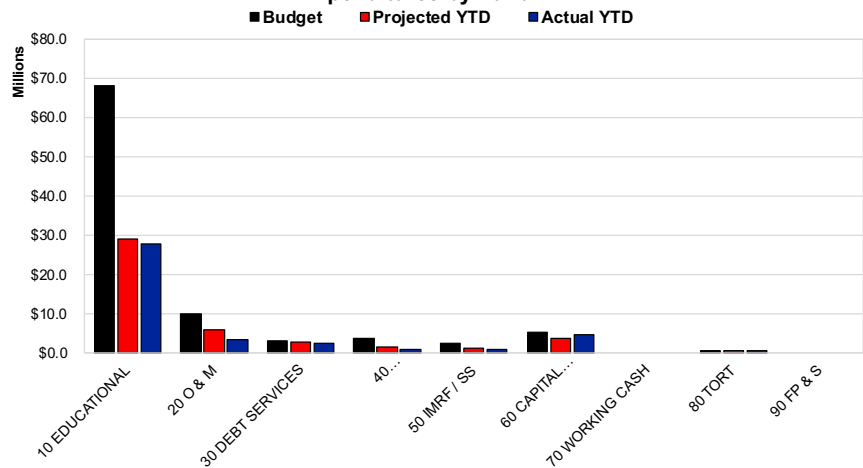
Projected YTD Other Objects  
55.19%

## All Funds | Top 10 Expenditures by Program YTD

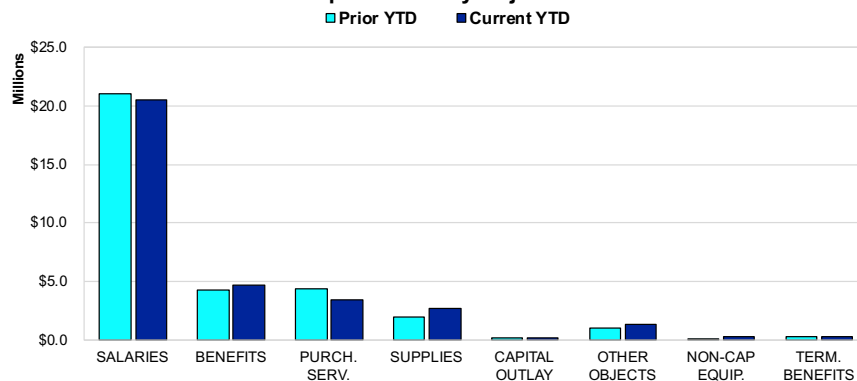
Regular Programs	\$12,363,231
Support Services - Business	\$10,062,557
Support Services - Instructional Staff	\$3,339,949
Special Education/Remedial Programs	\$3,328,904
Support Services - Pupils	\$2,280,433
Debt Services - Payments of Principal on Long-term Debt	\$2,142,262
Support Services - School Administration	\$1,638,391
Payments to Other Govt. Units - Tuition (In-State)	\$1,134,664
Support Services - General Administration	\$940,650
Support Services - Central	\$862,411

Percent of Total Expenditures Year-to-Date **92.20%**

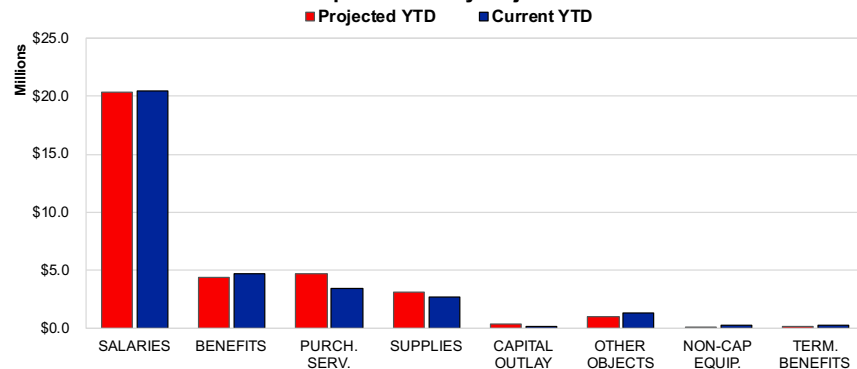
## Expenditures by Fund



## Expenditures by Object



## Expenditures by Object



## Community Consolidated School District No. 64

### Fund Balances

Fiscal Year: 2020-2021

Month: December

Year: 2020

Fund Type: Operating

Include Cash Balance

FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	Education Fund	\$32,122,994.16	\$30,847,785.82	(\$27,766,754.08)	\$0.00	\$35,204,025.90
20	Operations & Maintenance Fund	\$3,478,196.17	\$3,148,591.80	(\$3,281,394.57)	\$0.00	\$3,345,393.40
40	Transportation Fund	\$1,924,279.79	\$1,106,261.65	(\$776,739.54)	\$0.00	\$2,253,801.90
50	Municipal Retirement Fund	\$834,815.39	\$406,275.06	(\$464,831.79)	\$0.00	\$776,258.66
51	Social Security/Medicare Fund	\$585,806.83	\$477,771.08	(\$511,836.65)	\$0.00	\$551,741.26
70	Working Cash Fund	\$812,220.81	\$261,207.35	\$0.00	\$0.00	\$1,073,428.16
80	Tort Fund	\$617,632.11	\$192,220.18	(\$501,169.00)	\$0.00	\$308,683.29
Grand Total:		\$40,375,945.26	\$36,440,112.94	(\$33,302,725.63)	\$0.00	\$43,513,332.57

End of Report

**Community Consolidated School District No. 64**

**Fund Balances**

Fiscal Year: 2020-2021

Month: December  
 Year: 2020  
 Fund Type: Non-Operating

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
30	Debt Services Fund	\$3,667,378.08	\$915,534.99	(\$2,327,591.09)	\$0.00	\$2,255,321.98
60	Capital Projects Fund	\$3,100,311.72	\$1,933.32	(\$4,532,657.39)	\$0.00	(\$1,430,412.35)
61	Cap Projects Fund - 2017 Debt Certs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$6,767,689.80	\$917,468.31	(\$6,860,248.48)	\$0.00	\$824,909.63

**End of Report**

This Report Can be Viewed on the

[Financial Data Current](#)



**Second Reading & Approval of Policies from PRESS Issue 106**

<b>Policy</b>	<b>Issue</b>	<b>Title</b>	<b>District Policy Committee 12/03/20 Change/No Change</b>	<b>Board Policy Committee 01/08/21 Change/No Change</b>	<b>Regular Board Meeting 01/14/21 Change/No Change</b>
3:40	106	Superintendent	N/C	N/C	N/C
4:10	106	Fiscal and Business Management	N/C	N/C	N/C
4:55	106	Use of Credit and Procurement Cards	N/C	N/C	N/C
4:80	106	Accounting and Audits	N/C	N/C	N/C
4:90	106	Student Activity and Fiduciary Funds	N/C	N/C	N/C
4:150	106	Facility Management and Building Programs	N/C	N/C	N/C
4:175	106	Convicted Child Sex Offender; Screening; Notifications	N/C	N/C	N/C
5:30	106	Hiring Process and Criteria	N/C	N/C	N/C
5:190	106	Teacher Qualifications	N/C	N/C	N/C
5:270	106	Employment-At-Will, Compensation, and Assignment	N/C	N/C	N/C
6:15	106	School Accountability	N/C	N/C	N/C
6:20	106	School Year Calendar and Day	N/C	N/C	N/C
6:40	106	Curriculum Development	N/C	N/C	N/C
6:280	106	Grading and Promotion	N/C	N/C	N/C

6:300	106	Graduation Requirements	N/A	N/A	N/A
6:310	106	High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students	N/A	N/A	N/A
6:315	106	High School Credit for Students in Grade 7 or 8	N/C	N/C	N/C
6:320	106	High School Credit for Proficiency	N/C	N/C	N/C
6:340	106	Student Testing and Assessment Program	N/C	N/C	N/C
7:100	106	Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students	N/C	N/C	N/C
7:140	106	Search and Seizure	N/C	N/C	N/C
7:300	106	Extracurricular Athletics	N/C	N/C	N/C
7:325	106	Student Fundraising Activities	N/C	N/C	N/C

## General School Administration

### Superintendent 1

#### Duties and Authority

The Superintendent is the District's executive officer and is responsible for the administration and management of the District schools in accordance with School Board policies and directives, and State and federal law. District management duties include, without limitation, preparing, submitting, publishing, and posting reports and notifications as required by State and federal law.<sup>2</sup> The Superintendent is authorized to develop administrative procedures and take other action as needed to implement Board policy and otherwise fulfill his or her responsibilities. The Superintendent may delegate to other District staff members the exercise of any powers and the discharge of any duties imposed upon the Superintendent by Board policies or by Board vote. The delegation of power or duty, however, shall not relieve the Superintendent of responsibility for the action that was delegated.<sup>3</sup>

#### Qualifications

The Superintendent must be of good character and of unquestionable morals and integrity. The Superintendent shall have the experience and the skills necessary to work effectively with the Board, District employees, students, and the community. The Superintendent must have and maintain a Professional Educator License with a superintendent endorsement issued by the Illinois State Educator Preparation and Licensure Board.<sup>4</sup>

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

<sup>1</sup> State law controls this policy's content. Unless the district has only one school with fewer than four teachers, the board must employ a superintendent or a chief executive officer as allowed under specific circumstances. 105 ILCS 5/10-21.4, ~~amended by P.A. 99-846~~. This statute assigns some specific duties to the superintendent including to: (1) make recommendations to the board concerning the budget, building plans, the locations of sites, the selection, retention, and dismissal of teachers and all other employees, the selection of textbooks, instructional material, and courses of study; (2) report to the board, Ill. State Board of Education (ISBE), and chief administrative official any employee named in an abused child report; and (3) keep or cause to be kept the records and accounts as directed and required by the board, aid in making reports required by the board, and perform such other duties as the board may delegate to him/her. 105 ILCS 5/10-16.7 requires boards to direct, through policy, the superintendent, in his or her charge of the district's administration.

ISBE is required, subject to an annual appropriation by the General Assembly, to establish a new superintendent mentoring program. With limited exceptions, any individual serving as a first-time superintendent in Illinois must participate in the mentoring program for two school years. 105 ILCS 5/2-3.53b. The ISBE-selected provider will assign a mentor to a new superintendent based on similarity of grade level or type of district, learning needs, and geographical proximity. The mentor must not be required to evaluate the new superintendent on the basis of the mentoring relationship.

<sup>2</sup> See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, for an annotated list of documents and reports that must be posted on the district's website, if the district has a website. While not comprehensive, see the IASB's *Annual School Calendar* for the required reports that do not need web-posting, available on the IASB website at: [www.iasb.com/pdf/schoolcal.pdf](http://www.iasb.com/pdf/schoolcal.pdf)

<sup>3</sup> This paragraph strengthens the policy's connection to the IASB's *Foundational Principles of Effective Governance*. See [www.iasb.com/principles.cfm](http://www.iasb.com/principles.cfm). It allows the superintendent broad delegation authority even when a policy fails to specifically provide for delegation.

<sup>4</sup> 105 ILCS 5/21B-20 and 5/21B-25 govern Professional Educator Licenses and superintendent endorsements. See also 23 Ill.Admin.Code §§25.355 ([superintendent endorsement](#)) ~~amended at 42 Ill. Reg. 8913 (endorsements on or after 9-1-16), 25.360 (through 8-31-19), and 29.100 (Ill. Professional School Leader Standards), and 29.130 (Superintendent Standards)~~.

### Evaluation

The Board will evaluate, at least annually, the Superintendent's performance and effectiveness, using standards and objectives developed by the Superintendent and Board that are consistent with the Board's policies and the Superintendent's contract.<sup>5</sup> A specific time should be designated for a formal evaluation session with all Board members present. The evaluation should include a discussion of professional strengths as well as performance areas needing improvement.

The Superintendent shall annually present evidence of professional growth through attendance at educational conferences, in-service training, or similar continuing education pursuits.<sup>6</sup>

### Compensation and Benefits<sup>7</sup>

The Board and the Superintendent shall enter into an employment agreement that conforms to Board policy and State law. This contract shall govern the employment relationship between the Board and the Superintendent. The terms of the Superintendent's employment agreement, when in conflict with this policy, will control.

LEGAL REF.: 105 ILCS 5/10-16.7, 5/10-20.47, 5/10-21.4, 5/10-23.8, 5/21B-20, 5/21B-25, 5/24-11, and 5/24A-3.  
23 Ill.Admin.Code §§1.310, 1.705, and ~~29.130, 25.355.~~

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 2:130 (Board-Superintendent Relationship), 2:240 (Board Policy Development), 3:10 (Goals and Objectives)

Commented [DJ1]: Repealed section.

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

<sup>5</sup> 105 ILCS 5/10-16.7 requires a board to evaluate the superintendent. See *The Superintendent Evaluation Process* at: [www.iasb.com/training/superintendent-evaluation-process.pdf](http://www.iasb.com/training/superintendent-evaluation-process.pdf). While greater detail may be added to this paragraph (e.g., a timeline, self-evaluation provision, and discussion requirements), a board must be sure that the policy and the superintendent's contract are consistent.

<sup>6</sup> The reporting requirements in this paragraph are optional, but school boards must "require evaluators to participate in an in-service training on the evaluation of licensed personnel provided or approved by [ISBE] prior to undertaking any evaluation and at least once during each license renewal cycle." 105 ILCS 5/24A-3.

<sup>7</sup> According to 105 ILCS 5/10-23.8, a superintendent must be employed under either: (1) a one-year contract, in which case he or she gains and retains tenure rights; or (2) a multi-year performance-based contract, in which case he or she waives all tenure rights but does not lose any previously acquired tenure credit with the district. A multi-year performance-based contract must contain specific student performance and academic improvement goals and indicators; see 3:40-E, *Checklist for the Superintendent Employment Contract Negotiation Process*. Residency requirements, if desired, should be included in a superintendent's employment contract.

The employment contract should be *in writing* even though the School Code does not require it to be written. Contact the board attorney for assistance. An administrator who is not working under a written contract is presumed to have a contract of one year's duration. *Bd. of Educ. of Schaumburg Community Consolidated School Dist. No. 54 v. TRS*, 368 Ill.Dec. 341 (4th Dist. 2013)(interpreting 105 ILCS 5/10-23.8a). The Ill. Statute of Frauds may make it impossible to execute an *oral* multi-year administrator contract or to *orally* extend a multi-year written contract. 740 ILCS 80/1.

The Open Meetings Act requires all Ill. Municipal Retirement Fund (IMRF) employers, which includes school boards, to: (1) within six business days after approving a budget, web-post each employee's total compensation package if it exceeds \$75,000 per year; and (2) at least six days before approval, web-post an employee's total compensation package if it is \$150,000 or more. 5 ILCS 120/7.3. Conflicting opinions concern whether school districts must comply with these posting requirements for their employees who do not participate in IMRF. Contact the board attorney for advice.

Annually by Oct. 1, each school board must report to ISBE the base salary and benefits of the superintendent, administrators, and teachers it employs. 105 ILCS 5/10-20.47. Before this annual reporting to ISBE, the information must be presented at a regular school board meeting and then posted on the district's website, if any.

**IASB POLICY REFERENCE MANUAL  
TABLE OF CONTENTS  
SECTION 4 - OPERATIONAL SERVICES**

Fiscal and Business

- 4:10 Fiscal and Business Management
- 4:15 Identity Protection
  - 4:15-AP1 Administrative Procedure - Protecting the Privacy of Social Security Numbers
  - 4:15-AP2 Administrative Procedure - Treatment of Personally Identifiable Information Under Grant Awards
  - 4:15-E1 Exhibit - Letter to Employees Regarding Protecting the Privacy of Social Security Numbers
  - 4:15-E2 Exhibit - Statement of Purpose for Collecting Social Security Numbers
  - 4:15-E3 Exhibit - Statement for Employee Manual or District Website Describing the District's Purpose for Collecting Social Security Numbers
- 4:20 Fund Balances
- 4:30 Revenue and Investments
- 4:40 Incurring Debt
  - 4:40-AP Administrative Procedure - Preparing and Updating Disclosures
- 4:45 Insufficient Fund Checks and Debt Recovery
  - 4:45-AP1 Administrative Procedure - Insufficient Fund Checks
  - 4:45-AP2 Administrative Procedure - Local Debt Recovery Program Implementation Procedures
  - 4:45-E1 Exhibit - Cover Page Documenting the Process to Seek Offset from the Illinois Office of the Comptroller
  - 4:45-E2 Exhibit - Notice of Claim and Intent to Seek Debt Recovery; Challenge; and Response to Challenge
- 4:50 Payment Procedures
  - 4:50-E Exhibit - School District Payment Order
- 4:55 Use of Credit and Procurement Cards
  - 4:55-AP Administrative Procedure - Controls for the Use of District Credit and Procurement Cards
  - 4:55-E Exhibit - Cardholder's Statement Affirming Familiarity with Requirements for Using District Credit and/or Procurement Cards
- 4:60 Purchases and Contracts
  - 4:60-AP1 Administrative Procedure - Purchases
  - 4:60-AP2 Administrative Procedure - Third Party Non-Instructional Contracts

4:60-AP3	Administrative Procedure - Criminal History Records Check of Contractor Employees
4:60-AP4	Administrative Procedure – Federal and State Award Procurement Procedures
4:60-AP4, E1	Exhibit - Internal Procedures for Procurement Transactions
4:60-E	Exhibit - Notice to Contractors
4:70	Resource Conservation
4:70-AP	Administrative Procedure - Resource Conservation
4:80	Accounting and Audits
4:80-AP1	Administrative Procedure - Checklist for Internal Controls
4:80-AP2	Administrative Procedure - Fraud, Waste, and Abuse Awareness Program
4:80-AP3	Administrative Procedure - Inventory Management for Federal and State Awards
4:90	<u>Student</u> Activity <u>and Fiduciary</u> Funds
4:100	Insurance Management
<u>Operations</u>	
4:110	Transportation
4:110-AP1	Administrative Procedure - School Bus Post-Accident Checklist
4:110-AP2	Administrative Procedure - Bus Driver Communication Devices; Pre-Trip and Post-Trip Inspection; Bus Driving Comments
4:110-AP3	Administrative Procedure - School Bus Safety Rules
4:110-E	Exhibit - Emergency Medical Information for Students Having Special Needs or Medical Conditions Who Ride School Buses
4:120	Food Services
4:120-AP	Administrative Procedure - Food Services; Competitive Foods; Exemptions
4:130	Free and Reduced-Price Food Services
4:130-E	Exhibit - Free and Reduced-Price Food Services; Meal Charge Notifications
4:140	Waiver of Student Fees
4:140-AP	Administrative Procedure - Fines, Fees, and Charges - Waiver of Student Fees
4:140-E1	Exhibit - Application for Fee Waiver
4:140-E2	Exhibit - Response to Application for Fee Waiver, Appeal, and Response to Appeal
4:140-E3	Exhibit - Resolution to Increase Driver Education Fees
4:150	Facility Management and Building Programs
4:160	Environmental Quality of Buildings and Grounds

4:160-AP Administrative Procedure - Environmental Quality of Buildings and Grounds

Safety and Security

4:170 Safety

4:170-AP1 Administrative Procedure - Comprehensive Safety and Security Plan

4:170-AP1, E1 Exhibit - Accident or Injury Form

4:170-AP1, E2 Exhibit - Memo to Staff Members Regarding Contacts by Media About a Crisis

4:170-AP2 Administrative Procedure - Routine Communications Concerning Safety and Security

4:170-AP2, E1 Exhibit - Letter to Parents/Guardians Regarding Student Safety

4:170-AP2, E2 Exhibit - Letter to Parents/Guardians Regarding the Dangers of Underage Drinking

4:170-AP2, E3 Exhibit - Letter to Parents/Guardians About Disruptive Social Media Apps; Dangers

4:170-AP2, E4 Exhibit - Letter to Parents/Guardians About Preventing and Reducing Incidences of Sexting

4:170-AP3 **OPEN**

4:170-AP4 Administrative Procedure - National Terrorism Advisory System

4:170-AP5 Administrative Procedure - Unsafe School Choice Option

4:170-AP6 Administrative Procedure - Plan for Responding to a Medical Emergency at a Physical Fitness Facility with an AED

4:170-AP6, E1 Exhibit - School Staff AED Notification Letter

4:170-AP6, E2 Exhibit - Notification to Staff and Parents/Guardians of CPR and AED Video

4:170-AP7 **OPEN**

4:170-AP7, E1 **OPEN**

4:170-AP7, E2 **OPEN**

4:170-AP7, E3 **OPEN**

4:170-AP8 Administrative Procedure - Movable Soccer Goal Safety

4:175 Convicted Child Sex Offender; Screening; Notifications

4:175-AP1 Administrative Procedure - Criminal Offender Notification Laws; Screening

4:175-AP1, E1 Exhibit - Informing Parents/Guardians About Offender Community Notification Laws

4:180 Pandemic Preparedness; Management; and Recovery

4:180-AP1 Administrative Procedure - School Action Steps for Pandemic Influenza or Other Virus/Disease

4:180-AP2 Administrative Procedure - Pandemic Influenza Surveillance and Reporting

4:180-AP3 Administrative Procedure - Grant Flexibility; Payment of Employee Salaries During a Pandemic

4:190 Targeted School Violence Prevention Program

4:190-AP1 Administrative Procedure - Targeted School Violence Prevention Program

4:190-AP1, E1 Exhibit - Targeted School Violence Prevention Program Resources

4:190-AP2 Administrative Procedure - Threat Assessment Team (TAT)

4:190-AP2, E1 Exhibit - Principles of Threat Assessment

4:190-AP2, E2 Exhibit - Threat Assessment Documentation

4:190-AP2, E3 Exhibit - Threat Assessment Key Areas and Questions; Examples

4:190-AP2, E4 Exhibit - Responding to Types of Threats

4:190-AP2, E5 Exhibit - Threat Assessment Case Management Strategies

4:190-AP2, E6 Exhibit - Targeted School Violence Prevention and Threat Assessment Education

DRAFT



## Operational Services

### Fiscal and Business Management 1

The Superintendent is responsible for the School District’s fiscal and business management.<sup>2</sup> This responsibility includes annually preparing and presenting the District’s statement of affairs to the School Board and publishing it before December 1 as required by State law.<sup>3</sup>

The Superintendent shall ensure the efficient and cost-effective operation of the District’s business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District’s electronic network shall complete an *Authorization for Access to the District’s Electronic Network*.<sup>4</sup>

#### Budget Planning

The District’s fiscal year is from July 1 until June 30.<sup>5</sup> The Superintendent shall present to the Board, no later than the first regular meeting in August, a tentative budget with appropriate explanation.<sup>6</sup> This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District’s educational program. The District’s budget shall be entered upon the Illinois State Board of Education’s *School District Budget Form*.<sup>7</sup> To the extent possible, the tentative budget shall be balanced as defined by the State Board of Education guidelines. The Superintendent shall complete a tentative deficit reduction plan if one is required by the State Board of Education guidelines.<sup>8</sup>

#### Preliminary Adoption Procedures

After receiving the Superintendent’s proposed budget, the Board sets the date, place, and time for:

1. A public hearing on the proposed budget,<sup>9</sup> and

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

<sup>1</sup> State or federal law controls this policy’s content. Article 17 of the School Code controls budgeting, tax levys, and tax warrants.

<sup>2</sup> Boards are authorized to hire a chief school business official. 105 ILCS 5/10-22.23a. Districts having a chief school business official may want to replace “Superintendent” with “Chief School Business Official” throughout this policy.

<sup>3</sup> 105 ILCS 5/10-17.

<sup>4</sup> See exhibits 6:235-AP1, E1, *Student Authorization for Access to the District’s Electronic Networks*, and 6:235-AP1, E2, *Authorization for Access to the District’s Electronic Networks*. Use of electronic networks in the curriculum is covered in policy 6:235, Access to Electronic Networks.

<sup>5</sup> The board sets the fiscal year (105 ILCS 5/17-1) and this sentence should reflect that local decision.

<sup>6</sup> The board must designate a person(s) to prepare a tentative budget. 105 ILCS 5/17-1. The purpose of this policy’s directive for the superintendent to present a tentative budget “no later than the first regular meeting in August” is to ensure that the budget can be adopted by September 30 (see f/n 134). A board may amend this directive to give the superintendent additional flexibility by requiring him or her to present a tentative budget “during a regular Board meeting in August.”

<sup>7</sup> Required by 105 ILCS 5/17-1. The budget instructions from ISBE detail when a deficit reduction plan must be completed.

<sup>8</sup> State law requires the budget to be balanced and, if not, a three-year deficit reduction plan must be developed. 105 ILCS 5/17-1.

<sup>9</sup> At least one public hearing must be held before final action on the budget. 105 ILCS 5/17-1.

2. The proposed budget to be available to the public for inspection. <sup>10</sup>

The Board Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing.<sup>11</sup> The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed, and the public shall be invited to comment, question, or advise the Board. <sup>12</sup>

#### Final Adoption Procedures

The Board adopts a budget before the end of the first quarter of each fiscal year, September 30, or by such alternative procedure as State law may define.<sup>13</sup> To the extent possible, the budget shall be balanced as defined by the State Board of Education; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within three years according to State Board of Education requirements. <sup>14</sup>

The Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board members' names voting *yea* and *nay* shall be recorded in the minutes. <sup>15</sup>

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website; notify parents/guardians that it is posted and provide the website's address. <sup>16</sup>
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's Chief Fiscal Officer, with the County Clerk within 30 days of the budget's adoption. <sup>17</sup>
3. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act; file the Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
4. Submit the annual budget, a deficit reduction plan if one is required by State Board of Education guidelines, and other financial information to the State Board of Education according to its requirements. <sup>18</sup>

---

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

<sup>10</sup> The tentative budget must be conveniently available for public inspection for at least 30 days before final action on the budget. 105 ILCS 5/17-1.

<sup>11</sup> 105 ILCS 5/17-1 makes the board secretary responsible for this public notice at least 30 days before the hearing. If there is no newspaper published in the district, notice must be given by posting notices in five public places. 105 ILCS 5/17-1.

<sup>12</sup> State law does not address what transpires during the budget hearing.

<sup>13</sup> Required by 105 ILCS 5/17-1 and 5/17-3.2.

<sup>14</sup> Required by 105 ILCS 5/17-1. See f/n 8.

<sup>15</sup> Required by 105 ILCS 5/10-7.

<sup>16</sup> Required by 105 ILCS 5/17-1.2, *only if* the district has a website. Do not add this sentence unless the district has a website.

<sup>17</sup> Required by 35 ILCS 200/18-50, which refers to "appropriation and budget ordinances or resolutions." School districts adopt budgets by board resolution. The budget serves as the district's appropriation.

<sup>18</sup> Required by 105 ILCS 5/17-1.

Any amendments to the budget or Certificate of Tax Levy shall be made as provided in the School Code and Truth in Taxation Act. <sup>19</sup>

### Budget Amendments

The Board may amend the budget by the same procedure as provided for in the original adoption. <sup>20</sup>

### Implementation

The Superintendent or designee shall implement the District's budget and provide the Board with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board.

The Board shall act on all interfund loans<sup>21</sup>, interfund transfers<sup>22</sup>, transfers within funds<sup>23</sup>, and transfers from the working cash fund or abatements of it, if one exists. <sup>24</sup>

LEGAL REF.: 35 ILCS 200/18-55 et seq.  
105 ILCS 5/10-17, 5/10-22.33, 5/17-1, 5/17-1.2, 5/17-2A, 5/17-3.2, 5/17-11, 5/20-5, 5/20-8, and 5/20-10.  
23 Ill.Admin.Code Part 100.

CROSS REF.: 4:40 (Incurring Debt), 6:235 (Access to Electronic Networks)

ADMIN. PROC.: 6:235-AP1, E1 (Student Authorization for Access to the District's Electronic Networks), 6:235-AP1, E2 (Staff Authorization for Access to the District's Electronic Network Access)

---

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

<sup>19</sup> 105 ILCS 5/17-11 and 35 ILCS 200/18-55 et seq.

<sup>20</sup> 105 ILCS 5/17-1; 23 Ill.Admin.Code Part 100.

<sup>21</sup> 105 ILCS 5/10-22.33, 5/20-4, 5/20-5, 5/20-8, and 5/20-10 and 23 Ill.Admin.Code §100.50. If the district loans money from the working cash fund to another fund, Section 5/20-10 requires the district to maintain a credit to the working cash fund (meaning that borrowing fund must repay the working cash fund).

<sup>22</sup> 105 ILCS 5/17-2A contains the requirements for a permanent transfer. P.A.s ~~99-713 and 100-465~~ 101-643 extended the time period during which a district may transfer money from specified funds for any purpose through June 30, 2021 to July 1, 2020.

<sup>23</sup> Transfers between the various items in any fund may not exceed in the aggregate ten percent of the total of such fund as set forth in the budget. If the aggregate exceeds ~~ten percent~~ 10%, the board must amend the budget. 105 ILCS 5/17-1.

<sup>24</sup> The purpose of the working cash fund is to enable the school district "to have in its treasury at all times sufficient money to meet demands for expenses." 105 ILCS 5/20-1. School officials, including board members, are liable "for any sum that may be unlawfully diverted from the working cash fund ... ." 105 ILCS 5/20-6.

105 ILCS 5/20-10 codified a long-held practice and understanding of Ill. school districts. A district may abate (reduce the funds) money from the working cash fund at any time and transfer it to any district fund or funds most in need of the money, provided that the district maintains an amount to the credit of the working cash fund. This was a legislative overturn of a case concluding that any permanent transfer, including abatements, of the working cash fund should be transferred only to the education fund. See G.I.S. Venture v. Novak, 388 Ill.App.3d 184 (2nd Dist. 2009); G.I.S. Venture v. Novak, 385 Ill.Dec. 430 (2nd Dist. 2014). Abolishments (deplete all funds) of the working cash fund must still be transferred to the education fund only.

## Operational Services

### Use of Credit and Procurement Cards <sup>1</sup>

The Superintendent and employees designated by the Superintendent are authorized to use District credit and procurement cards to simplify the acquisition, receipt, and payment of purchases and travel expenses incurred on the District’s behalf.<sup>2</sup> Credit and procurement cards shall only be used for those expenses that are for the District’s benefit and serve a valid and proper public purpose; they shall not be used for personal purchases. Cardholders are responsible for exercising due care and judgment and for acting in the District’s best interests.

The Superintendent or designee shall manage the use of District credit and procurement cards by employees. It is the Board’s responsibility, through the audit and approval process, to determine whether District credit and procurement card use by the Superintendent is appropriate.

In addition to the other limitations contained in this and other Board policies, District credit and procurement cards are governed by the following restrictions: <sup>3</sup>

1. Credit and/or procurement cards may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or District or any student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund. <sup>4</sup>

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

<sup>1</sup> If district employees or board members are issued credit and/or procurement cards, an ISBE rule requires this subject matter to be covered in policy and specifies its content. ~~(23 Ill.Admin.Code §100.70(d)).~~ Add the following optional new paragraph if the district issues credit cards to board members:

The District may from time-to-time issue and/or authorize Board members to use District credit cards to simplify the payment of actual and necessary expenses as authorized in Board policy 2:125, *Board Member Compensation; Expenses*. The Board will determine whether a Board member’s use of a District credit card is appropriate through the expense approval process and the annual audit. All other components of this policy apply to a Board Member’s use of a District credit card.

See f/n 19 in policy 2:125, *Board Member Compensation; Expenses* and ensure both policies are consistent in their treatment of this issue.

<sup>2</sup> The Local Government Travel Expense Control Act (50 ILCS 150/; ~~added by P.A. 99-604, eff. 1-1-17~~) requires districts to regulate the reimbursement of all travel, meal and lodging expenses of board members and employees. ~~(50 ILCS 150/10).~~ Consult the board attorney about how the Act affects the use of credit and procurement cards.

<sup>3</sup> The policy’s restrictions, numbered 1-10, correspond to the items that ISBE requires to be covered. Each item may be customized as long as the following items are covered as per 23 Ill.Admin.Code §100.70(d):

1. Identifies the allowable types of purchases;
2. Provides for the issuing bank to block the cards’ use at unapproved merchants;
3. Limits the amount a cardholder can charge in a single purchase or within a given month;
4. Provides specific guidelines on purchases via telephone, fax, and the Internet;
5. Indicates the consequences for unauthorized purchases;
6. Requires cardholders to sign a statement affirming that they are familiar with the board’s credit card policy;
7. Requires review and approval of purchases by someone other than the cardholder or user;
8. Requires submission of original receipts to document purchases; and
9. Forbids the use of a card to make purchases in a manner contrary to the requirements of ~~Section 10-20.21 of the School Code~~ 105 ILCS 5/10-20.21.

10. Indicates how financial or material rewards or rebates are to be accounted for and treated.

<sup>4</sup> This limitation is from the introductory sentence in 23 Ill.Admin.Code §100.70(d).

2. The Superintendent or designee shall instruct the issuing bank to block the cards' use at unapproved merchants.
3. Each cardholder, other than the Superintendent, may charge no more than \$500 in a single purchase and no more than \$1000 within a given month without prior authorization from the Superintendent. <sup>5</sup>
4. The Superintendent or designee must approve the use of a District credit or procurement card whenever such use is by telephone, fax, and the Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. The consequences for unauthorized purchases include, but are not limited to, reimbursing the District for the purchase amount, loss of cardholding privileges, and, if made by an employee, discipline up to and including discharge.
6. All cardholders must sign a statement affirming that they are familiar with this policy. <sup>6</sup>
7. The Superintendent shall implement a process whereby all purchases using a District credit or procurement card are reviewed and approved by someone other than the cardholder or someone under the cardholder's supervision.
8. Cardholders must submit the original, itemized receipt to document all purchases.
9. No individual may use a District credit or procurement card to make purchases in a manner contrary to State law, including, but not limited to, the bidding and other purchasing requirements in 105 ILCS 5/10-20.21, or any Board policy.
10. The Superintendent or designee shall account for any financial or material reward or rebate offered by the company or institution issuing the District credit or procurement card and shall ensure that it is used for the District's benefit.

LEGAL REF.: 105 ILCS 5/10-20.21.  
23 Ill.Admin.Code §100.70(d).

CROSS REF.: 4:50 (Payment Procedures), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits), 4:90 ([Student Activity](#) and [Fiduciary](#) Funds), 5:60 (Expenses)

---

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

<sup>5</sup> The dollar caps are at the local board's discretion. An alternative follows: "The Superintendent shall limit the amount each cardholder may charge in a single purchase or within a given month and inform the issuing bank of these limitations."

<sup>6</sup> See exhibit 4:55-E, *Cardholder's Statement Affirming Familiarity with Requirements for Using District Credit and/or Procurement Cards*.

## Operational Services

### Accounting and Audits 1

The School District’s accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Ill. State Board of Education (ISBE), State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District’s financial performance, both income and expense, in relation to the financial plan represented in the budget.

### Annual Audit 2

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Superintendent. The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the Regional Superintendent of Schools.

### Annual Financial Report 3

The Superintendent or designee shall annually prepare and submit the Annual Financial Report on a timely basis using the form adopted by the ISBE. The Superintendent shall review and discuss the Annual Financial Report with the Board before it is submitted.

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

<sup>1</sup> State or federal law controls this policy’s content. A board policy or resolution is required concerning revolving funds and petty cash. 23 Ill.Admin.Code §100.70. This policy is intended to facilitate the board’s fiscal oversight role. The last sentence of the first paragraph should be modified to align with local conditions. The *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing* at 23 Ill.Admin.Code Part 100 replaced 23 Ill.Admin.Code Part 110, *Program Accounting Manual* and 23 Ill.Admin.Code Part 125, *Student Activity Funds and Convenience Accounts*.

<sup>2</sup> Audit requirements are found in 105 ILCS 5/3-7 and 5/3-15.1, and 23 Ill.Admin.Code §100.110. The federal Single Audit Act adds audit requirements for federal programs. 31 U.S.C. §7501 *et seq.*

Use this alternative for districts in suburban Cook County: replace “Regional Superintendent of Schools” with “appropriate Intermediate Service Center.”

The following optional sentence establishes an audit committee: “The Board will annually establish an audit committee to help the Board select an external auditor, confer with the auditor regarding the audit’s scope, and oversee the audit process.” **Note:** All board committees are subject to the Open Meetings Act (5 ILCS 120/).

The following optional sentence establishes a competitive process for selecting the external auditor; it prevents a long-term relationship with an auditor and reduces the possibility of audits being too routine or friendly: “The Board will annually advertise a request for proposals to perform the external audit.” Substitute “periodically” for “annually” if desired.

<sup>3</sup> Requirements for the annual financial report are found in 105 ILCS 5/2-3.27 and 5/3-15.1; 23 Ill.Admin.Code §100.100. The last sentence of this section should be modified to align with local conditions.

## Inventories <sup>4</sup>

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost, unless the supplies and equipment are acquired by the District pursuant to a federal or State grant award, in which case the inventory record shall also include the information required by 2 C.F.R. §200.313, if applicable.<sup>5</sup> The Superintendent shall establish procedures for the management of property acquired by the District under grant awards that comply with federal and State law. <sup>6</sup>

## Capitalization Threshold <sup>7</sup>

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of \$5,000 and have an estimated useful life greater than one year.

## Disposition of District Property <sup>8</sup>

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and

---

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

<sup>4</sup> The Ill. Program Accounting Manual (IPAM) was repealed and replaced with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*. While these rules contain much of the IPAM information, the information about inventories was not included. That information is still useful and may be found at [www.isbe.net/Documents/ipam.pdf](http://www.isbe.net/Documents/ipam.pdf). The last sentence of this section should be modified to align with local conditions.

<sup>5</sup> 2 C.F.R. §200.313. The uniform federal rules that govern federal grant awards in 2 C.F.R. Part 200 apply to State grant awards through the Grant Accountability Transparency Act (GATA) (30 ILCS 708/), unless exempted in whole or in part by the Governor's Office of Management of Budget. 30 ILCS 708/55. See [www.isbe.net/gata](http://www.isbe.net/gata) for further information about the scope of GATA's application to federal awards and State-funded grant programs administered by the Ill. State Board of Education (ISBE). See 4:80-AP3, *Inventory Management for Federal and State Awards*. ISBE guidance is available at: [www.isbe.net/Documents/fiscal\\_procedure\\_handbk.pdf](http://www.isbe.net/Documents/fiscal_procedure_handbk.pdf) and [www.isbe.net/Pages/Audit-and-Monitoring-Review-Requirements-and-Tools.aspx](http://www.isbe.net/Pages/Audit-and-Monitoring-Review-Requirements-and-Tools.aspx).

<sup>6</sup> *Id.* In connection with ISBE's grant monitoring function, ISBE published a *Checklist for Equipment and Inventory Review* which requires an approved policy (or procedure) related to the management of equipment at [www.isbe.net/Pages/Audit-and-Monitoring-Review-Requirements-and-Tools.aspx](http://www.isbe.net/Pages/Audit-and-Monitoring-Review-Requirements-and-Tools.aspx).

<sup>7</sup> Optional. 23 Ill.Admin.Code §100.60 requires school boards to adopt a capitalization threshold, which can be done through policy. The capitalization threshold is a dollar figure above which the cost of an item will be included on financial statements and depreciated. A minimum threshold of \$5,000 and useful life greater than one year complies with the definition of *equipment* under federal grant rules, but may be adjusted, and/or multiple thresholds can be established, for different categories of capital assets. 2 C.F.R. §§200.33 and 200.313(e). The Government Accounting Standards Board (GASB) Statement No. 34 at para. 115(e) states that a government should disclose its policy "for capitalizing assets and for estimating the useful lives of those assets." See GASB Statement 34 and *Guide to Implementation of GASB Statement 34 on Basic Financial Statements* (p.28), both available at [www.gasb.org](http://www.gasb.org). There are no specific requirements for such policies; however, district auditors may require or recommend a district have a more comprehensive capitalization policy and/or procedure. Such an accounting policy or procedure should be developed in consultation with the district's accounting professional(s) and tailored to reflect local conditions.

<sup>8</sup> The requirements in this section are specified in 105 ILCS 5/5-22 (allowing property constructed or renovated by students as part of a curricular program to be sold through the services of a licensed real estate broker subject to certain requirements), 5/10-22.8; and 2 C.F.R. §200.313(e) for federal awards and State awards governed by GATA. See f/n 5, above, regarding grant award requirements. A board that desires to act on the disposition of property having *any* value should use the following alternative to this section's last sentence: "Notwithstanding the above, the Superintendent or designee may unilaterally dispose of worthless personal property."

The recipient (through either sale or donation) of any discarded school bus must immediately: (1) remove, cover, or conceal the "SCHOOL BUS" signs and any other insignia or words indicating the vehicle is a school bus; (2) render inoperable or remove entirely the stop signal arm and flashing signal system; and (3) paint the school bus a different color from those under Sec. 12-801 of the Ill. Vehicle Code. 625 ILCS 5/12-806(b), added by P.A. 100-277.

land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value. The Superintendent shall establish procedures for the disposition of property acquired by the District under grant awards that comply with federal and State law.

#### Taxable Fringe Benefits<sup>9</sup>

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

#### Controls for Revolving Funds and Petty Cash<sup>10</sup>

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of \$500.00. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

---

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

<sup>9</sup> The intent of this optional section is twofold: (1) to control personal use of district property and equipment; and (2) to ensure compliance with IRS rules. As to the first point, allowing personal use of district property or equipment is arguably prohibited by the Ill. Constitution, Art. VIII, Sec. 1 which states: "Public funds, property or credit shall be used only for public purposes." As to the second point, any fringe benefit an employer provides is taxable and must be included in the recipient's pay unless the law specifically excludes it. See Publication 15-B (2019), *Employer's Tax Guide to Fringe Benefits*, [www.irs.gov/pub/irs-pdf/p15b.pdf](http://www.irs.gov/pub/irs-pdf/p15b.pdf).

<sup>10</sup> 105 ILCS 5/10-20.19(2); 23 Ill.Admin.Code §100.70. This paragraph's contents are mandatory, except for the \$500 cap on the maximum balance of revolving funds. The cap amount may be changed or the following alternative used: "Each revolving fund shall be maintained in a bank that has been approved by the Board and established in an amount approved by the Superintendent consistent with the annual budget."

The School Code defines petty cash as a type of revolving fund. *Id.* It and other revolving funds carry a standard balance and are regularly reimbursed to maintain the standard balance amount (generally referred to as an *imprest system* of financial accounting). In practice, petty cash is paid out of a de minimis cash amount maintained by a fund custodian. Disbursement from a revolving fund other than petty cash is typically made against an imprest checking account, by an authorized signor who is readily available in the district, e.g., a superintendent or building principal. The authorized signor manages the revolving fund and requests the board to reimburse the fund for expenses incurred to bring the imprest account back to its standard balance.



## Control Requirements for Checks <sup>11</sup>

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer or Board President, except that checks from ~~an~~ accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

## Internal Controls <sup>12</sup>

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from

---

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

<sup>11</sup> This section is largely up to the local board's discretion; additional controls may be added. The following alternative to the second sentence will mandate two signatories for checks:

Two of the following individuals: the Treasurer, Board President, and/or Board Vice-President, shall sign all checks issued by the School District, except that checks from ~~an~~ accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

See policy 4:90, *Student Activity and Fiduciary Funds*, for more information about a board's responsibilities for *student activity funds and fiduciary funds*. A board must comply with State law requirements concerning the use of facsimile or electronic signatures on checks. The Secretary of State, Index Department, maintains certified manual signatures of officers authorized to sign checks. Uniform Facsimile Signature of Public Officials Act, 30 ILCS 320/. Electronic records and signatures are governed by the Electronic Commerce Security Act, 5 ILCS 175/5. Attorneys disagree about the applicability of these laws to school districts.

<sup>12</sup> This section is largely up to the local board's discretion. The annual audit must include a "review and testing of the internal control structure." 23 Ill.Admin.Code §100.110. This review's limited scope means that boards should not rely on it to reveal uncontrolled financial risks. The board's responsibility is to establish policy to safeguard the district's financial condition. Indeed, the oath of office includes this promise: "I shall respect taxpayer interests by serving as a faithful protector of the school district's assets." In this sample policy, the board sets the control objectives and the superintendent is responsible for developing an internal controls system. In addition, ISBE has issued guidance on internal controls pursuant to its administration of the Grant Accountability and Transparency Act (GATA), 30 ILCS 708/. See the *Fiscal Procedures Handbook*, at: [www.isbe.net/Documents/fiscal\\_procedure\\_handbk.pdf](http://www.isbe.net/Documents/fiscal_procedure_handbk.pdf), [www.isbe.net/Documents/fiscal\\_procedure\\_handbk.pdf](http://www.isbe.net/Documents/fiscal_procedure_handbk.pdf), —which states that "to establish a strong control environment, grantees must...[d]esign internal controls that are in compliance with guidance in *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States" (a free resource, available at: [www.gao.gov/assets/670/665712.pdf](http://www.gao.gov/assets/670/665712.pdf)) or the *Internal Control Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (a fee-based resource, available at: [www.coso.org/Pages/ic.aspx](http://www.coso.org/Pages/ic.aspx)<https://www.coso.org/Pages/default.aspx>). Boards that wish to take a larger oversight role regarding internal controls may list the numbered sentences in the IASB sample administrative procedure 4:80-AP1, *Checklist for Internal Controls*, as required inclusions in the superintendent's program for internal controls. This alternative, for insertion at the end of this section's first paragraph, follows:

The District's system of internal controls shall include the following:

1. All financial transactions must be properly authorized and documented.
2. Financial records and data must be accurate and complete.
3. Accounts payable must be accurate and punctual.
4. District assets must be protected from loss or misuse.
5. Incompatible duties should be segregated, if possible.
6. Accounting records must be periodically reconciled.
7. Equipment and supplies must be safeguarded.
8. Staff members with financial or business responsibilities must be properly trained and supervised, and must perform their responsibilities with utmost care and competence.
9. Any unnecessary weaknesses or financial risks must be promptly corrected.

fraud, waste, and abuse,<sup>13</sup> as well as employee error, misrepresentation by third parties, or other imprudent employee action.

The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third party to audit internal controls in addition to the annual audit.

LEGAL REF.: 2 C.F.R. §200 et seq.  
30 ILCS 708/, Grant Accountability and Transparency Act, implemented by 44 Ill.Admin.Code 7000 et seq.  
105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8, and 5/17-1 et seq.  
23 Ill.Admin.Code Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Student Activity and Fiduciary Funds)

DRAFT

---

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

<sup>13</sup> Unless specifically exempted, grantees receiving funds from any State agency, including ISBE, must comply with GATA and annually complete a *Fiscal and Administrative Internal Controls Questionnaire* (ICQ). The ICQ covers a number of different topics related to internal controls. Districts that are identified as having one or more areas of elevated risk based on their answers to the ICQ are required to develop and implement corrective action to address the area(s). Districts that fail to take necessary corrective action to address weak areas of internal control put their grant funding at risk. One of the sections of the ICQ addresses a grantee's internal controls for fraud, waste, and abuse, including whether the grantee has a *fraud awareness program*. See 4:80-AP1, *Checklist for Internal Controls*, and 4:80-AP2, *Fraud, Waste, and Abuse Awareness Program*, which incorporate ISBE-recommended practices related to fraud, waste, and abuse.

## Operational Services

### Student Activity and Fiduciary Funds 1

The School Board, upon the Superintendent or designee’s recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.<sup>2</sup> The Board, upon the Superintendent or designee’s recommendation, also establishes fiduciary funds to be supervised by the Superintendent or designee. The District has custodial responsibilities for fiduciary funds but no direct involvement in the management of such funds.<sup>3</sup>

#### Student Activity Funds

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*; State law; and the Illinois State Board of Education (ISBE) rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund’s sole custodian and be bonded in accordance with the School Code.<sup>4</sup> The treasurer shall have all of the responsibilities specific to the treasurer listed in the Illinois State Board of Education ISBE rules for school activity funds, including the authority to make loans between activity funds.<sup>5</sup>

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

<sup>1</sup> State law controls this policy’s content. See 105 ILCS 5/10-20.19 and 23 Ill.Admin.Code §§100.80, 100.85. Due to their decentralized nature, student activity funds have historically been an area ripe for fraud, waste, and abuse. This policy supports a board member’s fulfillment of his or her fiduciary duty and oath to protect the assets of the district by directing the proper maintenance and control of student activity and fiduciary funds. 105 ILCS 5/10-16.5; see policy 2:80, Board Member Oath and Conduct. Adoption of this policy also aligns with mandatory board member training on fiduciary and financial oversight responsibilities. 105 ILCS 5/10-16a(b).

ISBE’s rules in Part 125 (Student Activity Funds and Convenience Accounts) were in effect only through 6-30-08 after which they were replaced by Part 100. The rules in Part 100 do not provide for *convenience accounts*. The rules in Part 100 were subsequently amended to recognize fiduciary funds separately from student activity funds in response to Governmental Accounting Standards Board Statement No. 84, available at: www.gasb.org. Another Ppolicy, 7:325, Student Fundraising Activities, contains the elements required by State law for a policy on student fund-raising activities.

<sup>2</sup> Student activity funds are established to account for money used to support the activities of student organizations and clubs, e.g., homeroom, yearbook, class year, choral or band group, class projects, student clubs, student council, and student-sponsored bookstore. 23 Ill.Admin.Code §100.20. The Student activity funds are under the school board’s control, giving it a fiduciary responsibility to safeguard them along with district assets. In contrast to fiduciary funds (see f/n 7, below), the board, superintendent, or other district employees have direct involvement in how student activity funds are spent or attained. And, unlike fiduciary funds, student activity funds must be reported as part of a district’s Educational Fund for its annual financial reporting and budget, in accordance with Governmental Accounting Standards Board Statement No. 84. 23 Ill.Admin.Code §§100.80(e), 100.85.

<sup>3</sup> See f/n 7, below.

<sup>4</sup> 105 ILCS 5/8-2. A board’s insurance carrier can assist the board with obtaining bonds for these individuals.

<sup>5</sup> See 23 Ill.Admin.Code §100.80(c) for the treasurer’s duties. ISBE’s rule permits the activity fund treasurer to make loans between funds “if and as authorized by the board’s policy.” 23 Ill.Admin.Code §100.80. A board that does not want to allow loans between activity funds should choose one of these alternatives:

Alternative 1: The treasurer shall have all of the authority and responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, except that the treasurer is not authorized to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose. <sup>6</sup>

#### Fiduciary Funds <sup>7</sup>

The Superintendent or designee shall be responsible for supervising fiduciary funds in accordance with Board policy 4:80, Accounting and Audits; State law; and ISBE rules for fiduciary funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code.<sup>8</sup> The treasurer shall have all of the responsibilities specific to the treasurer listed in the ISBE rules for fiduciary funds. <sup>9</sup>

LEGAL REF.: 105 ILCS 5/8-2 and 5/10-20.19.  
23 Ill.Admin.Code §§100.20, ~~and~~ 100.80, and 100.85.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fundraising Activities)

---

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

Alternative 2: The treasurer shall have all of the authority and responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, except that the treasurer must have the Board's approval before making a loan between activity funds.

<sup>6</sup> The authority for this paragraph's first sentence is 23 Ill.Admin.Code §100.80(c)(7); the second sentence is up to the local board's discretion. The following option may be inserted after the first sentence: "However, money remaining in any Senior Class fund after graduation will automatically transfer to the next year's class."

<sup>7</sup> Fiduciary funds are funds "received from an independent, outside source in which the school board is acting in an administrative capacity." 23 Ill.Admin.Code §100.20, e.g., outside, independent scholarship funds in which the district has no authority to decide how the funds are attained or awarded. Id. Unlike student activity funds, where "[t]he school board, superintendent, or district employees have direct involvement with the decisions of how the funds are spent or attained," a district has no control over how fiduciary funds are spent or raised. 23 Ill.Admin.Code §§100.20, 100.80, and 100.85. See 23 Ill.Admin.Code §100.85 for the specific characteristics and permitted activities of a fiduciary fund. Boards must take a number of specific actions for fiduciary funds that are delegated to the superintendent or designee in this policy and align with IASB's *Foundational Principles of Effective Governance*, at [www.iasb.com/principles\\_popup.cfm](http://www.iasb.com/principles_popup.cfm). 23 Ill.Admin.Code §100.85(b). Boards should consult their local auditors for guidance on whether a particular fund should be classified as a student activity fund or fiduciary fund.

<sup>8</sup> See f/n 4, above.

<sup>9</sup> See 23 Ill.Admin.Code §100.85(d) for the treasurer's duties.

## Operational Services

### Facility Management and Building Programs 1

The Superintendent shall manage the District’s facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable School Board policies. The Superintendent or designee shall facilitate: (1) inspections of schools by the Regional Superintendent and State Fire Marshal or designee, (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district, and (3) compliance with the 10-year safety survey process required by the School Code. <sup>2</sup>

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

<sup>1</sup> Each district with a school having 50 or more students must have a green school cleaning policy. Green Cleaning School Act, 105 ILCS 140/10. See policy 4:160, *Environmental Quality of Buildings and Grounds*, which fulfills the requirement to have a procedure on compliance with the Chemical Safety Acts. 105 ILCS 5/10-20.49. Many other State and federal laws control facility management and building programs. Good subjects for administrative procedures include management of custodial services, security, and green cleaning, among others.

The federal rules implementing the Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §12101 *et seq.*) prohibit discrimination on the basis of disability in services and facilities. 28 C.F.R. Parts 35 and 36. The 2010 ADA Standards for Accessible Design (28 C.F.R. Part 36, Appendix) are available from a link on the ADA home page, [www.ada.gov/](http://www.ada.gov/). Consult the board attorney about how these standards apply to alterations and new construction.

The Prevailing Wage Act (PWA) is generally applicable to all construction projects. 820 ILCS 130/, amended by P.A. 100-1177. It requires, among other things, that: (1) all workers on a public works project be paid no less than the prevailing hourly rate (820 ILCS 130/1); (2) the district specify in all public works contracts that the prevailing rate must be paid (820 ILCS 130/4(e), amended by P.A. 100-1177); and (3) ~~until such time as the Ill. Dept. of Labor activates an electronic database for certified payrolls,~~ all contractors must submit certain employment records, including certified payrolls, to the Ill. Dept. of Labor (IDOL) through its online portal ([www2.illinois.gov/idol/Laws-Rules/CONMED/Pages/Prevailing-Wage-Portal.aspx](http://www2.illinois.gov/idol/Laws-Rules/CONMED/Pages/Prevailing-Wage-Portal.aspx)) ~~district, and. Since the activation of the IDOL database in April 2020, the district must~~ the PWA no longer requires districts to ~~keep these records for past or future public works projects, as required by law~~ (820 ILCS 130/5, amended by P.A. 100-1177). However, districts may still need to maintain employment records received from public works contractors prior to the IDOL database activation to comply with the Local Records Act (50 ILCS 205/). Consult the board attorney for guidance in this area.

105 ILCS 5/10-20.63, added by P.A. 100-163, requires school districts to make feminine hygiene products (defined as tampons and sanitary napkins for use in connection with the menstrual cycle) available, at no cost to students, in the bathrooms of school buildings serving students in grades 6 through 12. **Note:** The statute does not delineate between types of bathrooms (student, staff, girls, boys, unisex, etc.). Consult with the board attorney about implementing this law.

410 ILCS 35/25, added by P.A. 101-165, ~~eff. 1-1-20~~, requires schools to identify all single-occupancy restrooms as all-gender and designated for use by no more than one person at a time or for family or assisted use. ~~Eff. 1-1-20, a~~ All single-occupancy restrooms must have an exterior sign that marks it as a restroom and does not indicate any specific gender, e.g., signage which reads *all genders*. *Id.* at 35/20 and 35/25. It is unclear if this law will apply only to those restrooms made available to members of the public in schools, or if it will also include facilities designated as employee-only. The Ill. Dept. of Public Health enforces this requirement and may issue regulations to address this issue.

<sup>2</sup> 105 ILCS 5/2-3.12, 105 ILCS 5/3-14.20, and 5/3-14.21, amended by P.A. 100-465.

Use this alternative for districts in suburban Cook County: replace “Regional Superintendent” with “appropriate Intermediate Service Center.”

105 ILCS 5/2-3.12 and 23 Ill.Admin.Code Part 180 contain the school building code and Health/Life and Safety Code for Public Schools (HLS Code), respectively. The board must hire a licensed architect or engineer to conduct a decennial inspection of its school buildings and produce a ten-year safety survey report, which is submitted to the Regional Superintendent (ROE) or Intermediate Service Center (ISC) and the State Superintendent for approval. The board must also report to the ROE or ISC annually on its completion of the report recommendations to comply with the HLS Code. See the Health Life Safety Handbook at [www.isbe.net/Pages/Health-and-Life-Safety.aspx](http://www.isbe.net/Pages/Health-and-Life-Safety.aspx) for more information about the safety survey process.

### Standards for Managing Buildings and Grounds

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. Prior Board approval is needed for all renovations or permanent alterations to buildings or grounds when the total cost will exceed \$12,500, including the cost equivalent of staff time.<sup>3</sup> This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

### Standards for Green Cleaning <sup>4</sup>

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

DR  
RA  
FE

---

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

<sup>3</sup>This provision is optional and the amount may be changed. The \$12,500 spending limit is one-half of the bidding threshold for purchases or contracts. 105 ILCS 5/10-20.21. This provision's intent is to ensure that the board is kept informed about significant renovations and permanent alterations. A board should discuss this provision with its superintendent before including it in the policy.

<sup>4</sup> Required by the Green Cleaning School Act (105 ILCS 140/) and Green Cleaning for Elementary and Secondary Schools (23 Ill.Admin.Code Part 2800). The Ill. Green Government Coordinating Council established *Guidelines and Specifications for the Green Cleaning Schools Act* which state: "While not mandatory, schools should implement the practices set forth in the Recommendations section of these guidelines where applicable and appropriate." See *Guidelines and Specifications for the Green Cleaning Schools Act* at: [www.newsystemonline.com/wp-content/uploads/2014/05/Illinois-GreenCleanFinalGuidelines.pdf](http://www.newsystemonline.com/wp-content/uploads/2014/05/Illinois-GreenCleanFinalGuidelines.pdf).

## Standards for Facility Construction and Building Programs <sup>5</sup>

As appropriate, the Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board will confer with members of the staff and community, the Ill. State Board of Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State and federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

## Naming Buildings and Facilities <sup>6</sup>

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be

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

<sup>5</sup> The inclusion and identification of the facility goals listed in the second paragraph are at the board's discretion.

After 1-1-15, all "new school building construction" must include a storm shelter that meets or exceeds the ICC/NSSA Standard for the Design and Construction of Storm Shelters (ICC-500) published jointly by the International Code Council and the National Storm Shelter Association. 105 ILCS 5/2-3.12(e-5); 23 Ill.Admin.Code §180.60(b)(3). Any facility project for which the design contract is executed after 7-1-16 must meet standards of the 2015 International Building Code and its subcodes. 23 Ill.Admin.Code §180.60(a).

The Ill. Environmental Barriers Act (IEBA) (410 ILCS 25/) and the Ill. Accessibility Code (IAC) (71 Ill.Admin.Code Part 400) ensure that "the built environment in the State of Illinois is designed, constructed, and altered to be accessible to and usable by all, including individuals with disabilities." 71 Ill.Admin.Code §400.110(a). **Note:** Press boxes constructed on school property do not have to comply with the IAC if the press boxes are in bleachers that have points of entry at only one level, and the aggregate area of the press box is no more than 500 square feet. 105 ILCS 5/10-20.51; 23 Ill.Admin.Code 180.60(b)(4).

A building intended for classroom or instructional use may be constructed only after voter approval at a referendum unless the building is: (1) leased by the district, or (2) purchased with funds from the sale or disposition of other buildings or structures, or with funds received as a grant under the School Construction Law or as a gift, provided that no funds (other than lease payments) are derived from the district's bonded indebtedness or its tax levy. 105 ILCS 5/10-22.36, amended by P.A. 101-455.

A district may levy a tax for "fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes." 105 ILCS 5/17-2.11. An expedited process may be available in emergency situations. 105 ILCS 5/17-2.11(a). A district may levy a tax or issue bonds if it determines: (1) it is necessary for school security purposes and the protection and safety of students and staff to hire a school resource officer, or that personnel costs for school counselors, mental health experts, or school resources officers are necessary; and (2) it does not need funds for any other purpose set forth in 105 ILCS 5/17-2.11(d), amended by P.A. 101-455. A board may, subject to certain notice requirements, transfer surplus life safety taxes and interest earnings on them to the Operations and Maintenance Fund for building repair work until June 30, 2021<sup>9</sup>. 105 ILCS 5/17-2.11(j), amended by P.A.s 100-465 and 101-643.

The Green Buildings Act requires all new State-funded building construction and major renovation projects to meet specified environmental requirements. 20 ILCS 3130/. Waivers may be granted by the Capital Development Board in certain situations. 20 ILCS 3130/15(e). For environmental impact laws, see policy 4:160, *Environmental Quality of Buildings and Grounds*.

<sup>6</sup> This section is optional and its contents are at the board's discretion.

submitted to the Board. When a facility is to be named or renamed, the Board President will appoint a special committee to consider nominations and make a recommendation, along with supporting rationale, to the Board.<sup>7</sup> The Board will make the final selection. The Superintendent or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using the process in this policy.

LEGAL REF.: 42 U.S.C. §12101 et seq., Americans with Disabilities Act of 1990, implemented by 28 C.F.R. Parts 35 and 36.  
20 ILCS 3130/, Green Buildings Act.  
105 ILCS 5/2-3.12, 5/10-20.49, 5/10-22.36, 5/10-20.63, and 5/17-2.11.  
105 ILCS 140/, Green Cleaning Schools Act.  
105 ILCS 230/, School Construction Law.  
410 ILCS 25/, Environmental Barriers Act.  
410 ILCS 35/25, Equitable Restrooms Act.  
820 ILCS 130/, Prevailing Wage Act.  
23 Ill.Admin.Code Part 151, School Construction Program; Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools.  
71 Ill.Admin.Code Part 400, Ill. Accessibility Code.

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

---

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

<sup>7</sup> ~~If (The board may want/wants to include criteria for the committee, in which case insert the following is an option:~~  
"The committee will:

1. ~~The committee will e~~Encourage input from the community, staff members, and students.
2. ~~Give c~~Consideration ~~will be given~~ to names of local communities, neighborhoods, streets, landmarks, history ~~of the area~~ical considerations, and individuals who have made a contribution to the District, community, State, or nation.
3. ~~Ensure that (The name will not duplicate or cause confusion with the names of existing facilities in the District."~~



## Operational Services

### Convicted Child Sex Offender; Screening; Notifications 1

#### Persons Prohibited on School Property without Prior Permission

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender meets either of the following two exceptions: <sup>2</sup>

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the School Board, Superintendent, or Superintendent’s designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender’s upcoming visit to the Building Principal.

In all cases, the Superintendent or designee shall supervise a child sex offender whenever the offender is in a child’s vicinity.<sup>3</sup> If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school. <sup>4</sup>

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

<sup>1</sup> The topic covered by this policy was previously a part of 4:170, *Safety*.

<sup>2</sup> 720 ILCS 5/11-9.3 contains these requirements concerning a child sex offender’s presence on school property. An Illinois federal court denied a father’s request to enjoin a school’s policy that prohibited him, as a child sex offender, from attending his children’s school activities in *Doe v. Paris Union School Dist.*, 2006 WL 44304 (C.D.Ill. 2006). See also 8:30, *Visitors to and Conduct on School Property*.

<sup>3</sup> 720 ILCS 5/11-9.3(a). The statute assigns the child sex offender the “duty to remain under the direct supervision of a school official.” In order to ensure this happens and to protect students, the sample policy requires the superintendent or designee to supervise a child sex offender whenever the offender is in a child’s vicinity. See also 8:30, *Visitors to and Conduct on School Property*.

<sup>4</sup> Aside from rumor and notoriety, there are three ways that school officials may learn that an enrolled student is a sex offender or a violent offender against youth:

1. By being informed by the student or the student’s parent/guardian.
2. Through the Ill. Dept. of State Police (ISP) Sex Offender Registry, [www.isp.state.il.us/sor](http://www.isp.state.il.us/sor). A juvenile sex offender is listed there after the juvenile becomes 17 years old and will be listed for the remaining registration period. 730 ILCS 150/2. The database is updated daily and allows searching by name, city, county, zip code, compliance status, or any combination thereof.
3. By receiving notification from a law enforcement agency that a juvenile sex offender or juvenile violent offender against youth is enrolled in a school. The law enforcement agency having jurisdiction to register the juvenile must provide a copy of the offender registration form to the building principal and guidance counselor designated by the principal; the school must keep the registration form separately from the student’s school records. 730 ILCS 152/121(b).

## Screening <sup>5</sup>

The Superintendent or designee shall perform fingerprint-based criminal history records information checks and/or screenings required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. He or she shall take appropriate action based on the result of any criminal background check and/or screen. <sup>6</sup>

## Notification to Parents/Guardians

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and

---

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

If a sex offender is enrolled in a school, guidelines for managing the sex offender's presence in school should be prepared. The components will depend on the situation but generally should include asking the parent/guardian of a sex offender below the age of 17 years for permission to share the information with certain staff for the protection of both the student and other students. In addition, the guidelines should include a supervision plan providing supervision for the student during all aspects of his or her school day. Finally, the guidelines must respect the privacy of juvenile records and comply with the Ill. School Student Records Act (105 ILCS 10/). The board attorney should be consulted.

<sup>5</sup> The law is silent with regard to *screening* volunteers and individuals in the proximity of a school. Screening and *fingerprint-based criminal history records checks* are different. See procedure 4:175-AP1, *Criminal Offender Notification Laws; Screening*, for further distinctions.

The School Code requires school districts to perform a *fingerprint-based criminal history records check* through (a) the ISP for an individual's Criminal History Records Information (CHRI) and (b) the Federal Bureau of Investigation's national crime information databases. 105 ILCS 5/10-21.9(a), (a-5) and (a-6), amended by P.A. 101-531.

Screening only involves checking an individual's name and address against publicly-available databases and information provided for local law enforcement like the: (1) Illinois Sex Offender Registry, [www.isp.state.il.us/sor/](http://www.isp.state.il.us/sor/), and (2) the Violent Offender Against Youth Registry maintained by the ISP, [www.isp.state.il.us/cmvo/](http://www.isp.state.il.us/cmvo/). Screening must be done for employment applicants and repeatedly at least once every five years that an individual remains employed by the district. 105 ILCS 5/10-21.9(a-5) and (a-6), amended by P.A. 101-531. See policy 5:30, *Hiring Process and Criteria*; procedure 5:30-AP2, *Investigations*; policy 6:250, *Community Resource Person and Volunteers*; and procedure 6:250-AP, *Securing and Screening Resource Persons and Volunteers*.

<sup>6</sup> If permitted by federal or State law, when a fingerprint-based criminal history records check returns a *conviction* of a crime set forth in 105 ILCS 5/21B-80 or when a screening finds a *registration* for an individual licensed by the Ill. State Board of Education (ISBE), the superintendent or regional superintendent must notify the ISBE Superintendent in writing within 15 business days. 105 ILCS 5/10-21.9(e), amended by P.A.s 101-531 [and 101-643](#). Contact the board attorney for guidance regarding disclosures permitted by federal or State law.

By comparison, when a fingerprint-based criminal history records check returns a pending criminal charge for an offense set forth in 105 ILCS 5/21B-80, the superintendent, regional office of education, or entity that provides background checks, must notify the ISBE Superintendent within 10 days. Id. 105 ILCS 5/10-21.9(e), amended by P.A. 101-643, does not state whether the notice requirement is calendar days or business days. Support for it being business days is found later in 105 ILCS 5/10-21.9(e), which requires that notice for convictions be provided within 15 business days. Additionally, while notice for pending criminal charges is not required to be "in writing," for ease of use, consistency in administration, alignment with the requirement to provide written notice for convictions, and best practices this sample text states the State Superintendent will also be notified of pending criminal charges in writing. Consult the board attorney for further guidance.

If an indicated report by the Ill. Dept. of Children and Family Services or by a child welfare agency of another jurisdiction is found, the board must consider the individual's status as a condition of student teaching or employment. 105 ILCS 5/10-21.9(c) and (g), amended by P.A. 101-531. The statute does bar an individual with an indicated finding from student teaching; however, that is the most logical interpretation.

Violent Offender Against Youth Community Notification Law.<sup>7</sup> The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law.<sup>8</sup> This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.: 20 ILCS 2635/, Uniform Conviction Information Act.  
720 ILCS 5/11-9.3.  
730 ILCS 152/, Sex Offender Community Notification Law.  
730 ILCS 154/75-105, Murderer and Violent Offender Against Youth Community Notification Law.

CROSS REF.: 5:30 (Hiring Process and Criteria), 5:260 (Student Teachers), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

---

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

<sup>7</sup> Sex Offender Community Notification Law, 730 ILCS 152/; Murderer and Violent Offender Against Youth Community Notification Law, 730 ILCS 154/75-154/105. Law enforcement officials must notify school districts of the names, addresses, and offenses of registered offenders residing in their respective jurisdictions who have committed sex offenses and violent offenses against youth. 730 ILCS 152/120 and 154/95. These laws are silent with regard to what, if anything, districts do with the information. The Sex Offender Community Notification Law, however, provides immunity for “any person who provides, or fails to provide, information relevant to the procedures set forth in this Law.” 730 ILCS 152/130.

Naming a contact person will facilitate communication and cooperation with local law enforcement agencies. Any school official may be used as the contact person, and boards may wish to have a contact person from each building. See administrative procedure 4:175-AP1, *Criminal Offender Notification Laws; Screening*, for implementing procedures.

Upon arrest after commencement of a prosecution for a sex offense against an individual known to be a school employee, the State’s Attorney must provide the superintendent or school administrator of the employing school with a copy of the complaint, information, or indictment. 725 ILCS 5/111-1(e), added by P.A. 101-521.

<sup>8</sup> 730 ILCS 152/120(g)~~State law~~ requires a principal or teacher to notify the parents/guardians during school registration or parent-teacher conferences that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. In an effort to keep this policy aligned with good governance practices, the responsibility is given to the superintendent and building principal to manage. While State law allows the notification to be made during registration or parent-teacher conferences, the sample policy makes a notification mandatory just during registration to be sure that all parents/guardians are informed.

## General Personnel

### Hiring Process and Criteria 1

The District hires the most qualified personnel consistent with budget and staffing requirements and in compliance with School Board policy on equal employment opportunity and minority recruitment.<sup>2</sup> The Superintendent is responsible for recruiting personnel and making hiring recommendations to the Board.<sup>3</sup> If the Superintendent’s recommendation is rejected, the Superintendent must submit another.<sup>4</sup> No individual will be employed who has been convicted of a criminal offense listed in 105 ILCS 5/21B-80(c).<sup>5</sup>



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

<sup>1</sup> State or federal law controls this policy’s content. This policy contains an item on which impact 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.

<sup>2</sup> See policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Districts may not classify a job as either a male or female job. 29 C.F.R. §1604.5, 34 C.F.R. §106.55.

<sup>3</sup> Boards must consider the superintendent’s recommendations concerning, among other things, “the selection, retention, and dismissal of employees.” 105 ILCS 5/10-16.7. The board may want to use this alternative sentence:

All personnel decisions are made by the Board, but only on the recommendation of the Superintendent.

Subject to an applicable collective bargaining agreement in effect on 6-13-11, a board that fills a “new or vacant teaching position” must select a candidate based on: (1) certifications, (2) qualifications, (3) merit and ability (including performance evaluation, if available), and (4) relevant experience, provided that the length of continuing service with the district must not be considered a factor, unless all other factors are determined by the school district to be equal. 105 ILCS 5/24-1.5. The statute does not define “new or vacant teaching positions.” The requirement does not apply to filling vacant positions under 105 ILCS 5/24-12 (reduction in force and recall). Consult the board attorney about these issues.

<sup>4</sup> An additional optional sentence follows:

The Superintendent may select personnel on a short-term basis for a specific project or emergency condition before the Board’s approval.

<sup>5</sup> 105 ILCS 5/10-21.9(c), amended by P.A. 101-531; 105 ILCS 5/21B-80, amended by P.A. 101-531, allows individuals with criminal histories involving certain drug convictions to apply for or to reinstate their educator licenses seven years after their sentence for the criminal offense is completed. Consult the board attorney about whether the board wants to continue prohibiting employment for any individual who has a criminal history involving these exempted drug offenses.

For more discussion regarding criminal history records checks and screenings required by 105 ILCS 5/10-21.9, amended by P.A.s 101-531 and 101-643, see f/ns 5 and 6 in policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*.

All applicants must complete a District application in order to be considered for employment. <sup>6</sup>

### Job Descriptions

The Board maintains the Superintendent's job description and directs, through policy, the Superintendent, in his or her charge of the District's administration. <sup>7</sup>

The Superintendent shall develop and maintain a current comprehensive job description for each position or job category; however, a provision in a collective bargaining agreement or individual contract will control in the event of a conflict. <sup>8</sup>

### Investigations

The Superintendent or designee shall ensure that a fingerprint-based criminal history records check and a check of the Statewide Sex Offender Database and Violent Offender Against Youth Database is

---

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

<sup>6</sup> Any person who applies for employment as a teacher, principal, superintendent, or other certificated employee who willfully makes a false statement on his or her application for employment, material to his or her qualifications for employment, which he or she does not believe to be true, is guilty of a Class A misdemeanor. 105 ILCS 5/22-6.5. District employment applications must contain a statement to this effect. Id. Each employment application for these positions must state the following (Id.):

Failure to provide requested employment or employer history which is material to the applicant's qualifications for employment or the provision of statements which the applicant does not believe to be true may be a Class A misdemeanor.

Any employer that asks applicants to record video interviews and uses an artificial intelligence analysis of the applicant-submitted videos must comply with the Artificial Intelligence Video Interview Act, 820 ILCS 42/, added by P.A. 101-260, ~~eff. 1-1-20~~.

<sup>7</sup> 105 ILCS 5/10-16.7. The foundation for a productive employment relationship begins with a board's policy, a thoughtfully crafted employment contract and job description, and procedures for communications and ongoing assessment. See IASB's *Foundational Principles of Effective Governance*, **Principle 3. The board employs a superintendent**, at: [www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/](http://www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/).

See also 3:40-E, *Checklist for the Superintendent Employment Contract Negotiation Process*, for best practice discussions about establishing the board-superintendent employment relationship and contract.

<sup>8</sup> Job descriptions will become the basis for categorizing a teacher into one or more positions that the teacher is qualified to hold for reduction in force (RIF) dismissal and recall purposes. 105 ILCS 5/24-12(b), amended by P.A. 101-643. A board should consult with its attorney to review its current list of job descriptions and discuss the district's specific responsibilities.

A job description is evidence of a position's *essential functions*. 29 C.F.R. §1630.2(n). The Americans with Disabilities Act (ADA) protects individuals who have a disability and are qualified, with reasonable accommodation, to perform the *essential functions* of the job. 42 U.S.C. §12101 et seq., amended by the ADA Amendments Act (ADAAA), Pub. L. 110-325. Determining which functions are essential may be critical to determining if an individual with a disability is qualified. An individual is qualified to perform a job even though he or she is unable, due to a disability, to perform tasks which are incidental to the job. Only when an individual is unable to perform the *essential functions* of a job may a district deny the individual employment opportunities. 29 C.F.R. §1630.2(m). For a definition of essential functions see Id. at 1630.2(n). Whether a particular function is essential is a factual determination.

**Important:** The ADAAA makes significant changes to the ADA's definition of disability that broadened the scope of coverage and overturned a series of U.S. Supreme Court decisions that made it difficult to prove that an impairment was a qualifying disability. There is information about the regulations and a link to them at: [www.eeoc.gov/laws/regulations/adaaa\\_fact\\_sheet.cfm](http://www.eeoc.gov/laws/regulations/adaaa_fact_sheet.cfm). Consult the board attorney regarding how these amendments impact the district's hiring processes.

performed on each applicant as required by State law.<sup>9</sup> When the applicant is a successful superintendent candidate who has been offered employment by the Board, the Board President shall ensure that these checks are completed.<sup>10</sup> The Superintendent or designee, or if the applicant is a successful superintendent candidate, then the Board President shall notify an applicant if the applicant is identified in either database.<sup>11</sup> The School Code requires the Board President to keep a conviction record confidential and share it only with the Superintendent, Regional Superintendent, State Superintendent, State Educator Preparation and Licensure Board, any other person necessary to the hiring decision, or for purposes of clarifying the information, the Ill. Dept. of State Police and/or Statewide Sex Offender Database.<sup>12</sup> The Board reserves its right to authorize additional background inquiries beyond a fingerprint-based criminal history records check when it deems it appropriate to do so, in accordance with applicable laws.

---

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

<sup>9</sup> The policy's requirements on criminal records checks for applicants for employment are mandated by 105 ILCS 5/10-21.9, amended by P.A.s 101-72, ~~and~~ 101-531, ~~and~~ 101-643. See administrative procedure 5:30-AP2, *Investigations*, for the process and positions requiring criminal background investigation. The Statewide Sex Offender Database (a/k/a Sex Offender Registry) is available at: [www.isp.state.il.us/sor](http://www.isp.state.il.us/sor). The Statewide Murderer and Violent Offender Against Youth Database is available at: [www.isp.state.il.us/cmvo/](http://www.isp.state.il.us/cmvo/). For more discussion regarding criminal history records checks and screenings required by 105 ILCS 5/10-21.9, amended by P.A.s 101-531 ~~and~~ 101-643, see f/n 5 in policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*. See policy 4:60, *Purchases and Contracts*, for requirements concerning criminal background checks of employees of contractors who have *direct, daily contact* with students.

<sup>10</sup> *Id.* If a board wants to require additional background inquiries beyond the fingerprint-based criminal history records information check required by 105 ILCS 5/10-21.9, amended by P.A.s 101-72, ~~and~~ 101-531, ~~and~~ 101-643, including the federal *Rap Back Service* (20 ILCS 2630/3.3, added by P.A. 100-718) and/or checks through consumer reporting agencies regulated by the Fair Credit Reporting Act (15 U.S.C. §-1681 ~~et seq.~~), consult the board attorney. For more detailed information, see the laws listed in sample exhibit 3:40-E, *Checklist for the Superintendent Employment Contract Negotiation Process*, under the checklist item entitled **Conditions of Employment**, in the **Other Background Check Laws** row.

<sup>11</sup> 105 ILCS 5/10-21.9(b), amended by P.A.s 101-72 and 101-531, and 105 ILCS 5/21B-10. The School Code requires the board president to keep a conviction record confidential. It is impossible to know whether a fingerprint-based criminal history records check and a check of the Statewide Sex Offender and Violent Offender Against Youth Databases on a successful superintendent candidate will come back with a conviction record.

Therefore, in accordance with best practice (ensuring compliance and aligning with good governance principles), this policy does not assign a designee for the board president to complete this task. However, to balance the requirement to keep conviction records confidential with the practical implementation of ensuring a fingerprint-based criminal history records check and a check of the Statewide Sex Offender and Violent Offender Against Youth Databases are performed on each successful superintendent applicant, a board president may want to designate the duty to order these checks to the individuals otherwise listed in 105 ILCS 5/10-21.9(b), amended by P.A.s 101-72 and 101-531. Those individuals include the board president, the superintendent or designee, regional superintendent (if the check was requested by the district), state superintendent of education, state Educator Preparation and Licensure Board, any other person necessary to the hiring decision, or for clarification purposes, the Ill. Dept. of State Police and/or Statewide Sex Offender Registry.

<sup>12</sup> *Id.* at 5/10-21.9(b), amended by P.A.s 101-72 and 101-531. The School Code continues to define the board president's role in conducting criminal background investigations and receiving the results of these investigations, including the results for employees of district contractors. 105 ILCS 5/10-21.9. Many districts delegate this task in the hiring process to a human resources department.

Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center."

For more discussion regarding responses to results obtained by criminal history records checks and screenings as required by 105 ILCS 5/10-21.9(e), amended by P.A.s 101-531 ~~and~~ 101-643, see f/n 6 in policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*.

Each newly hired employee must complete a U.S. Citizenship and Immigration Services Form as required by federal law. <sup>13</sup>

The District retains the right to discharge any employee whose criminal background investigation reveals a conviction for committing or attempting to commit any of the offenses outlined in 105 ILCS 5/21B-80 or who falsifies, or omits facts from, his or her employment application or other employment documents. If an indicated finding of abuse or neglect of a child has been issued by the Ill. Department of Children and Family Services or by a child welfare agency of another jurisdiction for any applicant for student teaching, applicant for employment, or any District employee, then the Board must consider that person's status as a condition of employment. <sup>14</sup>

The Superintendent shall ensure that the District does not engage in any investigation or inquiry prohibited by law and complies with each of the following: <sup>15</sup>

1. The District uses an applicant's credit history or report from a consumer reporting agency only when a satisfactory credit history is an established bona fide occupational requirement of a particular position. <sup>16</sup>
2. The District does not screen applicants based on their current or prior wages or salary histories, including benefits or other compensation, by requiring that the wage or salary history satisfy minimum or maximum criteria. <sup>17</sup>
3. The District does not request or require a wage or salary history as a condition of being considered for employment, being interviewed, continuing to be considered for an offer of employment, an offer of employment, or an offer of compensation. <sup>18</sup>

---

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

<sup>13</sup> Immigration Reform and Control Act, 8 U.S.C. §1324a *et seq.* Consult with the board attorney regarding the district's rights and responsibilities under all Illinois laws if the district uses any electronic employment verification system, including *E-Verify* and/or the Basic Pilot Program. 820 ILCS 55/12. This statute urges employers who voluntarily use *E-Verify* (formerly known as the Basic Pilot/Employment Eligibility Verification Program) to consult the Ill. Dept. of Labor's website for current information on the accuracy of *E-Verify* and to review and understand their legal responsibilities relating to the use of any electronic employment verification systems. See f/n 2 in 5:150-AP, *Personnel Records*, for a more detailed discussion of *E-Verify* issues.

<sup>14</sup> 105 ILCS 5/10-21.9(c) and (g), amended by P.A. 101-531. See f/n 6 in 4:175, *Convicted Child Sex Offender; Screening; Notifications*, for further discussion.

<sup>15</sup> As an alternative to describing the prohibited investigations, a board may substitute this sentence:

The Superintendent shall ensure that the District does not engage in any investigation or inquiry prohibited by law, including without limitation, investigation into or inquiry concerning: (1) credit history or report unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; (2) claim(s) made or benefit(s) received under Workers' Compensation Act; and (3) access to an employee's or applicant's social networking website, including a request for passwords to such sites.

The default policy provision and the alternative stated above – whichever is selected – may be made a prohibition rather than a duty of the superintendent; to do this, delete the stricken text as follows: “~~The Superintendent shall ensure that the District does not engage ...~~”

<sup>16</sup> Employee Credit Privacy Act, 820 ILCS 70/10. This Act allows inquiries into an applicant's credit history or credit report or ordering or obtaining an applicant's credit report from a consumer reporting agency when a satisfactory credit history is an *established bona fide occupational requirement* of a particular position. The Act identifies circumstances that permit a satisfactory credit history to be a job requirement, such as, the position's duties include custody of or unsupervised access to cash or marketable assets valued at \$2,500 or more.

<sup>17</sup> 820 ILCS 112/10(b-5), added by P.A. 101-177. If an employer violates this subsection, the employee may recover in a civil action any damages incurred, special damages up to \$10,000, injunctive relief, and costs and reasonable attorney's fees. 820 ILCS 112/30(a-5), added by P.A. 101-177.

<sup>18</sup> *Id.*

4. The District does not request or require an applicant to disclose wage or salary history as a condition of employment. <sup>19</sup>
5. The District does not ask an applicant or applicant's current or previous employers about wage or salary history, including benefits or other compensation. <sup>20</sup>
6. The District does not ask an applicant or applicant's previous employers about claim(s) made or benefit(s) received under the Workers' Compensation Act. <sup>21</sup>
7. The District does not request of an applicant or employee access in any manner to his or her personal online account, such as social networking websites, including a request for passwords to such accounts. <sup>22</sup>
8. The District provides equal employment opportunities to all persons. See policy 5:10, *Equal Employment Opportunity and Minority Recruitment*.

---

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

<sup>19</sup> *Id.*

<sup>20</sup> 820 ILCS 112/10(b-10), added by P.A. 101-177. **Note:** Attorneys caution that using the exceptions in 820 ILCS 112/10(b-10)(1) and (2), added by P.A. 101-177, may trigger litigation. Violating this subsection entitles an employee to recover in a civil action any damages incurred, special damages up to \$10,000, injunctive relief, and costs and reasonable attorney's fees. 820 ILCS 112/30(a-5), added by P.A. 101-177.

A school board that wishes to preserve these exceptions should consult its board attorney; then they may supplement number 5 by adding the following after "compensation":

unless the applicant's wage or salary history is a matter of public record, or is contained in a document completed by the applicant's current or former employer and then made available to the public by the employer, or then submitted or posted by the employer to comply with State or federal law; or the applicant is a current employee applying for a position with the same current employer.

<sup>21</sup> Right to Privacy in the Workplace Act, 820 ILCS 55/10(a).

<sup>22</sup> *Id.* at 55/10(b)(6)(B) (commonly known as the *Facebook Password Law*). A *personal online account* is defined as an online account used primarily by a person for personal purposes. *Personal online account* does not include an account created, maintained, used, or accessed for the business purpose of a person's employer or prospective employer. *Id.* at 55/10(b)(5). Bracketed explanations follow the statutory language:

"Nothing in this subsection shall prohibit or restrict an employer from complying with a duty to screen employees or applicants prior to hiring...provided that the password, account information, or access sought by the employer only relates to an online account that:

(A) an employer supplies or pays; or

(B) an employee creates or maintains on behalf of under the direction of an employer in connection with that employee's employment."

[Based on this explanation, it is implausible that an applicant would have an account, service, or profile for business purposes of a school employer.]

The statute specifically permits an employer to: (1) maintain workplace policies governing the use of the employer's electronic equipment, including policies regarding Internet use, social networking site use, and electronic mail use; and (2) monitor usage of the employer's (district's) electronic equipment and electronic mail. The statute also states that it does *not prohibit* an employer from obtaining information about an applicant or an employee that is in the public domain or that is otherwise obtained in compliance with the statute. Finally, the statute does not apply to all types of personal technology that employees may use to communicate with students or other individuals, such as text messages on a personal phone. Consult the board attorney about these issues.



## Physical Examinations <sup>23</sup>

Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease. The physical fitness examination must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination performed no more than 90 days before submitting evidence of it to the District.

Any employee may be required to have an additional examination by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations, if the examination is job-related and consistent with business necessity.<sup>24</sup> The Board will pay the expenses of any such examination.

## Orientation Program

The District's staff will provide an orientation program for new employees to acquaint them with the District's policies and procedures, the school's rules and regulations, and the responsibilities of their position. Before beginning employment, each employee must sign the *Acknowledgement of Mandated Reporter Status* form as provided in policy 5:90, *Abused and Neglected Child Reporting*.

---

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

<sup>23</sup> 105 ILCS 5/24-5, amended by P.A.s 100-513, [100-855](#), and [101-81](#). According to this statute, “[a] new or existing employee or substitute teacher employee may be subject to additional health examinations, including tuberculosis screening, as required by rules adopted by the Ill. Dept. of Public Health or by order of a local public health official.” The Ill. Dept. of Public Health does not require school employees to be screened for tuberculosis other than workers in child day care and preschool settings. 77 Ill.Admin.Code §696.140(a)(3).

The last sentence of the first paragraph exceeds State law requirements and may be deleted.

Note that while examination by a spiritual leader/practitioner is sufficient for purposes of leaves, the statute does not permit an examination by a spiritual leader/practitioner for initial employment exams. This difference may present a constitutional issue; contact the board attorney for an opinion if an applicant wants to use an examination by a spiritual leader/practitioner.

Federal law limits pre-employment medical inquiries to whether the applicant is able to perform job-related functions; required medical examinations of applicants is forbidden. American with Disabilities Act (ADA), 42 U.S.C. §12112(d)(2); see also f/n 8 for an explanation regarding the ADA. Districts may condition an employment offer on taking and passing medical inquiries or physical exams, provided that all entering employees in the same classification receive the same conditional offer.

<sup>24</sup> The State law (105 ILCS 5/24-5, amended by P.A.s 100-513, [100-855](#), and [101-81](#)) allowing boards to require physicals of current employees “from time to time,” is superseded by the ADA, (42 U.S.C. §12112(d)(4)). The ADA allows medical inquiries of current employees only when they are job-related and consistent with business necessity or part of a voluntary employee wellness program. *Id.* Districts may deny jobs to individuals with disabilities who pose a direct threat to the health or safety of others in the workplace, provided that a reasonable accommodation would not either eliminate the risk or reduce it to an acceptable level. 42 U.S.C. §12113; 29 C.F.R. [Part-§1630.2\(r\)](#). See f/n 8 for an explanation regarding the ADA.

See the f/n 23 for a discussion of examinations by spiritual leaders/practitioners.

LEGAL REF.: 105 ILCS 5/10-16.7, 5/10-20.7, 5/10-21.4, 5/10-21.9, 5/21B-10, 5/21B-80, 5/10-22.34, 5/10-22.34b, 5/22-6.5, and 5/24-5.  
20 ILCS 2630/3.3, Criminal Identification Act.  
820 ILCS 55/, Right to Privacy in the Workplace Act.  
820 ILCS 70/, Employee Credit Privacy Act.  
Americans with Disabilities Act, 42 U.S.C. §12112, and 29 C.F.R. Part 1630.  
Fair Credit Reporting Act, 15 U.S.C. § 1681 et seq.  
Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.  
Duldulao v. St. Mary of Nazareth Hospital, 136 Ill. App. 3d 763 (1st Dist. 1985),  
*aff'd in part and remanded* 115 Ill.2d 482(Ill. 1987).  
Kaiser v. Dixon, 127 Ill. App. 3d 251 (2nd Dist. 1984).  
Molitor v. Chicago Title & Trust Co., 325 Ill. App. 124 (1st Dist. 1945).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 3:50 (Administrative Personnel Other Than the Superintendent), 4:60 (Purchases and Contracts), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:40 (Communicable and Chronic Infectious Disease), 5:90 (Abused and Neglected Child Reporting), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:220 (Substitute Teachers), 5:280 (Educational Support Personnel - Duties and Qualifications)

## Professional Personnel

### Teacher Qualifications 1

A teacher, as the term is used in this policy, refers to a District employee who is required to be licensed under State law.<sup>2</sup> The following qualifications apply:

1. Each teacher must:<sup>3</sup>
  - a. Have a valid Illinois Professional Educator License issued by the State Superintendent of Education with the required endorsements as provided in the School Code.
  - b. Provide the District Office with a complete transcript of credits earned in institutions of higher education.
  - c. On or before September 1 of each year, unless otherwise provided in an applicable collective bargaining agreement, provide the District Office with a transcript of any credits earned since the date the last transcript was filed.
  - d. Notify the Superintendent of any change in the teacher's transcript.
2. All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements.<sup>4</sup>

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

<sup>1</sup> State or federal law controls this policy's content. 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. This policy concerns an area in which the law is unsettled.

<sup>2</sup> 105 ILCS 5/21B et seq., amended by P.A. 100-596; 23 Ill.Admin.-Code §1.610 et seq., §1.705 et seq., Part 25-~~amended at 42 Ill.Reg. 8830, and;~~ 105 ILCS 5/27-24.2, amended by P.A. 101-450; and 23 Ill.Admin.Code Part 252 (contracted driver education teacher).

School boards may participate in the Illinois Teacher Corps; however as of 9-1-11 individuals may no longer be admitted to Illinois Teacher Corps programs. 105 ILCS 5/21-11.4, repealed in 2013 on 6-30-13.

<sup>3</sup> Subparagraph 1a is required for all teachers by 105 ILCS 5/21B-15 (qualifications of educators). Four types of educator licenses are listed in 105 ILCS 5/21B-20, amended by P.A. s 100-596 and 101-643: (1) Professional Educator License; (2) Educator License with Stipulations (including endorsements for alternative provisional educator, alternative provisional superintendent, career and technical educator, provisional career and technical educator, transitional bilingual educator, language, visiting international educator, paraprofessional educator, chief school business official, provisional in-state educator, school support personnel intern, and special education area); (3) Substitute Teaching License; and (4) until 6-30-23, Short-Term Substitute Teaching License. Districts may not require an individual who holds a valid Professional Educator License or Educator License with Stipulations to seek or hold a Substitute Teaching License to teach as a substitute teacher. 105 ILCS 5/21B-20(3), added by P.A. 100-596. See also 23 Ill.Admin.Code §1.610 et seq., §1.705 et seq., and Part 25-~~amended at 42 Ill.Reg. 8830~~ (per §25.100, teachers are no longer endorsed in any course subjects in which they earn grades lower than a "C" in college). The Ill. State Board of Education's (ISBE) *Educator Licensure Information System* (ELIS) is a web-based system that allows educators, administrators, and the public to access licensure information. See [www.isbe.net/Pages/Educator-Licensure-Information-System.aspx](http://www.isbe.net/Pages/Educator-Licensure-Information-System.aspx).

Subparagraph 1b and 1c are required of all teachers by 105 ILCS 5/24-23. Some boards add the word "official" to the phrase, "complete official transcript of credits."

Subparagraph 1d is optional but informs the superintendent when a teacher may be eligible to change lanes on the salary schedule.

<sup>4</sup> The *highly qualified* teacher requirement of the No Child Left Behind Act, formerly found in §6319 of the Elementary and Secondary Education Act (ESEA, 20 U.S.C. §6319), was repealed by the Every Student Succeeds Act (ESSA, Pub. L. 114-95, eff. 12-10-15). ESEA federal implementing regulation 34 C.F.R. §200.55 was updated on 7-7-17 (82 Fed. Reg. 31706), however State implementing regulations at 23 Ill. Admin.Code Part 25, Appendix D have not been updated yet. In *Every Student Succeeds Act (ESSA) Frequently Asked Questions* (8-12-16) ([www.isbe.net/Documents/ESSA-faq.pdf](http://www.isbe.net/Documents/ESSA-faq.pdf)), ISBE advised that districts did not need to comply with the *highly qualified* teacher requirement during the 2016-17 school year.

The Superintendent or designee shall:

1. Monitor compliance with State and federal law requirements that teachers be appropriately licensed; **5**
2. Through incentives for voluntary transfers, professional development, recruiting programs, or other effective strategies, ensure that minority students and students from low-income families are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers; and
3. Ensure parents/guardians of students in schools receiving Title I funds are notified of their right to request their students' classroom teachers' professional qualifications. **6**

LEGAL REF.: 20 U.S.C. §6312(e)(1)(A).  
105 ILCS 5/10-20.15, 5/21-11.4, 5/21B-15, 5/21B-20, 5/21B-25, and 5/24-23.  
23 Ill.Admin.Code §1.610 et seq., §1.705 et seq., and Part 25.

CROSS REF.: 6:170 (Title I Programs)

---

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

ESEA, as amended by ESSA, requires that each state plan contain assurances that the state educational agency will ensure that all teachers and paraprofessionals meet state certification/licensure requirements. 20 U.S.C. §6311(g)(2)(J).

**5** See the ISBE webpage on educator licensure approval requirements at [www.isbe.net/Pages/educator-licensure-approvals.aspx](http://www.isbe.net/Pages/educator-licensure-approvals.aspx).

ESEA, as amended by ESSA, requires districts to provide parents timely notice that the parent's child has been assigned, or has been taught for four or more consecutive weeks by, a teacher who does not meet applicable State certification or licensure requirements at the grade level and subject area in which the teacher has been assigned. 20 U.S.C. §6312(e)(1)(B)(ii). For a sample notice, see 5:190-E2, *Notice to Parents When Their Child Is Assigned To or Has Been Taught for at Least Four Straight Weeks By a Teacher Who Does Not Meet Applicable State Certification/Licensure Requirements*.

**6** 20 U.S.C. §6312(e)(1)(A).

## Educational Support Personnel

### Employment At-Will, Compensation, and Assignment 1

#### Employment At-Will <sup>2</sup>

Unless otherwise specifically provided, District employment is at-will, meaning that employment may be terminated by the District or employee at any time for any reason, other than a reason prohibited by law, or no reason at all.<sup>3</sup> Nothing in School Board policy is intended or should be construed as altering the employment at-will relationship.

Exceptions to employment at-will may include employees who are employed annually, have an employment contract, or are otherwise granted a legitimate interest in continued employment. The Superintendent is authorized to make exceptions to employing nonlicensed employees at-will but shall maintain a record of positions or employees who are not at-will.

#### Compensation

The Board will determine salary and wages for educational support personnel. Increments are dependent on evidence of continuing satisfactory performance. An employee covered by the overtime

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

<sup>1</sup> State or federal law controls this policy's content. This policy contains items 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.

A collective bargaining agreement may contain provisions that supersede this policy, in which case, the policy might state: "Please refer to the current bargaining agreement between the Educational Support Personnel and the School Board."

While the term *educational support personnel* is not defined in the School Code, at least one appellate court and one circuit court decision found in dicta that the term refers to nonlicensed employees, such as clerical workers, custodians, cafeteria workers, bus drivers, and teachers' aides. Laukhuf v. Congerville-Eureka-Goodfield School Dist., 2003 WL 23936148 (~~III-11th Cir.~~; 2003)(non-precedential); Buckellew v. Georgetown-Ridge Farm Community Unit School Dist., ~~575 N.E.2d 556 (Ill.App. 4, 1991)~~215 Ill.App.3d 506 (4th Dist. 1991).

<sup>2</sup> Illinois law does not specifically create a protected property interest in continued employment for nonlicensed employees, except in a reduction in force. However, whether an employee is actually employed at-will depends on the specific facts. This determination is important because the dismissal of an employee having a protected property right in continued employment requires a notice and hearing. Cleveland Bd of Educ. v. Loudermill, ~~405 S.Ct. 1487~~470 U.S. 532 (1985). See also Griggsville-Perry Community Unit School Dist. v. Ill. Educ. Labor Relations Bd., ~~984 N.E.2d 440~~368 Ill.Dec. 494 (~~III-2013~~)(upheld an arbitrator's finding that the requirement to provide a pre-discharge written notice was drawn from the essence of the agreement).

Even with this policy, it is safest to presume that all nonlicensed employees are at least employed annually. This is a good assumption because districts routinely assure next-year employment so that the employee will not qualify for summer unemployment. In addition, annual employment may be created through a collective bargaining agreement, past practice, an employees' handbook, personnel policy manual, or an oral promise. Arneson v. Bd of Trustees, McKendree College, ~~569 N.E.2d 252~~210 Ill.App.3d 844 (~~III-App-5th Dist.~~; 1991). Moreover, there are several exceptions to at-will including prohibitions against discrimination and retaliatory discharge (Michael v. Precision Alliance Group, ~~952 N.E.2d 682~~351 Ill.Dec. 890 (~~III-App-5th Dist.~~; 2011)(common law recognizes a cause of action for retaliatory discharge when the employee engaged in protected activity). Consult the board attorney for help determining whether an employee is employed *at-will*.

A district, by policy or handbook, may not take away a previously given property interest in continued employment to current employees; only those employees hired afterwards could be affected. Duldulao v. St. Mary of Nazareth Hospital, ~~483 N.E.2d 956~~136 Ill.App.3d 763 (~~III-App-1st Dist.~~; 1985); Kaiser v. Dixon, ~~468 N.E.2d 822~~127 Ill.App.3d 251 (~~III-App-2nd Dist.~~; 1984).

For a discussion of prohibited dismissal reasons, see 5:10, *Equal Employment Opportunity and Minority Recruitment*. Volunteer firefighters may not be fired for responding to an emergency. (50 ILCS 748/).

<sup>3</sup> 105 ILCS 5/10-23.5. For more information on RIF, see policy 5:290, *Employment Termination and Suspensions*.

provisions in State or federal law shall not work overtime without the prior authorization from the employee's immediate supervisor.<sup>4</sup> Educational support personnel are paid twice a month.<sup>5</sup>

Assignment

The Superintendent is authorized to make assignments and transfers of educational support personnel.

LEGAL REF.: 105 ILCS 5/10-22.34 and 5/10-23.5.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment) 5:35 (Compliance with the Fair Labor Standards Act), 5:290 (~~Educational Support Personnel—Employment Termination and Suspensions~~), 5:310 (~~Educational Support Personnel—Compensatory Time-Off~~)

DRAFT

---

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

<sup>4</sup> For information regarding overtime, see policy 5:35, *Compliance with the Fair Labor Standards Act*.

<sup>5</sup> 820 ILCS 115/3. However, the wages of employees who are *exempt* as defined in the Fair Labor Standards Act (FLSA), 29 U.S.C. §201 et seq., may be paid once a month. For a discussion of the FLSA, see 5:35, *Compliance with the Fair Labor Standards Act*.

## Instruction

### School Accountability 1

According to the Illinois General Assembly, the primary purpose of schooling is the transmission of knowledge and culture through which students learn in areas necessary to their continuing development and entry into the world of work.<sup>2</sup> To fulfill that purpose, the Ill. State Board of Education (ISBE) prepared *State Goals for Learning* with accompanying *Illinois Learning Standards*.<sup>3</sup>

The School Board gives priority in the allocation of resources, including funds, time, personnel, and facilities, to fulfilling this purpose.

#### Quality Assurance

The Board continuously monitors student achievement and the quality of the District's work. The Superintendent shall supervise the following quality assurance components, in accordance with State law and ISBE rules, and continuously keep the Board informed:

1. Prepare each school's annual recognition application and quality assurance appraisal, whether internal or external, to assess each school's continuous school improvement.<sup>4</sup>
2. Continuously assess the District's and each school's overall performance in terms of both academic success and equity. This includes, without limitation, a thorough analysis of ISBE's balanced accountability measure and each school's *Multiple Measure Index* and corresponding *Annual Measurable Objective* provided by ISBE.<sup>5</sup>

---

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

<sup>1</sup> State or federal law controls this policy's content.

<sup>2</sup> 105 ILCS 5/27-1.

<sup>3</sup> 23 Ill.Admin.Code §1, Appendix D.

<sup>4</sup> 105 ILCS 5/2-3.25 - 2-3.25b, amended by P.A. 100-1046; 23 Ill.Admin.Code §§1.10(a) and 1.20.

<sup>5</sup> 105 ILCS 5/2-3.25a, amended by P.A.s 99-193, 99-657, and 100-1046; 5/2-3.64a-5, amended by P.A.s 100-1046 and 101-643. First, 105 ILCS 5/2-3.25a, amended by P.A. 99-193, significantly revised the system of standards for school districts and schools. Next, 105 ILCS 5/2-3.25a, amended by P.A. 99-657, delayed certain implementation dates by one school year. Finally, 105 ILCS 5/2-3.25a, amended by P.A. 100-1046, further revised the system of standards for school districts and schools. Annual state assessments required by 105 ILCS 5/2-3.64a-5(c), amended by P.A.s 100-1046 and 101-643, are not required if ISBE receives a waiver from the administration of assessments from the U.S. Dept. of Education. 105 ILCS 5/2-3.64a-5(c), as amended by P.A. 101-643. ISBE must establish recognition standards for student performance and school improvement for all districts and their individual schools. ISBE must outline accountability measures in its State plan that it submits to the U.S. Dept. of Education under the Every Student Succeeds Act (ESSA) (Pub. L. 114-95). If ESSA ceases to require a state plan, then ISBE must develop a written plan in consultation with the Ill. Balanced Accountability Measure (IBAM) Committee. 105 ILCS 5/2-3.25a, amended by P.A.s 99-193, 99-657, and 100-1046.

3. If applicable, develop District and School Improvement Plans, present them for Board approval, and supervise their implementation. <sup>6</sup>
4. Prepare a school report card, present it at a regular Board meeting, and disseminate it as provided in State law. <sup>7</sup>
5. In accordance with 105 ILCS 5/2-3.153, annually administer a climate survey on the instructional environment within the school to, at minimum, students in grades 4 through 12 and teachers. <sup>8</sup>

LEGAL REF.: 105 ILCS 5/2-3.25, 5/2-3.25a, 5/2-3.25b, 5/2-3.25c, 5/2-3.25d-5, 5/2-3.25e-5, 5/2-3.25f, 5/2-3.25f-5, 5/2-3.63, 5/2-3.64a-5, 5/2-3.153, 5/10-21.3a, and 5/27-1.  
23 Ill.Admin.Code Part 1, Subpart A: Recognition Requirements.

CROSS REF.: 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program), 7:10 (Equal Educational Opportunities)

---

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

<sup>6</sup> The requirements around district and school improvement plans are unknown until ISBE revises its rules at 23 Ill.Admin.Code Part 1, Subpart A: Recognition Requirements following P.A.s 99-193 and 100-1046. P.A. 99-193 deleted the requirements concerning improvement plans as well as the sanctions for failing to make adequate yearly progress contained in 105 ILCS 5/2-3.25d, but then P.A. 100-1046 repealed 105 ILCS 5/2-3.25d in its entirety. 105 ILCS 5/2-3.25f(a) continues to state that ISBE “shall provide technical assistance to assist with the development and implementation of School and District Improvement Plans” and that schools or districts “that fail to make reasonable efforts to implement an approved Improvement Plan may suffer loss of State funds by school district, attendance center, or program as the State Board of Education deems appropriate.”

<sup>7</sup> 105 ILCS 5/10-17a, amended by P.A.s 100-807, 100-1121, and 101-68, ~~eff. 1-1-20~~. Districts must present the report card at a regular board meeting, post it on the district’s website, make it available to newspapers of general circulation in the district, notify parents/guardians of its availability on the district’s website, provide it to parents/guardians on request, submit it to the regional superintendent or appropriate Intermediate Service Center, and otherwise disseminate it as required by State law. See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*.

<sup>8</sup> Required by 105 ILCS 5/2-3.153, amended by P.A. 100-1046, and 23 Ill.Admin.Code §1.97. The State Superintendent must publicly report on the survey indicators of learning conditions resulting from the administration of the instrument at the individual school, district, and State levels. A district may use an alternate learning instrument approved by the State Superintendent at its own cost. These survey instruments are authorized by July 1 each year and posted at: [www.isbe.net/Pages/5Essentials-Survey.aspx](http://www.isbe.net/Pages/5Essentials-Survey.aspx). 23 Ill.Admin.Code §1.97(g)(1)-(2). To use an alternate survey instrument, the district must submit a form developed for this purpose and posted at [www.isbe.net/Pages/5Essentials-Survey.aspx](http://www.isbe.net/Pages/5Essentials-Survey.aspx) to the State Superintendent on or before a date established by the State Superintendent each year. *Id.*

Insert the following sentence for districts that administer an alternate survey of learning conditions at their own cost: “The District has elected to use an alternate climate survey of learning conditions instrument.”



## Instruction

### School Year Calendar and Day 1

#### School Calendar

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.<sup>2</sup> The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.<sup>3</sup>

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

<sup>1</sup> State or federal law controls this policy's content. 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.

<sup>2</sup> State-mandated school holidays are found in 105 ILCS 5/24-2, [amended by P.A. 101-642](#). See policy 5:330, *Sick Days, Vacation, Holidays, and Leaves*, for a holiday listing. The law allows a school board to hold school or schedule teachers' institutes, parent-teacher conferences, or staff development on five identified school holidays if: (1) the school board first holds a public hearing on the proposal; and (2) the person or persons honored by the holiday are recognized through instructional activities conducted on the school holiday or on the first school day preceding or following the school holiday. Districts must redo the public hearing process in the event they change plans for use of holidays. See Ill. State Board of Education (ISBE) guidance at: [www.isbe.net/Documents/district-holiday-plans13.pdf](http://www.isbe.net/Documents/district-holiday-plans13.pdf). This is an item on which collective bargaining may be required, and a board that wishes to implement this law should consult its attorney.

A State mandated school holiday on *Good Friday* is unconstitutional according to *Metzl v. Leininger*, 57 F.3d 618 (7th Cir. 1995). Closing school on religious holidays may still be permissible for those districts able to demonstrate, e.g., through surveys, that remaining open would be a waste of educational resources due to widespread absenteeism. Also, districts may be able to close school on Good Friday by adopting a *spring holiday* rationale or ensuring that it falls within spring break. School districts should discuss all of these options, and collective bargaining implications with their board attorneys.

If the county board or board of election commissioners chooses a school to be a polling place, the school district must make the school available. 10 ILCS 5/11-4.1. For the Election Day, the law encourages a school district to either: (1) close the school; or (2) hold a teachers' institute on that day with the students not in attendance. [Id. 10 ILCS 5/2B-10 and 105 ILCS 5/24-2, amended by P.A. 101-642, required all government offices, with the exception of election authorities, to be closed, unless authorized to be used as a location for election day services or as a polling place for 2020 General Election Day, and it required schools to be available to an election authority as a polling place for 2020 General Election Day. Id.](#)

<sup>3</sup> The school calendar must have a minimum 185 days to ensure 176 days of actual pupil attendance [that may include remote learning days, blended remote learning days, and up to five remote and blended remote learning planning days pursuant to 105 ILCS 5/10-30, added by P.A. 101-643](#). 105 ILCS 5/10-19, amended by P.A. [s. 101-12 and 101-643](#), and 5/24-1; 23 Ill.Admin.Code §1.420. [See policy 4:180, Pandemic Preparedness: Management; and Recovery, for information about remote and/or blended remote learning day plans](#). Schools must be closed during county institute. 105 ILCS 5/24-3. The school calendar may be a mandatory subject of collective bargaining. The calendar for the school term and any changes must be submitted to and approved by the regional superintendent before the calendar or changes may take effect. 105 ILCS 5/10-19.

E-learning days allow a school district to provide instruction to students electronically while they are not physically present due to inclement weather and other unexpected events. 105 ILCS 5/10-20.56, added by P.A. 101-12 [and amended by P.A. 101-643](#), opens the use of e-learning days from three pilot districts to all districts that meet the requirements of the statute. Before a school district can implement an e-learning program and use e-learning days it must, along with other requirements (1) hold a public hearing on the initial proposal for the e-learning program, (2) obtain verification from the Regional Office of Education (ROE) or Intermediate Service Center (ISC) for the school district that the initial proposal meets the requirements specified in the law, and (3) by resolution adopt a research-based program for district-wide e-learning days. Before implementing an e-learning program, boards must collectively bargain the impact of the program on the wages, hours, terms and conditions of employment with employee representative(s). More information about e-learning is available at: [www.isbe.net/Pages/Electronic-Learning.aspx](http://www.isbe.net/Pages/Electronic-Learning.aspx).

## 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.<sup>4</sup> The Board 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.<sup>5</sup> The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance.<sup>6</sup>

---

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

<sup>4</sup> 105 ILCS 5/24-2(c) lists the following as commemorative holidays: Jan. 28 (Christa McAuliffe Day commemorating space exploration); Feb. 15 (Susan B. Anthony's birthday); Mar. 29 (Vietnam War Veterans' Day); Sept. 11 (Sept. 11th Day of Remembrance); the school day immediately preceding Veterans' Day (Korean War Veterans' Day); Oct. 1 (Recycling Day); Oct. 7 (Iraq and Afghanistan Veterans Remembrance Day); and Dec. 7 (Pearl Harbor Veterans' Day).

Other commemorative holidays include, but are not limited to: Arbor and Bird Day on the last Friday in April (105 ILCS 5/27-18); Leif Erickson Day on October 9 if a school day and otherwise on a school day nearest the date (105 ILCS 5/27-19); American Indian Day on the 4th Friday of September (105 ILCS 5/27-20); Ill. Law Week during the first full school week in May (105 ILCS 5/27-20.1); Just Say No Day on a school day in May designated by official proclamation of the Governor (105 ILCS 5/20.2); Ronald Reagan Day on Feb. 6 (5 ILCS 490/2); Barack Obama Day on August 4 (5 ILCS 490/3); Indigenous Peoples Day on the last Monday in September (5 ILCS 490/7); Lincoln's Birthday February 12 (5 ILCS 490/60); Martin Luther King, Jr. Birthday the third Monday in January (5 ILCS 490/65); Prairie Week the third full week in September (5 ILCS 490/75); Retired Teachers' Week the fourth week in May (5 ILCS 490/80); Veterans Day November 11 (5 ILCS 490/90); Preventing Lost Potential Day September 19 (5 ILCS 490/141); Day of Remembrance of the Victims of Slavery and the Transatlantic Slave Trade on March 25 (5 ILCS 490/155); the first full week of January is Emancipation Proclamation Week (5 ILCS 490/160); Mother Mary Ann Bickerdyke Day on the second Wednesday in May (5 ILCS 490/175); and April is Arab American Heritage Month (5 ILCS 490/6, amended by P.A. 100-1150).

<sup>5</sup> A school day is required to consist of a minimum five clock-hours under the direct supervision of a teacher or non-teaching personnel or volunteer personnel that provides non-teaching or supervisory duties as specified in 105 ILCS 5/10-22.34(a), in order to qualify as a full day of attendance, unless (1) the Governor issues a disaster declaration due to a public health emergency pursuant 20 ILCS 3305/7, and (2) the State Superintendent of Education establishes minimum clock-hour requirements to align with the circumstances of the Governor's disaster declaration. 105 ILCS 5/10-19.05, added by P.A. 101-12 and amended by P.A. 101-643. See [www.isbe.net/Documents/SB28Instructional-Day.pdf](http://www.isbe.net/Documents/SB28Instructional-Day.pdf) for ISBE's notice regarding this law. See 105 ILCS 5/10-19.05, added by P.A. 101-12, for additional exceptions to the attendance calculation.

Contrast 105 ILCS 5/18-12, amended by P.A. 100-28. It allows a partial day of attendance to be counted as a full day due to an adverse weather condition, condition beyond the control of the school district that poses a health and safety threat, or use of school facilities by local or county authorities for holding a memorial or funeral service in remembrance of a community member (up to two school days per school year) provided one of following conditions is met: (1) the school district has provided at least one hour of instruction prior to the closure of the school district; (2) a school building has provided at least one hour of instruction prior to the closure of the school building; or (3) the normal start time of the school district is delayed. The law also outlines the process to claim attendance prior to providing any instruction when a school district must close a building or buildings, but not the entire district, after consultation with a local emergency response agency or due to a condition beyond the control of the district. Additionally, 105 ILCS 5/18-12.5 outlines the process for claiming attendance when a school district must close a building or buildings, but not the entire district, specifically because of a public health emergency. Attendance for such days may only be claimed if the school building(s) was scheduled to be in operation on those days.

Alternative education programs may provide fewer than five hours under certain circumstances. 105 ILCS 5/2-3.33a and 5/13B-50.

<sup>6</sup> 105 ILCS 5/27-3 requires the Pledge of Allegiance to be recited every day in elementary and secondary schools. Note that the Illinois statute does not require every student to recite the Pledge – that kind of mandatory participation would violate the U.S. Constitution. Schools may not coerce a student into saying the Pledge, nor may they punish students for refusing to participate in any aspect of the flag ritual, including standing, saluting the flag, and reciting the Pledge. West Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624 (1943); Sherman v. Community Consolidated Sch. Dist. 21 of Wheeling Township, 980 F.2d 437 (7th Cir. 1992). Consider using permissive rather than mandatory language to introduce the recitation of the Pledge, such as, “You may now stand to recite the Pledge.” Schools may, of course, require that non-participants maintain order and decorum appropriate to the school environment.

LEGAL REF.: 105 ILCS 5/10-19, 5/10-19.05, [5/10-20.56](#), 5/10-24.46, [5/10-30](#), 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. 10 ILCS 5/11-4.1.  
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 School Board; Indemnification), [4:180 \(Pandemic Preparedness; Management; and Recovery\)](#), 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)

DRAFT

---

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

The Silent Reflection and Student Prayer Act mandates a *brief period of silence* for all Illinois public school students at the opening of each school day. 105 ILCS 20/1. A student filed a federal lawsuit challenging the constitutionality of this law under the First Amendment, but the law was ultimately upheld by the Appeals Court. Sherman v. Koch, 623 F.3d 501 (7th Cir. 2010), *cert denied* by 565 U.S. 815 (2011). 105 ILCS 5/10-20.46 requires a moment of silence to recognize veterans during any type of event held at a district school on Nov. 11. See f/n 2 above for more discussion.

## Instruction

### Curriculum Development 1

#### Adoption <sup>2</sup>

The Superintendent shall recommend a comprehensive curriculum that is aligned with:

1. The District's educational philosophy and goals,
2. Student needs as identified by research, demographics, and student achievement and other data,
3. The knowledge, skills, and abilities required for students to become life-long learners,
4. The minimum requirements of State and federal law and regulations for curriculum and graduation requirements, <sup>3</sup>
5. The curriculum of non-District schools that feed into or from a District school, provided that the necessary cooperation and information is available, <sup>4</sup>
6. The Illinois State Learning Standards and any District learning standards, and
7. Any required State or federal student testing.

The School Board will adopt, upon recommendation of the Superintendent, a curriculum that meets the above criteria. <sup>5</sup>

#### Experimental Educational Programs and Pilot Projects <sup>6</sup>

The Superintendent may recommend experimental educational programs and/or pilot projects for Board consideration. Proposals must include goals, material needs, anticipated expenses, and an evaluation process. The Superintendent shall submit to the Board periodic progress reports for

---

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

<sup>1</sup> State or federal law controls this policy's content.

<sup>2</sup> This section is not dictated by State or federal law, but reflects board work regarding curriculum. Each board should dwell over this section to ensure it articulates the board's intent.

<sup>3</sup> State law mandates certain courses of study, but local school boards may set requirements exceeding State law-mandated courses of study. 105 ILCS 5/10-20.8 and 5/27-1 et seq.

<sup>4</sup> Alternative for unit districts:

5. The curriculum District-wide and articulated across all grade levels.

<sup>5</sup> The following is an alternative for boards that do not want the sample language's degree of delegation:

The School Board will consider the Superintendent's recommendation and adopt a curriculum that meets the above criteria.

<sup>6</sup> Experimental educational programs may require the approval of the State Board of Education and an agreement with the affected exclusive bargaining agent. 105 ILCS 5/10-19, amended by P.A.s. 100-465, 101-12, and 101-643. Experimental educational programs may include, but are not limited to, e-learning days as authorized under 105 ILCS 5/10-20.56; self-directed learning; or outside of formal class periods; other programs that comply with the requirements of the School Code for numbers of days of actual pupil attendance and courses of instruction.

Education preparation pilot programs are addressed in State law addresses pilot programs for teachers in relation to clinical schools, restructuring, and providing special assistance and support to beginning teachers. 105 ILCS 5/2-3.52A, amended by P.A. 100-1046.

programs that exceed one year in duration and a final evaluation with recommendation upon the program's completion.

### Single-Gender Classes and Activities <sup>7</sup>

The Superintendent may recommend a program of nonvocational<sup>8</sup> single-gender classes and/or activities to provide diverse educational opportunities and/or meet students' identified educational needs. Participation in the classes or activities must be voluntary, both genders must be treated with substantial equality, and the program must otherwise comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*. The Superintendent must periodically evaluate any single-gender class or activity to ensure that: (1) it does not rely on overly broad generalizations about the different talents, capabilities, or preferences of either gender, and (2) it continues to comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*.

### Development <sup>9</sup>

The Superintendent shall develop a curriculum review program to monitor the current curriculum and promptly suggest changes to make the curriculum more effective, to take advantage of improved teaching methods and materials, and to be responsive to social change, technological developments, student needs, and community expectations.

The Superintendent shall report to the Board as appropriate, the curriculum review program's efforts to:

1. Regularly evaluate the curriculum and instructional program.
2. Ensure the curriculum continues to meet the stated adoption criteria.
3. Include input from a cross-section of teachers, administrators, parents/guardians, and students, representing all schools, grade levels, disciplines, and specialized and alternative programs.
4. Coordinate with the process for evaluating the instructional program and materials.

---

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

<sup>7</sup> The U.S. Dept. of Education (DOE) amended its regulation implementing Title IX of the Education Amendments of 1972 (Title IX) (20 U.S.C. §1681) to make it easier for schools to have single-sex classes and extracurricular activities. 34 C.F.R. §106.34. Title IX generally protects students from discrimination on the basis of sex. However, the DOE added flexibility to its rules on single-sex classes and activities, citing research that suggests that some students benefit in single-sex classes. 71 Fed. Reg. 62530 (10-25-06). The rules are very specific and should be reviewed with the board attorney when designing single-sex classes or activities.

Consult the board attorney about accommodation issues for transgender or gender non-conforming students in single sex classes. State law prohibits gender-based discrimination, including transgender and gender non-conforming students. 775 ILCS 5/5-101(A)(11); 775 ILCS 5/1-103(O-1); and 23 Ill.Admin.Code §1.240. Title IX prohibits exclusion and discrimination on the basis of sex. 20 U.S.C. §1681(a). [The DOE's Office for Civil Rights has taken varying positions on the application of Title IX to transgender or gender non-conforming students depending upon the administration in office](#) According to the DOE Office for Civil Rights, Title IX protects lesbian, gay, bisexual, and transgender students, from sex discrimination. See [www2.ed.gov/about/offices/list/ocr/lgbt.html](http://www2.ed.gov/about/offices/list/ocr/lgbt.html); 7:10-API, *Accommodating Transgender Students or Gender Non-Conforming Students*.

<sup>8</sup> 34 C.F.R. §106.34(b)(1).

<sup>9</sup> The last two sections of this policy provide a process for the board to monitor the extent that its ends for curriculum development are being pursued. However, a board may be concerned that these sections offend the board's efforts to delegate authority to the superintendent to manage the district. If so, these sections should be deleted. See the IASB *Foundational Principles of Effective Governance* at: [www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/-www.iasb.com/principles.efm](http://www.iasb.com/conference-training-and-events/training/training-resources/foundational-principles-of-effective-governance/-www.iasb.com/principles.efm).

### Curriculum Guides and Course Outlines

The Superintendent shall develop and provide subject area curriculum guides to appropriate staff members.

LEGAL REF.: 20 U.S.C. §1681, Title IX of the Education Amendments of 1972, implemented by 34 C.F.R. Part 106.  
105 ILCS 5/10-20.8 and 5/10-19.

CROSS REF.: 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:70 (Teaching About Religions), 6:80 (Teaching About Controversial Issues) 6:100 (Using Animals in the Educational Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 6:130 (Program for the Gifted), 6:135 (Accelerated Placement Program), 6:140 (Education of Homeless Children), 6:145 (Migrant Students), 6:150 (Home and Hospital Instruction), 6:160 (English Learners), 6:170 (Title I Programs), 6:180 (Extended Instructional Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights)

## Instruction

### Grading and Promotion 1

The Superintendent or designee shall establish a system of grading and reporting academic achievement to students and their parents/guardians.<sup>2</sup> The system shall also determine when promotion and graduation requirements are met. The decision to promote a student to the next grade level shall be based on successful completion of the curriculum, attendance, and performance on the standardized tests required by the Ill. State Board of Education (ISBE) and/or other assessments.<sup>3</sup> A student shall not be promoted based upon age or any other social reason not related to academic performance.<sup>4</sup> The administration shall determine remedial assistance for a student who is not promoted.<sup>5</sup>

Every teacher shall maintain an evaluation record for each student in the teacher's classroom. A District administrator cannot change the final grade assigned by the teacher without notifying the teacher.<sup>6</sup> Reasons for changing a student's final grade include:

- A miscalculation of test scores,
- A technical error in assigning a particular grade or score,
- The teacher agrees to allow the student to do extra work that may impact the grade,
- An inappropriate grading system used to determine the grade, or
- An inappropriate grade based on an appropriate grading system.

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

<sup>1</sup> State law requires districts to have a school board policy containing the reasons for which a grade may be changed and prohibiting social promotion. 105 ILCS 5/10-20.9a. State law controls this policy's content.

If a district uses weighted grades for classes by degree of difficulty, it must be reflected in the affected students' class ranking and permanent records. 105 ILCS 5/27-27.

<sup>2</sup> Absent a court order to the contrary, upon the request of either parent of a student whose parents are divorced, copies of report cards, along with other notices and records, must be furnished to both parents by the district. 105 ILCS 5/10-21.8.

<sup>3</sup> 105 ILCS 5/10-20.9a. Each board may determine its own promotion criteria and augment the statute's criteria.

105 ILCS 5/2-3.64 contained the State assessment program until it was repealed by P.A. 98-972.

105 ILCS 5/2-3.64a-5(b) requires ISBE to "establish the academic standards that are to be applicable to students who are subject to State assessments." It contains the schedule for assessing students by calendar year and grade. ISBE selects standardized tests for the State assessment and accountability measure. In House Joint Resolution 54 (2015), members of the Ill. House and Senate encouraged school districts to not use results of the *Partnership for Assessment of Readiness for College and Careers* (PARCC) test for the 2014-2015 through the 2017-2018 school years "as a determining factor for making decisions about a student's educational opportunities, the evaluation of educators, and the allocation of resources based on educational achievement on this assessment." Starting in 2019, PARCC was no longer used by ISBE.

105 ILCS 5/2-3.64a-5(c), amended by P.A.s 100-7, and 101-643 requires that the assessment administered by ISBE for the purpose of student application to or admissions consideration by institutions of higher education be administered on a school day during regular student attendance hours. [Assessments are not required if ISBE receives a waiver from the administration of assessments from the U.S. Dept. of Education. Id.](#)

105 ILCS 5/2-3.64a-5(e), amended by P.A. 100-222, no longer requires that the scores attained by a student on an assessment that includes a college and career readiness determination be entered on the student's transcript; however, the scores must still be placed in the student's permanent record. See also 23 Ill.Admin.Code §375.10.

<sup>4</sup> 105 ILCS 5/10-20.9a(b).

<sup>5</sup> Id.

<sup>6</sup> The specific reasons and procedure for changing a grade are at the local board's discretion; however, State law provides that no grade may be changed without notification to the teacher concerning the nature and reason for the change. 105 ILCS 5/10-20.9a(a). The person making the change must assume all responsibility and must initial the change. Id.

Should a grade change be made, the administrator making the change must sign the changed record.

LEGAL REF.: 105 ILCS 5/2-3.64a-5, 5/10-20.9a, 5/10-21.8, and 5/27-27.

CROSS REF.: 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:300 (Graduation Requirements), 6:340 (Student Testing and Assessment Program), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

DRAFT



## Instruction

### Graduation Requirements <sup>1</sup>

To graduate from high school, unless otherwise exempted, each student is responsible for:

1. Completing all District graduation requirements that are in addition to the State requirements. <sup>2</sup>
2. Completing all courses as provided in the School Code, 105 ILCS 5/27-22. <sup>3</sup>
3. Completing all minimum requirements for graduation as specified ~~in State law by Illinois State Board of Education rule, 23 Ill.Admin.Code §1.440.~~ <sup>4</sup>
4. Passing an examination on patriotism and principles of representative government, proper use of the flag, methods of voting, and the Pledge of Allegiance. <sup>5</sup>
5. Participating in State assessments that are required for graduation ~~by State law by the School Code, 105 ILCS 5/2-3.64a-5(e).~~ <sup>6</sup>

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

<sup>1</sup> State or federal law controls this policy's content. Graduation requirements are often published in student handbooks. The Illinois Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: [www.ilprincipals.org/resources/model-student-handbook](http://www.ilprincipals.org/resources/model-student-handbook).

In accordance with 105 ILCS 5/2-3.159, amended by P.A. 101-503, ~~eff. 1-1-20~~, ~~and 23 Ill.Admin.Code §1.442~~, ~~and 23 Ill.Admin.Code Part 680~~, a school district may establish a program to recognize high school graduates who attained a high level of proficiency in one or more languages in addition to English by designating on a student's diploma and transcript a State Seal of Bilingualism. See policy 6:320, *High School Credit for Proficiency*.

<sup>2</sup> Optional. 23 Ill.Admin.Code §1.440(f). A school board should ensure that all district graduation requirements that are in addition to the State requirements are aligned with the district educational objectives. See policy 6:10, *Educational Philosophy and Objectives*.

<sup>3</sup> The escalating graduation requirements in 105 ILCS 5/27-22 had timed-out and were deleted by P.A. 100-443, such that only the final list of required courses in Section 27-22(e), amended by P.A. 101-464, ~~eff. 1-1-20~~, is applicable. 105 ILCS 5/27-22(e)(3) allows the substitution of an advanced placement computer science course for a year of mathematics, and it further states that a mathematics course that includes geometry content may be offered as an integrated, applied, interdisciplinary, or career and technical education course that prepares a student for a career readiness path. 105 ILCS 5/27-22(e)(5) requires students entering the 9th grade in the 2016-2017 school year and each year thereafter to complete one semester of civics. For specific requirements, see 6:300-E2, *State Law Graduation Requirements*, and 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-entering Students*. [The Ill. State Board of Education \(ISBE\) may adopt rules modifying graduation requirements for students in grades 9-12 if the Governor has declared a disaster due to a public health emergency under 20 ILCS 3305/7. 105 ILCS 5/27-22\(i\), added by P.A. 101-643.](#)

<sup>4</sup> [105 ILCS 5/27-22\(e\); 23 Ill.Admin.Code §1.440.](#)

<sup>5</sup> Required by 105 ILCS 5/27-3, [amended by P.A. 101-643.](#)

<sup>6</sup> 105 ILCS 5/2-3.64a-5(c), amended by P.A.s 100-7, ~~and 100-1046~~, ~~and 101-643~~, states that "[s]tudents who do not take the State's final accountability assessment or its approved alternate assessment may not receive a regular high school diploma unless the student is exempted." [Assessments are not required if ISBE receives a waiver from the administration of assessments from the U.S. Dept. of Education. Id.](#)

105 ILCS 5/2-3.64a-5(c), amended by P.A.s 100-7, ~~and 100-1046~~, ~~and 101-643~~; [23 Ill.Admin.Code §1.30. Section 2-3.64a-5\(c\)](#), requires that the assessment administered by ISBE for the purpose of student application to or admissions consideration by institutions of higher education be administered on a school day during regular student attendance hours.

105 ILCS 5/2-3.64a-5(e), amended by P.A.s 100-222 and 100-1046, no longer requires that the scores attained by a student on an assessment that includes a college and career readiness determination be entered on the student's transcript. The student's final accountability assessment scores, however, must be placed in the student's permanent record. See also 23 Ill.Admin.Code §375.10.

6. ~~Beginning with the 2020-2021 school year, f~~Filing one of the following: (1) a Free Application for Federal Student Aid (FAFSA) with the U.S. Dept. of Education, (2) an application for State financial aid, or (3) an Ill. State Board of Education (ISBE) waiver form indicating that the student understands what these aid opportunities are and has chosen not to file an application. If the student is not at least 18 years of age or legally emancipated, the student's parent/guardian must file one of these documents on the student's behalf.

A student is exempt from this requirement if: (1) the student is unable to file a financial aid application or an ISBE waiver due to extenuating circumstances, (2) the Building Principal attests the District made a good faith effort to assist the student or the student's parent/guardian with filing a financial aid application or an ISBE waiver form, and (3) the student has met all other graduation requirements.<sup>7</sup>

The Superintendent or designee is responsible for:<sup>8</sup>

1. Maintaining a description of all course offerings that comply with the above graduation requirements.
2. Notifying students and their parents/guardians of graduation requirements.
3. Developing the criteria for #4 above.
4. Complying with State law requirements for students who transfer during their senior year because their parent(s)/guardian(s) are on active military duty. This includes making reasonable adjustments to ensure graduation if possible, or efforts to ensure that the original (transferor) school district issues the student a diploma.
5. Taking all other actions needed or necessary to implement this policy.

#### Early Graduation<sup>9</sup>

The Superintendent or designee shall implement procedures for students to graduate early, provided they finish seven semesters of high school and meet all graduation requirements.

#### Certificate of Completion<sup>10</sup>

A student with a disability who has an Individualized Education Program prescribing special education, transition planning, transition services, or related services beyond the student's four years of high school, qualifies for a certificate of completion after the student has completed four years of high school. The student is encouraged to participate in the graduation ceremony of his or her high school graduation class. The Superintendent or designee shall provide timely written notice of this requirement to children with disabilities and their parents/guardians.

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

<sup>7</sup> 105 ILCS 5/22-85 (final citation pending), added by P.A. 101-180, ~~eff. 6-1-20~~. See 6:300-E3, *Form for Exemption from Financial Aid Application Completion*. [ISBE provides a waiver form, the FAFSA Nonparticipation Form, for a parent/guardian or eligible student to opt of this graduation requirement at www.isbe.net/Documents/FAFSA-Non-Participation-Form.pdf. The Alternative Application for Ill. Financial Aid referenced in that form is intended for use by qualifying undocumented and transgender students, and is available at https://studentportal.isac.org/alternativeapp.](https://www.isbe.net/Documents/FAFSA-Non-Participation-Form.pdf)

<sup>8</sup> Items #1 and #2 are required by 23 Ill.Admin.Code §1.440(d) and (e), respectively. Item #3 must be addressed because the law leaves many implementation issues unanswered. A comprehensive Student Handbook can provide notice of the district's graduation requirements, conduct rules, and other important information. Item #4 includes discussion of the adjustments required by the Educational Opportunity for Military Children Act, 105 ILCS 70/35(d).

<sup>9</sup> This is optional. State law and rules are silent regarding early graduation. As an alternative, a board may delete the phrase "finish 7 semesters of high school and."

<sup>10</sup> Required by 105 ILCS 5/14-16.

## Service Member Diploma <sup>11</sup>

The District will award a diploma to a service member who was killed in action while performing active military duty with the U.S. Armed Forces or an honorably discharged veteran of World War II, the Korean Conflict, or the Vietnam Conflict, provided that he or she (1) resided within an area currently within the District at the time he or she left high school, (2) left high school before graduating in order to serve in the U.S. Armed Forces, and (3) has not received a high school diploma.

LEGAL REF.: 105 ILCS 5/2-3.64a-5, 5/22-27, 5/27-3, 5/27-22, and 5/27-22.10.  
105 ILCS 70/, Educational Opportunity for Military Children Act.  
23 Ill.Admin.Code §1.440.

CROSS REF.: 6:30 (Organization of Instruction), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

---

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

<sup>11</sup> Optional. 105 ILCS 5/22-27, amended by P.A. 101-131, does not designate a time requirement for when the service member killed in action or veteran “resided within an area currently within the district.” Thus, a reasonable interpretation may be adopted locally. The sample policy designates “at the time he or she left high school” as the pertinent time for residence. See 6:300-E1, *Application for a Diploma for a Service Member Killed in Action or for Veterans of WWII, the Korean Conflict, or the Vietnam Conflict*.

## Instruction

### High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students <sup>1</sup>

#### Credit for Non-District Experiences <sup>2</sup>

A student may receive high school credit for successfully completing any of the listed courses or experiences even when it is not offered in or sponsored by the District:

1. Distance learning course, including a correspondence, virtual, or online course
2. Courses in an accredited foreign exchange program
3. Summer school or community college courses <sup>3</sup>
4. College or high school courses offering dual credit at both the college and high school level <sup>4</sup>

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

<sup>1</sup> State law requires that several of the programs in this policy be covered in policy. State law controls this policy's content. Note that 23 Ill.Admin.Code §1.420(b) requires "[e]very school district [to] have an organized plan for recording pupil progress and/or awarding credit, including credit for courses completed by correspondence, on line, or from other external sources, that can be disseminated to other schools within the State." Section 1.460 requires "[e]ach local board of education with a high school [to] adopt a policy which defines the board's position with reference to the awarding of high school credit on the basis of local examinations to pupils who have achieved the necessary proficiencies through independent study, either with or without private tutoring, or for work taken in or from another institution." 23 Ill.Admin.Code §1.460.

Sample policy 6:185, *Remote Educational Program*, provides for educational programs **delivered by the district** in a location outside of the school.

Sample policy 6:315, *High School Credit for Students in Grade 7 or 8*, allows students enrolled in grade 7 or 8 to enroll in a course required for high school graduation. 105 ILCS 5/27-22.10(a); 23 Ill.Admin.Code §1.440(c)(3).

<sup>2</sup> Each board may choose for which, if any, of the listed non-district experiences the district will grant high school credit. If a district does not grant credit for any of the listed activities, substitute the following alternative for all text in the entire section: "The District does not grant graduation credit for learning experiences that an enrolled student does not complete through the District."

<sup>3</sup> 105 ILCS 5/27-22.1 provides that no fewer than 60 hours of classroom instruction in summer school is required for one semester of high school course credit. Districts may accept courses completed in a community college (CC) toward graduation. 23 Ill.Admin.Code §1.440(f). Superintendents, pursuant to 105 ILCS 5/10-21.4, must annually report to ISBE the number of students enrolled in accredited courses at any CC along with the name(s) and number(s) of the course(s) each student is taking.

<sup>4</sup> The Dual Credit Quality Act (110 ILCS 27/) defines dual credit as a college course taken by a high school student for credit at both the college and high school level. 110 ILCS 27/5 and 105 ILCS 5/10-20.62(a), amended by P.A. 100-792, ~~eff. 1-1-19~~. An instructor who teaches a dual credit course does not need the certification required by Article 21 of the School Code but must meet the standards set forth in 110 ILCS 27/20(1), (2), or (3), amended by P.A. 100-1049. Dual credit programs require: (a) a specific partnership agreement between the district and a CC, as long as the district is in the CC's jurisdiction (110 ILCS 27/16, added by P.A. 100-1049), or (b) cooperation between the school district and the institution providing the dual credit courses (see the Higher Education Student Assistance Act at 110 ILCS 947/10 for a definition of *institution*). If the district and CC cannot agree within 180 days of a district's initial request to enter into a partnership agreement, the two parties must use the model partnership agreement located at 110 ILCS 27/19, added by P.A. 100-1049.

5. Foreign language courses taken in an ethnic school program approved by the Illinois State Board of Education <sup>5</sup>
6. Work-related training at manufacturing facilities or agencies in a Tech Prep Program <sup>6</sup>
7. Credit earned in a Vocational Academy <sup>7</sup>

The student must seek approval from the Superintendent or designee to receive graduation credit for any non-District course or experience. The Superintendent or designee shall determine the amount of credit and whether a proficiency examination is required before the credit is awarded. As approval is not guaranteed, students should seek conditional approval of the experience before participating in a non-District course or experience. The student assumes responsibility for any fee, tuition, supply, or other expense. The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. This section does not govern the transfer of credits for students transferring into the District.

#### Substitutions for Required Courses

**Vocational or technical education; registered apprenticeship program.**<sup>8</sup> A student in grades 9-12 may satisfy one or more high school courses (including physical education) or graduation

**Commented [DJ1]:** Text formerly contained in footnote 8 (including part of the first paragraph, second paragraph, and part of the third paragraph), was moved and now appears in footnotes 9 and 10.

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

~~After 1-1-19,~~ Out-of-state dual credit contracts are prohibited until a district first offers the CC in the district in which the district is located the opportunity to provide a dual credit course. 110 ILCS 27/17, added by P.A. 100-1049. In addition, a district seeking to enter into an agreement with an out-of-state institution must provide notice to the Ill. State Board of Higher Education (BHE) of its intent to which the BHE will have 30 days to provide the district with a list of in-state institutions that can provide the district an equivalent dual credit opportunity. *Id.* Agreements between a district and an out-of-state institution that were in effect before 1-1-19 will not be affected. *Id.* A high school evaluation of a dual credit program must also incorporate the analysis of data from the Ill. State Board of Education's (ISBE) statewide longitudinal data system (see the P-20 Longitudinal Education Data System Act, 105 ILCS 13/, for more information).

105 ILCS 5/10-20.62, added by P.A. 100-133 and renumbered by P.A. 100-792, requires school boards to require the district's high schools, if any, to inform all 11th and 12th grade students of dual enrollment and dual credit opportunities at public CCs for qualified students. Qualified students may enroll in an unlimited amount of dual credit courses and earn an unlimited amount of academic credits from them if the course(s) are taught by an Ill. instructor, as provided by 110 ILCS 27/. *Id.* at (b), amended by P.A. 100-792. In addition, all dual credit coursework completed by a high school student must be transferred to all public institutions in Illinois on the same basis as coursework completed by a public CC student who previously earned a high school diploma in the manner set forth under the Ill. Articulation Initiative Act. *Id.* at 27/19, added by P.A. 100-1049.

See *Increasing Postsecondary Opportunities and Success for Students and Youth with Disabilities* at: [www.sites.ed.gov/idea/idea-files/qa-increasing-postsecondary-opportunities-success-for-students-youth-with-disabilities-sept-17-2019/#Letter](http://www.sites.ed.gov/idea/idea-files/qa-increasing-postsecondary-opportunities-success-for-students-youth-with-disabilities-sept-17-2019/#Letter) for information on providing transition services to high school students who have individualized education programs (IEPs), are receiving services under the IDEA, and take courses offered by a community college or other postsecondary education institution program prior to high school graduation.

<sup>5</sup> 105 ILCS 5/2-3.44 and 5/10-22.43a. An ethnic school is a part-time, private school that teaches the foreign language of a particular ethnic group as well as the culture, geography, history, and other aspects of a particular ethnic group. 105 ILCS 5/2-3.44; 23 Ill.Admin.Code §1.465(b). For requirements, see 23 Ill.Admin.Code §1.465.

<sup>6</sup> The State Superintendent and Board of Higher Education were encouraged by 105 ILCS 5/2-3.115 to establish a program of academic credit for Tech Prep work based learning for secondary school students with an interest in pursuing such career training, which could be instituted by school districts. See also 23 Ill.Admin.Code §1.445.

<sup>7</sup> Vocational Academies Act, 105 ILCS 433/. The Act's purpose is to "integrate workplace competencies and career and technical education with core academic subjects." School districts are permitted to partner with CCs, local employers, and community-based organizations to establish a vocational academy that functions as a two-year school within a school for grades 10 through 12. Grant funds may be available from ISBE when the vocational academy meets statutory requirements.

requirements by successfully completing related vocational or technical education courses ~~or a~~ [registered apprenticeship program](#) if: <sup>9</sup>

1. The Building Principal approves the substitution(s) and the vocational or technical education course is completely described in curriculum material along with its relationship to the required course; and
2. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District.

[Registered Apprenticeship Program](#).<sup>10</sup> The Superintendent or designee will ensure that the District complies with State law requirements for registered apprenticeship programs.<sup>11</sup> The opportunities and requirements for registered apprenticeship programs contained in this policy will be posted on the District's website, and parents/guardians and students will also be notified of such opportunities in the appropriate school handbook(s).<sup>12</sup>

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

<sup>8</sup> Allowing for this substitution is optional, but, if offered, must be included in board policy. 105 ILCS 5/27-22.05, amended by P.A. 100-992.

<sup>9</sup> The related requirement is met if the course contains at least 50% of the content of the required course. Id. 23 Ill.Admin.Code §1.445 requires that the vocational or technical education course be completely described in the policy along with its relationship to the required course. The sample policy satisfies these requirements by referring to the courses as described in curricular material.

ISBE requires that the parent/guardian of a student under the age of 18 request the course substitution "on forms that the school district makes available" and that the request must be maintained in the student's temporary record. 23 Ill.Admin.Code §1.445. See 6:310-E, *Class Substitution Request*. There is no parallel recordkeeping requirement in the rules for registered apprenticeships; however, it is best practice to maintain all types of substitution requests as evidence of compliance with the form requirement.

<sup>10</sup> Allowing for this substitution is optional, but, if offered, must be included in board policy. 105 ILCS 5/2-3.175, added by P.A. 100-992, renumbered by P.A. 101-81; 23 Ill.Admin.Code §255.200. A registered apprenticeship program is an industry-based occupational training program of study with standards reviewed and approved by the U.S. Dept. of Labor that meets characteristics set forth in State law and ISBE rules. The introductory sentence and listed items 1, 3, 4, and 6 are required to be in the policy if a board decides to allow students to participate in registered apprenticeship programs. See 23 Ill.Admin.Code §255.200(b). Item #2 is not required to be stated in policy, but is required to be included in a district's website notification (if any) to parents/guardians about registered apprenticeship opportunities. See f/n 13, below.

If a board adopts a policy to allow for student participation in registered apprenticeship programs, the policy must be posted on the district's website (if any) for students, parents, and members of the business and industry community to access. 23 Ill.Admin.Code §255.200(c)(1). See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, and f/ns 12 and 13 below for other related website posting requirements.

<sup>11</sup> 105 ILCS 5/2-3.175, added by P.A. 100-992, renumbered by P.A. 101-81; 23 Ill.Admin.Code Part 255. In addition to the requirements listed in the policy, districts allowing for student participation in registered apprenticeship programs must also: (1) submit data on participating students through ISBE's Student Information System, (2) identify and attempt to eliminate any barriers to student participation, and (3) include the program in the Career Pathway Endorsement if the district awards endorsements under the Postsecondary and Workforce Readiness Act (110 ILCS 148/). 23 Ill.Admin.Code §255.200(d)-(f).

<sup>12</sup> 23 Ill.Admin.Code §255.200(c). The Illinois Principals Association maintains a handbook service that coordinates with PRESS material, *Online Model Student Handbook (MSH)*, at: [www.ilprincipals.org/resources/model-student-handbook](http://www.ilprincipals.org/resources/model-student-handbook). The notification to students and parents on the district's website must include: (1) a statement that a student may participate in any registered apprenticeship program listed by the district; and (2) a statement that a student may find a registered, but not listed, apprenticeship program with a business or organization, if a registered apprenticeship program is not offered in the district. 23 Ill.Admin.Code §255.200(c)(2). See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. For districts that do not maintain a website, use the following alternative sentence:

Parents/guardians and students will be notified of opportunities for registered apprenticeship programs in the appropriate school handbook(s).

A student in grades 9-12 who is 16 years or older may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing a registered apprenticeship program if:

1. The registered apprenticeship program meets all criteria contained in State law;
2. The registered apprenticeship program is listed by the District, or the student identifies a registered (but not listed) apprenticeship program with a business or organization if one is not offered in the District;
3. The student enrolled in a registered apprenticeship program has the opportunity to earn post-secondary credit toward a certificate or degrees, as applicable;
4. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District and on its website; <sup>13</sup>
5. The Building Principal approves the substitution(s); and
6. All non-academic requirements mandated by the School Code for high school graduation that would otherwise prohibit or prevent the student from participating in the registered apprenticeship program are waived.

**Advanced placement computer science.**<sup>14</sup> The advanced placement computer science course is equivalent to a high school mathematics course. A student in grades 9-12 may substitute the advanced placement computer science course for one year of mathematics, in accordance with Section 27-22 of the School Code. The transcript of a student who completes the advanced placement computer science course will state that it qualifies as a mathematics-based, quantitative course.

**Substitutions for physical education.** A student in grades 9-12, unless otherwise stated, may submit a written request to the Building Principal to be excused from physical education courses for the reasons stated below.<sup>15</sup> The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.<sup>16</sup>

1. Ongoing participation in a marching band program for credit; <sup>17</sup>
2. Enrollment in Reserve Officer's Training Corps (ROTC) program sponsored by the District;<sup>18</sup>
3. Ongoing participation in an *interscholastic or extracurricular athletic program*; <sup>19</sup>

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

~~<sup>13</sup> 23 Ill. Admin. Code §255.200(b)(4). See 6:310-E, *Class Substitution Request*, and 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. If the district does not maintain a website, delete ~~and on its website.~~~~

~~<sup>14</sup> Optional, but allowed by 105 ILCS 5/27-22(e)(3), amended by P.A. 101-464, ~~eff. 1-1-20~~ and 5/27-22(f-5).~~

~~<sup>15</sup> Optional, but allowed by 105 ILCS 5/27-6(b), amended by P.A. 100-465; 23 Ill. Admin. Code §1.425(e), ~~amended at 42 Ill. Reg. 11542-43~~. A board that wants to allow any of these P.E. exemptions must include the ones it selects in a policy that excuses students on an individual basis.~~

~~<sup>16</sup> 23 Ill. Admin. Code §1.425(e), ~~amended at 42 Ill. Reg. 11542-43~~.~~

~~<sup>17</sup> 23 Ill. Admin. Code §1.425(e)(4)(A), ~~added at 42 Ill. Reg. 11543~~. This policy excuses students from P.E. only during the marching band season because the statute allows the exemption "for ongoing participation in such marching band program." Thus, if the marching band season is over, the student's *ongoing participation* has ceased and the student no longer qualifies for the P.E. exemption. Common sense, however, would allow the exemption to continue until the end of the current grading period.~~

~~<sup>18</sup> 23 Ill. Admin. Code §1.425(e)(4)(B), ~~added at 42 Ill. Reg. 11543~~.~~

4. Enrollment in academic classes that are required for admission to an institution of higher learning (student must be in the 11th or 12th grade);<sup>20</sup> or
5. Enrollment in academic classes that are required for graduation from high school, provided that failure to take such classes will result in the student being unable to graduate (student must be in the 11th or 12th grade).<sup>21</sup>

A student who is eligible for special education may be excused from physical education courses pursuant to 7:260, *Exemption from Physical Education*.

**Volunteer service credit.**<sup>22</sup> A student participating in the District's Volunteer Service Credit Program, if any, may earn credit toward graduation for the performance of community service. The amount of credit given for program participation shall not exceed that given for completion of one semester of language arts, math, science, or social studies.

### Re-Entering Students<sup>23</sup>

Individuals younger than 21 years of age may re-enter high school to acquire a high school diploma or an equivalency certificate, subject to the limitations in Board policy 7:50, *School Admissions and*

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

<sup>19</sup> 23 Ill.Admin.Code §1.425(e)(2) and (e)(3)(A)-~~added at 42 Ill.Reg. 11542-43~~. Prior to P.A. 100-465, the statute only allowed students in grades 11 and 12 to be excused from P.E. "for ongoing participation in an interscholastic athletic program." 105 ILCS 5/27-6(b)(1). 105 ILCS 5/27-6(b), amended by P.A. 100-465, now states "on a case-by-case basis, excuse pupils in grades 7 through 12 who participate in an interscholastic or extracurricular athletic program." While the statute no longer requires such participation to be *ongoing*, 23 Ill.Admin.Code §1.425(e)(3)-~~added at 42 Ill.Reg. 11542~~, requires *ongoing participation*. Thus, if the athletic program is over, the student's *ongoing participation* has ceased and the student no longer qualifies for the P.E. exemption. Common sense, however, would allow the exemption to continue only until the end of the grading period during which the athletic program is active. 23 Ill. Admin. Code §1.425(e)(2) limits interscholastic and extracurricular athletic programs to those that are sponsored by the school district as defined in school board policy. Boards do not have the "authority to honor parental excuses based upon students' participation in athletic training, activities or competitions conducted outside the auspices of the school district." *Id.* at §1.425(e)(6).

State statutes do not define *interscholastic athletic program* or *extracurricular athletic program*; however, 105 ILCS 5/22-80 defines *interscholastic athletic activity* as "any organized school-sponsored or school-sanctioned activity for students, generally outside of school instructional hours, under the direction of a coach, athletic director, or band leader, including, but not limited to, baseball, basketball, cheerleading, cross country track, fencing, field hockey, football, golf, gymnastics, ice hockey, lacrosse, marching band, rugby, soccer, skating, softball, swimming and diving, tennis, track (indoor and outdoor), ultimate Frisbee, volleyball, water polo, and wrestling." 23 Ill.Admin.Code §1.425(e)(2), added at 42 Ill. Reg. 11542, defines *interscholastic and extracurricular athletic programs* as "those programs that are sponsored by the school district as defined by school district policy." Boards have no authority to honor parental excuses based upon students' participation in athletic training, activities or competition conducted outside the auspices of the school district. 23 Ill.Admin.Code §1.425(e)(6)-~~added at Ill. Reg. 11543~~.

For boards that want to explain the meaning of *interscholastic or extracurricular athletic program*, insert the following option at the end of #3:

(organized school-sponsored or school-sanctioned activities for students that are not part of the curriculum, not graded, not for credit, generally take place outside of school instructional hours, and under the direction of a coach, athletic director, or band leader)

For unit districts, ensure the definition matches the definition in policy 7:260, *Exemption from Physical Education*.

<sup>20</sup> 23 Ill.Admin.Code §1.425(e)(3)(B)-~~added at 42 Ill. Reg. 11542~~.

<sup>21</sup> 23 Ill.Admin.Code §1.425(e)(3)(C)-~~added at 42 Ill. Reg. 11543~~.

<sup>22</sup> Optional. The credit given for one semester may not exceed that stated in this policy. 105 ILCS 5/27-22.3. The program may include participation in the organization of a high school or community blood drive or other blood donor recruitment campaign. *Id.* ISBE must provide assistance to districts opting to offer the program. 105 ILCS 5/2-3.108.

<sup>23</sup> Required by 23 Ill.Admin.Code §1.470(a). While the sample policy does not provide for it, a school board may permit adults 21 years of age or older to re-enter high school. 23 Ill.Admin.Code §1.470(b). Items #4 & #5 are optional, but must be included in a policy if credit will be granted for them. 105 ILCS 5/27-6, 27-22.05.



*Student Transfers To and From Non-District Schools.* Re-entering students may obtain credit through the successful completion of the following (not all of these may be available at any one time):

1. District courses
2. Non-District experiences described in this policy
3. Classes in a program established under Section 10-22.20 of the School Code, in accordance with the standards established by the Illinois Community College Board
4. Proficiency testing, correspondence courses, life experiences, and other nonformal educational endeavors
5. Military service, provided the individual making the request has a recommendation from the American Council on Education

The provisions in the section **Credit for Non-District Experiences**, above, apply to the receipt of credit for any non-District course.

LEGAL REF.: 105 ILCS 5/2-3.44, 5/2-3.108, 5/2-3.115, 5/2-3.142, [5/2-3.175](#), 5/10-22.43a, 5/27-6, 5/27-22.3, and 5/27-22.05.  
110 ILCS 27/, Dual Credit Quality Act.  
23 Ill.Admin.Code §§1.425(e), 1.440(f), ~~and~~ 1.470(c), [and Part 255](#).

CROSS REF.: 6:180 (Extended Instructional Programs), 6:300 (Graduation Requirements), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:260 (Exemption from Physical Education)

## Instruction

### High School Credit for Students in Grade 7 or 8 <sup>1</sup>

The Superintendent or designee may investigate, coordinate, and implement a program for students in grades 7 and 8 to enroll in a course required for a high school diploma.

*[The next two paragraphs are only for unit and high school districts; the final paragraph is only for elementary districts.]*

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma when the course is offered by the high school that the elementary student would attend and either of the following is satisfied: (1) the student participates in the course at the high school and the elementary student’s enrollment in the course would not prevent a high school student from being able to enroll, or (2) the student participates in the course where the student attends school as long as the course is taught by a teacher who holds a professional educator license with an endorsement for the grade level and content area of the course. <sup>2</sup>

A student who successfully completes a course required for a high school diploma while in grades 7 and 8 shall receive academic credit for the course.—<sup>3</sup> That academic credit shall satisfy the requirements of Section 27-22 of the School Code for purposes of receiving a high school diploma, unless evidence about the course’s rigor and content show that the course did not address the relevant Illinois learning standard at the level appropriate for the high school grade during which the course is usually taken.—<sup>4</sup> The student’s grade in the course shall also be included in the student’s grade point average. <sup>5</sup>

*[Elementary school districts only]*

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma. Students in grades 7 and 8 who successfully complete a course required for a high school diploma will receive academic credit if permitted by, and in accordance with, the policy of the district where the elementary student will attend high school.

---

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

<sup>1</sup> While State law controls this policy’s content, districts are not required to implement it. The board of any district that maintains any grades 9-12 may adopt a policy for students enrolled in grade 7 or 8 to enroll in a course required for high school graduation. ~~(105 ILCS 5/27-22.10(a);~~ amended by P.A. 99-189, and 23 Ill.Admin.Code §1.440(c)(3). The first sentence recognizes that this policy’s implementation requires cooperation between school districts, superintendents, building principals, and other administrators.

<sup>2</sup> A high school board may choose the following alternative if it believes condition (2) would be difficult to manage because its students come from multiple districts having been taught by multiple non-district teachers:

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma when the course is offered by the high school that the elementary student would attend when the student participates in the course at the high school and the elementary student’s enrollment in the course would not prevent a high school student from being able to enroll.

<sup>3</sup> 105 ILCS 5/27-22.10(c).

<sup>4</sup> Id. at (c).

<sup>5</sup> Id. at (d).

LEGAL REF.: 105 ILCS 5/10-22.43 and 5/27-22.10.  
23 Ill.Admin.Code §1.460.

CROSS REF.: 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:320 (High School Credit for Proficiency)

DRAFT

## Instruction

### High School Credit for Proficiency

#### Proficiency Credits<sup>1</sup>

Subject to the limitations in this policy and State law, the Superintendent or designee is authorized to establish and approve a program for granting credit for proficiency with the goal of allowing a student who would not benefit from a course because the student is proficient in the subject area to receive credit without having to take the course. A student who demonstrates competency under this program will receive course credit for the applicable course and be excused from any requirement to take the course as a graduation prerequisite. No letter grade will be given for purposes of the student's cumulative grade point average. The Superintendent or designee shall notify students of the availability of and requirements for receiving proficiency credit.

Proficiency credit will be offered in the following subject areas:<sup>2</sup>

*Foreign language* - A student is eligible to receive one year of foreign language credit if the student has graduated from an accredited elementary school and can demonstrate proficiency, according to this District's academic criteria, in a language other than English.<sup>3</sup> A student who demonstrates proficiency in American Sign Language is deemed proficient in a foreign language and will receive one year of foreign language credit.<sup>4</sup> A student who studied a foreign language in an approved ethnic school program is eligible to receive appropriate credit according to the level of proficiency reached; the student may be required to take a proficiency examination.<sup>5</sup>

*Other proficiency testing* - The program for granting credit for proficiency may allow, as the Superintendent deems appropriate, course credit to be awarded on the basis of a local examination to a student who has achieved the necessary proficiency through independent study or work taken in or through another institution.<sup>6</sup> Proficiency testing may also be used to determine eligible credit for other subjects whenever students enter from non-graded schools, non-recognized or non-accredited schools, or were in a home-schooling program.

---

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

<sup>1</sup> An ISBE rule requires districts with a high school to have a policy on earning credit through proficiency exams. 23 Ill.Admin.Code §1.460. State law controls this policy's content. Students must *successfully complete* the courses listed in 105 ILCS 5/27-22, [amended by P.A. 101-643](#), in order to receive a high school diploma. See 6:300-E2, *State Law Graduation Requirements*. 105 ILCS 5/27-12.1 no longer allows districts to grant consumer education proficiency credit.

In accordance with 105 ILCS 5/2-3.159, amended by P.A. 101-503, ~~eff. 1-1-20~~, and 23 Ill.Admin.Code §~~680.201-442~~, a school district may establish a program to recognize high school graduates who attain a high level of proficiency in one or more languages in addition to English by designating on a student's diploma and transcript a State Seal of Bilingualism.

<sup>2</sup> This paragraph should be revised to reflect the actual practice concerning granting proficiency credits. A board may delete all text concerning foreign language proficiency credit and keep only the text in the second indented paragraph without using a subheading.

<sup>3</sup> Optional, but permitted by 105 ILCS 5/10-22.43.

<sup>4</sup> See f/n 2. Required only if the district offers proficiency credit for foreign language. Id.

<sup>5</sup> See f/n 2. Optional, but permitted by 105 ILCS 5/10-22.43a.

<sup>6</sup> Optional.

LEGAL REF.: 105 ILCS 5/10-22.43, 5/10-22.43a, 5/27-22, and 5/27-24.3.  
23 Ill.Admin.Code ~~§1.460~~[Part 680](#).

CROSS REF.: 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grade 7 or 8)

DRAFT

## Instruction

### Student Testing and Assessment Program 1

The District student assessment program provides information for determining individual student achievement and instructional needs, curriculum and instruction effectiveness, and school performance measured against District student learning objectives and statewide norms.

The Superintendent or designee shall manage the student assessment program that, at a minimum:

1. Administers ~~to students the State assessment system, known as the Illinois Assessment of Readiness (IAR)~~ all standardized assessments required by the Ill. State Board of Education (ISBE), ~~to all students~~ and/or any other appropriate assessment methods and instruments, including norm and criterion-referenced achievement tests, aptitude tests, proficiency tests, and teacher-developed tests.
2. Informs students of the timelines and procedures applicable to their participation in every State assessment. <sup>2</sup>
3. Provides each student's parents/guardians with the results or scores of each State assessment and an evaluation of the student's progress. See policy 6:280, *Grading and Promotion*. <sup>3</sup>
4. Utilizes professional testing practices. <sup>4</sup>

Overall student assessment data on tests required by State law will be aggregated by the District and reported, along with other information, on the District's annual report card.<sup>5</sup> All reliable assessments

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

<sup>1</sup> State and federal law control this policy's content. 105 ILCS 5/2-3.64a-5(b) requires ISBE to "establish the academic standards that are to be applicable to students who are subject to State assessments." It contains the schedule for assessing students by calendar year and grade. The Ill. State Board of Education (ISBE) selected the *Partnership for Assessment of Readiness for College and Careers* (PARCC) as the State assessment and accountability measure for grades 3-8 through the 2017-2018 school year. Beginning with the 2018-2019 school year, ISBE began transitioning from PARCC to the *Ill. Assessment for Readiness* (IAR), which continues to use "an anchor set of PARCC items." See letter from State Superintendent Tony Smith, 2-8-19, along with other ISBE resource material at [www.isbe.net/IAR](http://www.isbe.net/IAR). In House Joint Resolution 54 (2015), members of the Ill. House and Senate encouraged school districts to not use results of the PARCC test for the 2014-2015 school year through the 2017-2018 school year "as a determining factor for making decisions about a student's educational opportunities, the evaluation of educators, and the allocation of resources based on educational achievement on this assessment."

105 ILCS 5/2-3.64a-5(c), amended by P.A. [100-7 and 101-643](#), requires that the assessment administered by ISBE for the purpose of student application to or admissions consideration by institutions of higher education be administered on a school day during regular student attendance hours.

105 ILCS 5/2-3.64a-5(d) contains the requirements for assessing students receiving special education services and students determined to be English learners.

105 ILCS 5/2-3.64a-5(e), amended by P.A. 100-222, no longer requires that the scores attained by a student on an assessment that includes a college and career readiness determination be entered on the student's transcript. The scores, however, must be placed in the student's permanent record. See 23 Ill.Admin.Code §375.10.

<sup>2</sup> Required by 105 ILCS 5/2-3.64a-5(c), [amended by P.A. 101-643](#).

<sup>3</sup> 105 ILCS 5/2-3.64a-5(e), amended by P.A. 100-222, requires districts to provide State assessment results/scores to students' parents/guardians. The second part of this provision is optional and may be deleted, i.e., "~~and an evaluation of the student's progress.~~"

<sup>4</sup> 105 ILCS 5/2-3.107; 23 Ill.Admin.Code §1.30(b).

administered by the District and scored by entities outside of the District must be (1) reported to ISBE on its form by the 30<sup>th</sup> day of each school year, and (2) made publicly available to parents/guardians of students.<sup>6</sup> Board policy 7:340, *Student Records*, and its implementing procedures govern recordkeeping and access issues.<sup>7</sup>

LEGAL REF.: 20 U.S.C. §1232g, Family Educational Rights and Privacy Act.  
105 ILCS 10/, Illinois School Student Records Act.  
105 ILCS 5/2-3.63, 5/2-3.64a-5, 5/10-17a, 5/22-82, and 5/27-1.

CROSS REF.: 6:15 (School Accountability), 6:280 (Grading and Promotion), 7:340 (Student Records)

---

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

<sup>5</sup> Required by 105 ILCS 5/10-17a, amended by P.A.s ~~99-642~~, 100-227, 100-807, and 100-1121. School districts must annually, no more than 30 days after receipt from the State Superintendent release ~~their district's and schools' report cards~~ assessing the performance of its schools and students. Districts must: (1) present the report cards at a regular Board meeting, (2) post them on the District's website, (3) make them available to a newspaper of general circulation serving the District, and (4) upon request, send them home to parents/guardians. 105 ILCS 5/10-17a(5). The school report card must describe, among other items, student characteristics, curriculum information, student outcomes and progress, and school environment. The environment report must include indicators from the *school climate survey* approved under 105 ILCS 5/2-3.153 (requires ISBE, in addition to its default school climate survey, to identify two or three alternative school survey instruments from which districts may select).

<sup>6</sup> 105 ILCS 5/22-82, ~~added by P.A. 99-590~~, requires every school district to report to ISBE for each of its schools, by the 30th day of each school year, all reliable assessments the district administers that are scored by entities outside of the district. The district must make the report on an ISBE-provided form.

Each school must also make this information publicly available to the parents and guardians of its students through the district's Internet website or distribute the information in paper form. *Id.* at (b). See 2:250--E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. Although not required by law, if a board wants to direct that this information be shared more broadly with the public for greater transparency, add "and to the community" after "parents/guardians of students."

<sup>7</sup> 105 ILCS 5/2-3.64a-5(e), amended by P.A. 100-222, governs recording assessment results in school student records. See also the ~~Illinois~~ School Student Records Act, 105 ILCS 10/; 23 Ill.Admin.Code §375.10.

## Students

### Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students 1

#### Required Health Examinations and Immunizations

A student's parent(s)/guardian(s) shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health (IDPH), within one year prior to:

1. Entering kindergarten or the first grade;<sup>2</sup>
2. Entering the sixth and ninth grades;<sup>3</sup> and
3. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).<sup>4</sup>

Proof of immunization against meningococcal disease is required for students in grades 6 and 12.<sup>5</sup>

As required by State law:

1. Health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice registered nurse who has a written collaborative agreement with a collaborating physician authorizing the advanced practice nurse to perform health examinations, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.<sup>6</sup>
2. A diabetes screening is a required part of each health examination; diabetes testing is not required.<sup>7</sup>
3. ~~Beginning with the 2017-2018 school year, a~~An age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health

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

<sup>1</sup> State or federal law controls this policy's content. The policy restates 105 ILCS 5/27-8.1, amended by P.A.s 100-513, 100-977, and 101-643, eff. 1-1-19. Immunization requirements are found in 77 Ill.Admin.Code §665.240, ~~amended by 41 Ill.Reg. 2973~~. A Tuberculosis skin test is required if the student lives in an area designated by the Ill. Dept. of Public Health (IDPH) as having a high incidence of Tuberculosis. See also *Questions & Answers Regarding School Health Record Issues*, revised May 2013, and available at: [www.dhs.state.il.us/onenetlibrary/27897/documents/schoolhealth/faq\\_2013.pdf](http://www.dhs.state.il.us/onenetlibrary/27897/documents/schoolhealth/faq_2013.pdf).

<sup>2</sup> 105 ILCS 5/27-8.1(1); 77 Ill.Admin.Code §§665.140 and 665.240 et seq.

<sup>3</sup> Id.

<sup>4</sup> Id. If grade levels are not assigned, examinations must be completed within one year prior to the school year in which the child reaches the ages of five, 11, and 15. 77 Ill.Admin.Code §665.140(b).

<sup>5</sup> 410 ILCS 315/1.10; 77 Ill.Admin.Code §665.240(l). For students attending school programs where grade levels (kindergarten through 12) are not assigned, including special education programs, students must show proof that they have received one dose of meningococcal conjugate vaccine in the school year in which the child reaches age 11 and a second dose in the school year in which the child reaches age 16 (but if the first dose is administered when the child is 16 years of age or older, only one dose is required). Students eligible to remain in public school beyond grade 12 (special education) shall meet the requirements for 12th grade.

<sup>6</sup> 105 ILCS 5/27-8.1(2), amended by P.A. 100-513; 77 Ill.Admin.Code §665.130 et seq.

<sup>7</sup> Id. at f/n 6 above and §665.700 et seq. ~~105 ILCS 5/27-8.1(2); 77 Ill.Admin.Code §665.700 et seq.~~



examination.<sup>8</sup> A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.<sup>9</sup>

4. Before admission and in conjunction with required physical examinations, parent(s)/guardian(s) of children between the ages of one and seven years must provide a statement from a physician that their child was *risk-assessed* or screened for lead poisoning.<sup>10</sup>
5. The IDPH will provide all students entering sixth grade and their parent(s)/guardian(s) information about the link between human papillomavirus (HPV) and HPV-related cancers and the availability of the HPV vaccine.<sup>11</sup>
6. The District will provide informational materials regarding influenza, influenza vaccinations, meningococcal disease, and meningococcal vaccinations developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parent(s)/guardian(s).<sup>12</sup>

Unless an exemption or extension applies, the failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the

---

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

<sup>8</sup> 105 ILCS 5/27-8.1(2), amended by P.A.s [100-513](#) and [100-101199-927](#). The IDPH is to develop rules to implement these new screening requirements and revise the Child Health Examination form. Id. The health care provider must only record whether or not the social and emotional screening was completed.

<sup>9</sup> 105 ILCS 5/27-8.1(2.5), ~~amended by P.A. 99-927~~. Item #3 may be supplemented with any of the following options:

**Option 1:** If proof of the developmental screening or the social and emotional screening portions of the health examination are not presented, qualified school support personnel may, with a parent/guardian's consent, offer the screenings to the child.

**Option 2:** Once a student presents proof that he or she received a developmental screening or a social and emotional screening, the school may, with a parent/guardian's consent, make available appropriate school personnel to work with the parent/guardian, child, and provider who signed the screening form to obtain any appropriate evaluations and services.

**Option 3:** (The use of both Option 1 and 2.)

a. If proof of the developmental screening or the social and emotional screening portions of the health examination are not presented, qualified school support personnel may, with a parent/guardian's consent, offer the screenings to the child.

b. Once a student presents proof that he or she received a developmental screening or a social and emotional screening, the school may, with a parent/guardian's consent, make available appropriate school personnel to work with the parent/guardian, child, and provider who signed the screening form to obtain any appropriate evaluations and services.

**Note:** Even if the district does not offer the above optional services, consult the board attorney about whether the presence of developmental or social and emotional screening information on the Child Health Examination form triggers child find obligations under the Individuals with Disabilities Education Act and/or Section 504 of the Rehabilitation Act of 1973.

<sup>10</sup> Required by 410 ILCS 45/7.1. Physicians are required to screen children over 7 years of age for lead poisoning when, in the physician's judgment, a child is at risk. 410 ILCS 45/6.2, [amended by P.A. 100-513](#).

<sup>11</sup> This sentence restates the requirement in the Communicable Disease Prevention Act regarding HPV-related cancer prevention. 410 ILCS 315/2e, amended by P.A. 100-741, ~~eff. 1-1-19~~.

<sup>12</sup> 105 ILCS 5/27-8.1(8.5), added by P.A. 100-977, ~~eff. 1-1-19~~.

required health forms are presented to the District.<sup>13</sup> New students who register after October 15 of the current school year shall have 30 days following registration to comply with the health examination and immunization regulations.<sup>14</sup> If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and a statement of the medical reasons causing the delay.<sup>15</sup> The schedule and statement of medical reasons must be signed by the physician, advanced practice registered nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by October 15 may attend classes only if he or she has proof that an appointment for the required vaccinations is scheduled with a party authorized to submit proof of the required vaccinations.<sup>16</sup> If the required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.<sup>17</sup>

### Eye Examination <sup>18</sup>

Parent(s)/guardian(s) are encouraged to have their children undergo an eye examination whenever health examinations are required.<sup>19</sup>

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

<sup>13</sup> 105 ILCS 5/27-8.1(5), amended by P.A. 101-513, requires compliance by October 15 unless a district establishes an earlier date with 60 days notice. If an earlier date is established, replace “October 15” in this paragraph with the earlier locally established date. During any student’s exclusion from school for non-compliance with this policy, the student’s parent(s)/guardian(s) shall be considered in violation of 105 ILCS 5/26-1 and subject to any penalty imposed by 105 ILCS 5/26-10, as provided in 105 ILCS 5/27-8.1. 105 ILCS 5/27-8.1(2.5), amended by P.A. 99-927, exempts developmental or social and emotional screenings from the exclusion from school requirement.

**Note:** 77 Ill.Admin.Code §665.240(n), created by 41 Ill.Reg. 2973, states “It is not the intent of this Part that any child whose parents comply with the intent of this Part, the Act or the School Code should be excluded from a child care facility or school. A child or student shall be considered in compliance with the law if there is evidence of the intent to comply. Evidence may be: 1) a signed statement from a health care provider that he or she has begun, or will begin, the necessary immunization procedures; or 2) the parent’s or legal guardian’s written consent for the child’s participation in a school or other community immunization program.” Consult with the board attorney about the impact this new regulation may have on the district’s ability to and procedures for excluding students for non-compliance with this policy.

<sup>14</sup> This sentence is optional. The timeframe of 30 days is a matter of local discretion except that out-of-state transfer students who fail to provide proof of the required vaccinations after 30 days must be excluded until such proof is properly submitted. 105 ILCS 5/27-8.1(5), amended by P.A. 100-513. Consult the board attorney about establishing timeframes other than 30 days.

<sup>15</sup> This sentence and the following sentence restate 105 ILCS 5/27-8.1(5), amended by P.A. 100-513.

<sup>16</sup> Id. The special treatment of out-of-state transfer students resulted from the enactment of the Educational Opportunity for Military Children Act, 105 ILCS 70/. There are no more sunset dates in this law, which eliminates its constituents’ need to continually revisit the law and extend its effective dates.

<sup>17</sup> 105 ILCS 5/27-8.1, amended by P.A.s 100-513, 100-977, and 101-643.

<sup>18</sup> Required by 105 ILCS 5/27-8.1(1.10), amended by P.A. 101-643, and 5/27-8.1(2). The IDPH’s rules are published at 77 Ill.Admin.Code §665.610 et seq. §665.150 and 630 prescribe the statewide eye examination report form. ~~It is~~ available at: [www.idph.state.il.us/HealthWellness/EyeExamReport.pdf](http://www.idph.state.il.us/HealthWellness/EyeExamReport.pdf) or 77 Ill.Admin.Code §665, Appendix A.

<sup>19</sup> While 105 ILCS 5/27-8.1 requires eye examinations for students entering kindergarten or an Illinois school for the first time, it still encourages parent(s)/guardian(s) to have their children undergo eye examinations at the same points in time as their required health examinations. The IDPH must require that individuals conducting vision screenings give a child’s parent/guardian a written notification stating (105 ILCS 5/27-8.1(2)):

Vision screening is not a substitute for a complete eye and vision evaluation by an eye doctor. Your child is not required to undergo this vision screening if an optometrist or ophthalmologist has completed and signed a report form indicating that an examination has been administered within the previous 12 months.

Parent(s)/guardian(s) of students entering kindergarten or an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of kindergarten or the school. A physician licensed to practice medicine in all of its branches or a licensed optometrist must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parent(s)/guardian(s) are notified of this eye examination requirement in compliance with the rules of the IDPH. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

### Dental Examination <sup>20</sup>

All children in kindergarten and the second, sixth, and ninth grades must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the IDPH.

If a child in the second, sixth, or ninth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parent(s)/guardian(s) are notified of this dental examination requirement at least 60 days before May 15 of each school year.

### Exemptions <sup>21</sup>

In accordance with rules adopted by the IDPH, a student will be exempted from this policy's requirements for:

1. Religious grounds, if the student's parent(s)/guardian(s) present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parent(s)/guardian(s) of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease*, and State rules if there is an outbreak of one or more diseases from which the student is not protected. <sup>22</sup>
2. Health examination or immunization requirements on medical grounds, if the examining physician, advanced ~~registered~~ practice registered nurse, or physician assistant provides written verification.

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

<sup>20</sup> Required by 105 ILCS 5/27-8.1(1.5), amended by P.A.s 100-829 and 101-643, ~~eff. 1-1-19~~. The IDPH's rules are published at 77 Ill.Admin.Code §665.410 et seq. §§665.150 and 430 prescribe the statewide dental examination report form. ~~It is~~ available at:

[www.idph.state.il.us/HealthWellness/oralhlth/DentalExamProof10.pdf](http://www.idph.state.il.us/HealthWellness/oralhlth/DentalExamProof10.pdf) [www.dph.illinois.gov/sites/default/files/forms/dentalexamproof10-0.pdf](http://www.dph.illinois.gov/sites/default/files/forms/dentalexamproof10-0.pdf) or 77 Ill.Admin.Code §665, Appendix D.

<sup>21</sup> Id.; 105 ILCS 5/27-8.1(1.10), amended by P.A. 101-643, and 5/27-8.1(8), ~~changamended~~ by P.A. 100-51399-249.

<sup>22</sup> Id.; 77 Ill.Admin.Code §665.510, ~~amended by 41 Ill.Reg. 2973~~. The Certificate of Religious Exemption form is available on IDPHSBE's website at: [www.dph.illinois.gov/sites/default/files/forms/religious-exemption-form-081815-040816.pdf](http://www.dph.illinois.gov/sites/default/files/forms/religious-exemption-form-081815-040816.pdf) [www.isbe.net/Documents/immun\\_exam\\_gdlns\\_religious\\_exempt.pdf](http://www.isbe.net/Documents/immun_exam_gdlns_religious_exempt.pdf). To direct parent(s)/guardian(s) to the detailed exclusionary requirements pursuant to 77 Ill.Admin.Code Part 690, see 7:280-E2, *Exhibit - Reporting and Exclusion Requirements for Common Communicable Diseases*. The IDPH maintains a helpful school health communicable diseases chart detailing mode of transmission, symptoms, incubation period, period of communicability, criteria for exclusion from school, reporting requirements, and prevention and control measures at: [www.dph.illinois.gov/sites/default/files/publications/commchartschool-032817.pdf](http://www.dph.illinois.gov/sites/default/files/publications/commchartschool-032817.pdf).

3. Eye examination requirement, if the student's parent(s)/guardian(s) show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist.
4. Dental examination requirement, if the student's parent(s)/guardian(s) show an undue burden or a lack of access to a dentist.

### Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment.<sup>23</sup> School Board policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.: 42 U.S.C. §11431 *et seq.*, McKinney-Vento Homeless Assistance Act  
105 ILCS 5/27-8.1 and 45/1-20.  
410 ILCS 45/7.1 and 315/2e.  
23 Ill.Admin.Code §1.530.  
77 Ill.Admin.Code Part 665.  
77 Ill.Admin.Code Part 690.

CROSS REF.: 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children),  
6:180 (Extended Instructional Programs), 7:50 (School Admissions and Student  
Transfers To and From Non-District Schools), 7:280 (Communicable and  
Chronic Infectious Disease)

---

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

<sup>23</sup> Required by 105 ILCS 45/1-20 (Education for Homeless Children Act). Also required by the McKinney-Vento Homeless Assistance Act, 42 U.S.C. §11432(g)(3)(C)(i).

## Students

### Search and Seizure 1

In order to maintain order and security in the schools, school authorities are authorized to conduct reasonable searches of school property and equipment, as well as of students and their personal effects. "School authorities" includes school liaison police officers. <sup>2</sup>

#### School Property and Equipment as well as Personal Effects Left There by Students

School authorities may inspect and search school property and equipment owned or controlled by the school (such as, lockers, desks, and parking lots), as well as personal effects left there by a student, without notice to or the consent of the student. Students have no reasonable expectation of privacy in these places or areas or in their personal effects left there. <sup>3</sup>

---

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

<sup>1</sup> State or federal law controls this policy's content. This policy concerns an area in which the law is unsettled. Consult the board's attorney with questions about implementing this policy and searching students or seizing their possessions.

According to Fourth Amendment cases, a search by the police requires "probable cause" supported by a warrant. However, in a U.S. Supreme Court decision, cited in every student search case, the Court upheld the warrantless search of a student. A search is: (1) justified at its inception when there are reasonable grounds for suspecting the search of a particular student will turn up evidence that the student violated the law or school rules, and (2) permissible in its scope when it is reasonably related to the search's objective and not excessively intrusive. T.L.O. v. New Jersey, 469 U.S. 325+05 S.Ct. 733 (1985).

<sup>2</sup> The Ill. Supreme Court upheld a search conducted by a school liaison officer, saying: "Decisions ... that involve police officers in school settings can generally be grouped into three categories: (1) those where school officials initiate a search or where police involvement is minimal, (2) those involving school police or liaison officers acting on their own authority, and (3) those where outside police officers initiate a search. Where school officials initiate the search or police involvement is minimal, most courts have held that the reasonable suspicion test [applies]. ...The same is true in cases involving school police or liaison officers acting on their own authority. ...However, where outside police officers initiate a search, or where school officials act at the behest of law enforcement agencies, the probable cause standard has been applied. In the present case, the record shows that Detective Ruettiger was a liaison police officer on staff at the Alternate School, which is a high school student with behavioral disorders. ... We hold that the reasonable suspicion standard applies under these facts." People v. Dilworth, 169 Ill.2d 195661 N.E.2d 310 (Ill., 1996).

<sup>3</sup> A State statute allows school officials to inspect the personal effects left by a student on property owned or controlled by the school, e.g., lockers, desks, and parking lots, 105 ILCS 5/10-22.6(e). This law does not mean that school officials have an excuse for unjustifiably opening students' possessions looking for contraband (see footnote 1). See Doe v. Little Rick Sch. Dist., 380 F.3d 349 (8th Cir., 2004) (Searches conducted pursuant to the following policy were unconstitutional: "[B]ook bags, backpacks, purses and similar containers are permitted on school property as a convenience for students," and "if brought onto school property, such containers and their contents are at all times subject to random and periodic inspections by school officials.").

The Fourth Amendment protects individuals from searches only when the person has a legitimate expectation of privacy. While case law supports that lockers, as school property, may be searched without individualized suspicion of wrongdoing, many cases suggest that in order to search a student's possessions left in the locker, school officials need individualized suspicion of wrongdoing. This paragraph, as well as 105 ILCS 5/10-22.6(e), attempts to avoid Fourth Amendment protection for personal property left by students on school property by telling students not to expect privacy in these places or in their personal property left there. **This is an unsettled area of the law and should be reviewed with the school board's attorney.**

Option for high school and unit districts, insert the following paragraph:

This paragraph applies to student vehicles parked on school property. In addition, Building Principals shall require each high school student, in return for the privilege of parking on school property, to consent in writing to school searches of his or her vehicle, and personal effects therein, without notice and without suspicion of wrongdoing.

The Superintendent may request the assistance of law enforcement officials to conduct inspections and searches of lockers, desks, parking lots, and other school property and equipment for illegal drugs, weapons, or other illegal or dangerous substances or materials, including searches conducted through the use of specially trained dogs. <sup>4</sup>

### Students <sup>5</sup>

School authorities may search a student and/or the student's personal effects in the student's possession (such as, purses, wallets, knapsacks, book bags, lunch boxes, etc.) when there is a reasonable ground for suspecting that the search will produce evidence the particular student has violated or is violating either the law or the District's student conduct rules. <sup>6</sup> The search itself must be conducted in a manner that is reasonably related to its objective and not excessively intrusive in light of the student's age and sex, and the nature of the infraction. <sup>7</sup>

When feasible, the search should be conducted as follows: <sup>8</sup>

1. Outside the view of others, including students,
2. In the presence of a school administrator or adult witness, and
3. By a certificated employee or liaison police officer of the same sex as the student.

Immediately following a search, a written report shall be made by the school authority who conducted the search, and given to the Superintendent.

---

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

<sup>4</sup> 105 ILCS 5/10-22.6(e). The sample policy may be amended to name other staff members who are authorized to request law enforcement aid.

<sup>5</sup> For more information about searches, seizures and interviews of students, see *Guidelines for Interviews of Students at School by Law Enforcement Authorities*, published by the Ill. Council of School Attorneys and available at: [www.iasb.com/law/ICSAGuidelinesforInterviewsofStudents.pdf](http://www.iasb.com/law/ICSAGuidelinesforInterviewsofStudents.pdf).

<sup>6</sup> TLO, 405 S. Ct. at 743469 U.S. at 342. An unsubstantiated tip from a student may serve as the grounds for a search. People v. Pruitt, 662 N.E.2d 540278 Ill.App.3d 194 (Ill.App.1st. Dist., 1996).

<sup>7</sup> 105 ILCS 5/10-22.6(e) and TLO, 405 S. Ct. at 735469 U.S. at 326.

<sup>8</sup> Optional; these are practical guidelines that will help to ensure that all searches comply with constitutional requirements. State or federal law requires nothing in this paragraph. For an alternative to intrusive pat-down searches and guidelines on strip searches, see Cornfield v. Consolidated High Sch. Dist. No. 230, 991 F.2d 1316 (7th Cir. 1993). There, school officials had reason to believe that a high school student was concealing illegal drugs in his crotch area. Believing a pat down to be excessively intrusive and ineffective at detecting drugs, the school officials required the student to change into his gym clothes in a locked locker room while male school officials observed him. The search was upheld. But see, Stuczynski v. Bremen High School, 423 F.Supp.2d 823 (N.D.Ill., 2006) (The requisite individualized, reasonable suspicion to conduct a strip search was missing where the only reason for the strip search was the dean's belief that the students were the last students in a locker room before the money was reported missing.). See also, Safford Unified School Dist. v. Redding, 429 S. Ct. 2633557 U.S. 364 (2009) (finding a strip search of student was not justified under the circumstances even though the asst. principal had reasonable suspicion but still awarded qualified immunity to the asst. principal because the law was unclear).

A school district may randomly conduct a mass search by using a metal detector. People v. Pruitt, 662 N.E.2d 540278 Ill.App.3d 194 (Ill.App.1st. Dist., 1996). The use of a metal detector must be according to the district's standards for when and how metal detector searches are to be conducted.

The U.S. Supreme Court upheld a random drug testing policy for student athletes and extracurricular participants, (Vernonia Sch. Dist. 47J v. Acton, 415 S.Ct. 2386515 U.S. 646 (1995); and Independent Sch. Dist. of Pottawatomie County v. Earls, 422 S.Ct. 2559536 U.S. 822 (2002)). The circumstances justifying random drug searches do not exist for the entire student body; thus, random drug tests of the student body would probably not survive constitutional scrutiny.

### Seizure of Property

If a search produces evidence that the student has violated or is violating either the law or the District's policies or rules, such evidence may be seized and impounded by school authorities, and disciplinary action may be taken. When appropriate, such evidence may be transferred to law enforcement authorities.<sup>9</sup>

### Notification Regarding Student Accounts or Profiles on Social Networking Websites<sup>10</sup>

The Superintendent or designee shall notify students and their parents/guardians of each of the following in accordance with the Right to Privacy in the School Setting Act, 105 ILCS 75/:

1. School officials may not request or require a student or his or her parent/guardian to provide a password or other related account information to gain access to the student's account or profile on a social networking website.
2. School officials may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school disciplinary rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to allow school officials to make a factual determination.

LEGAL REF.: 105 ILCS 5/10-20.14, 5/10-22.6, and 5/10-22.10a.  
Right to Privacy in the School Setting Act, 105 ILCS 75/.  
Cornfield v. Consolidated High School Dist. No. 230, 991 F.2d 1316 (7th Cir., 1993).  
People v. Dilworth, ~~169 Ill.2d 195661 N.E.2d 310~~ (Ill., 1996), *cert. denied*, 116 S.Ct. 1692 (1996).  
People v. Pruitt, ~~278 Ill.App.3d 194662 N.E. 2d 540~~ (Ill.App.1st Dist., 1996), *app. denied*, 667 N.E. 2d 1061 (Ill.App.1, 1996).  
T.L.O. v. New Jersey, ~~105 S.Ct. 733469 U.S. 325~~ (1985).  
Vernonia School Dist. 47J v. Acton, ~~115 S.Ct. 2386515 U.S. 646~~ (1995).  
Safford Unified School Dist. No. 1 v. Redding, ~~129 S. Ct. 2633557 U.S. 364~~ (2009).

CROSS REF.: 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Police Interviews), 7:190 (Student Behavior)

---

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

<sup>9</sup> See 105 ILCS 5/10-22.6(e).

<sup>10</sup> Right to Privacy in the School Setting Act, 105 ILCS 75/15, ~~amended by P.A. 99-460~~. This law prohibits school officials from requiring or requesting a student to provide a password or other related account information. It requires districts to provide parents/guardians with notice of the law. The notification must be published in the school's disciplinary rules, policies, or handbook, or communicated by similar means. The Illinois Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: [www.ilprincipals.org/resources/model-student-handbook](http://www.ilprincipals.org/resources/model-student-handbook).

## Students

### Extracurricular Athletics

Student participation in school-sponsored extracurricular athletic activities is contingent upon the following:

1. The student must meet the academic criteria set forth in Board policy 6:190, *Extracurricular and Co-Curricular Activities*. **1**
2. A parent/guardian of the student must provide written permission for the student's participation, giving the District full waiver of responsibility of the risks involved. **2**
3. The student must present a current certificate of physical fitness issued by a licensed physician, an advanced practice [registered](#) nurse, or a physician assistant. The ***Pre-Participation Physical Examination Form***, offered by the Illinois High School Association and the Illinois Elementary School Association, is the preferred certificate of physical fitness. **3**
4. The student must show proof of accident insurance coverage either by a policy purchased through the District-approved insurance plan or a parent(s)/guardian(s) written statement that the student is covered under a family insurance plan. **4**
5. The student must agree to follow all conduct rules and the coaches' instructions.

---

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

**1** State or federal law controls this policy's content.

A comprehensive Student Handbook can provide notice to parents and students of the school's conduct rules, extracurricular and athletic participation requirements, and other important information. The building principal usually develops the Handbook, subject to review and approval by the superintendent and board.

Each board in a district that maintains any of grades 9 through 12 must have a *no pass-no play* policy. ~~¶105 ILCS 5/10-20.30~~. See policy 6:190, *Extracurricular and Co-Curricular Activities*, for complete details.

For purposes of clarity, the IASB uses a curricular-extracurricular dichotomy. All classes are included in the category *curricular* as well as what was formally known as *co-curricular*, e.g., band and choral performances that are a required part of the class. The category *extracurricular* includes all school-sponsored activities that are not a part of a student's educational program as reflected in the student's class schedule. Examples include football, cheerleading, French club, Key Club, and student government. Note that extracurricular activities may be curriculum-related or non-curriculum-related for purposes of determining access to school facilities under the federal Equal Access Act. See [PRESS](#) sample ~~IASB~~-policy 7:330, *Student Use of Buildings - Equal Access*.

**2** At a minimum, schools should: (1) fully inform and warn students and their parent(s)/guardian(s) of risks inherent in a sport, (2) assist their understanding and appreciation of these risks, and (3) document the school's efforts. See 7:300-E1, *Agreement to Participate*. This form's provision concerning waiver of liability and hold harmless should be reviewed with the board attorney. The district may not be able to waive gross negligence or recklessness on its part, but the waiver language in the form serves to alert the student and his/her parent(s)/guardian(s) to the seriousness of potential injuries.

**3** Students participating in interscholastic athletics must have an annual physical exam. ~~¶23 Ill.Admin.Code §1.530(b)~~. IHSA by-law 2.150 requires schools to have on file for each student participating in interscholastic athletics a certificate of physical fitness issued by a licensed physician, physician assistant, or nurse practitioner not more than 395 days preceding any date of participation; a form is available on the IHSA website at: [ihsa.org/Resources/DownloadCenter.aspx](https://ihsa.org/Resources/DownloadCenter.aspx).

**4** This item ensures that students are covered by insurance for medical expenses up to \$50,000 (before the district's catastrophic accident insurance kicks in) and that students who are not covered by the district's catastrophic insurance are otherwise covered by insurance.

105 ILCS 5/22-15 requires (with limited exceptions) each school district having grades 9-12 to maintain catastrophic insurance coverage for student athletes who sustain an accidental injury while participating in interscholastic athletic events sanctioned by IHSA that results in medical expenses in excess of \$50,000. A district maintaining grades K-8 may, but is not required to, provide accident and/or health insurance on a group or individual basis for students injured while participating in any school-sponsored athletic activity. For more information, see 4:100, *Insurance Management*.



6. The student and his or her parent(s)/guardian(s) must provide written consent to random drug and alcohol testing pursuant to the Extracurricular Drug and Alcohol Testing Program. <sup>5</sup>
7. The student and his or her parent(s)/guardian(s) must: (a) comply with the eligibility rules of, and complete any forms required by, any sponsoring association (such as, the Illinois Elementary School Association, the Illinois High School Association, or the Southern Illinois Junior High School Athletic Association),<sup>6</sup> and (b) complete all forms required by the District including, without limitation, signing an acknowledgment of receiving information about the Board's concussion policy 7:305, *Student Athlete Concussions and Head Injuries*. <sup>7</sup>

The Superintendent or designee (1) is authorized to impose additional requirements for a student to participate in extracurricular athletics, provided the requirement(s) comply with Board policy 7:10, *Equal Educational Opportunities*, and (2) shall maintain the necessary records to ensure student compliance with this policy.

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

<sup>5</sup> Optional; delete if the district does not have such a program. Be sure this provision is consistent with policy 7:240, *Conduct Code for Participants in Extracurricular Activities*, and 7:240-AP2, *Administrative Procedure—Extracurricular Drug and Alcohol Testing Program*. The Seventh Circuit upheld the constitutionality of a high school's random drug testing program for students involved in extracurricular activities in *Todd v. Rush County Schools*, 133 F.3d 984 (7<sup>th</sup> Cir. 1998).

<sup>6</sup> Participants in an IHSA-sponsored or sanctioned athletic event are subject to testing for banned substances. For a list of banned substances, the testing program, and other related resources, see the IHSA Sports Medicine website, [www.ihsa.org/Resources/SportsMedicine/PerformanceEnhancingDrugsSteroidEducation.aspx](http://www.ihsa.org/Resources/SportsMedicine/PerformanceEnhancingDrugsSteroidEducation.aspx).

The sponsoring organization's rules/bylaws/policies control transgender student participation in extracurricular athletic activities. See:

1. [IESA Policy and School Recommendations for Transgender Participation at: www.iesa.org/documents/handbook/IESA-Policies.pdf](http://www.iesa.org/documents/handbook/IESA-Policies.pdf)
2. [IHSA policy #34, Policy and School Recommendations for Transgender Participation, at: www.ihsa.org/About-the-IHSA/Constitution-By-laws-Policies](http://www.ihsa.org/About-the-IHSA/Constitution-By-laws-Policies); and
3. [SIJHSAA Transgender Participation Policy at: www.sijhsaa.com/images/stories/pdf/TRANSGENDER PARICIPATION POLICY Revised 10-17-18.pdf](http://www.sijhsaa.com/images/stories/pdf/TRANSGENDER%20PARICIPATION%20POLICY%20Revised%2010-17-18.pdf)

For further information on accommodating transgender students, see PRESS sample procedure 7:10-API, Accommodating Transgender Students or Gender Non-Conforming Students. See also two Ill. State Board of Education non-regulatory guidance documents entitled *Supporting Transgender, Nonbinary and Gender Nonconforming Students* and *Sample District Policy and Administrative Procedures*, at:

[www.isbe.net/supportallstudents](http://www.isbe.net/supportallstudents).

<sup>7</sup> [IHSA eligibility information and required forms are available at: www.ihsa.org/Resources/Download-Center](http://www.ihsa.org/Resources/Download-Center).

A district must include information concerning the board's concussion policy in any agreement, contract, code, or other written instrument that the district requires a student athlete and his or her parent(s) or guardian(s) to sign before participating in practice or interscholastic competition. (105 ILCS 5/10-20.54 and 23 Ill.Admin.Code §1.530(b)). The form 7:300-E1, *Agreement to Participate*, contains the requirements in this policy. In addition, the student and student's parent/guardian must sign a form approved by IHSA acknowledging receiving and reading written information on concussions. (105 ILCS 5/22-80(e), added by P.A. 99-245 and amended by P.A. 99-486.)

The IHSA website contains many helpful resources, e.g.:

1. [www.ihsa.org/Resources/Download-Center/IHSA\\_Sports\\_Medicine\\_Acknowledgement\\_&\\_Consent\\_Form\\_\(Concussion,\\_PES,\\_Asthma\\_Medication\)](http://www.ihsa.org/Resources/Download-Center/IHSA_Sports_Medicine_Acknowledgement_&_Consent_Form_(Concussion,_PES,_Asthma_Medication)) (see consent form under subhead **Sports Medicine Forms**)
2. [www.ihsa.org/Resources/SportsMedicine/PerformanceEnhancingDrugsSteroidEducation/IHSAPerformanceEnhancingSubstancePolicy.aspx](http://www.ihsa.org/Resources/SportsMedicine/PerformanceEnhancingDrugsSteroidEducation/IHSAPerformanceEnhancingSubstancePolicy.aspx) (performance-enhancing drugs)
3. [www.ihsa.org/Resources/SportsMedicine/ConcussionManagement/ConcussionResources.aspx](http://www.ihsa.org/Resources/SportsMedicine/ConcussionManagement/ConcussionResources.aspx) (concussions)

Concussion information is available from the Ill. Elementary School Assoc. at: [www.iesa.org/activities/concussion.asp](http://www.iesa.org/activities/concussion.asp).

LEGAL REF.: 105 ILCS 5/10-20.30, 5/10-20.54, 5/22-80, and 25/2.  
23 Ill.Admin.Code §1.530(b).

CROSS REF.: 4:100 (Insurance Management), 4:170 (Safety), 6:190 (Extracurricular and Co-Curricular Activities), 7:10 (Equal Educational Opportunities), [7:20 \(Harassment of Students Prohibited\)](#), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:305 (Student Athlete Concussions and Head Injuries), 7:340 (Student Records)

DRAFT

## Students

### Student Fundraising Activities 1

No individual or organization is allowed to ask students to participate in fundraising activities while the students are on school grounds during school hours or during any school activity. Exceptions are:

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent or designee shall manage student fundraising activities in alignment with the following directives: <sup>2</sup>

1. Fundraising efforts shall not conflict with instructional activities or programs.
2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items. <sup>3</sup>
3. Participation in fundraising efforts must be voluntary.
4. Student safety must be paramount. <sup>4</sup>
5. For school-sponsored student organizations, a school staff member must supervise the fundraising activities and the student activity funds treasurer must safeguard the financial accounts.
6. The fundraising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
7. The funds shall be used to the maximum extent possible for the designated purpose.

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

<sup>1</sup> State law requires this subject matter to be covered by policy. 105 ILCS 5/10-20.19(3) requires districts to have rules governing: (1) "conditions under which school classes, clubs, and associations may collect or acquire funds," and (2) "the safekeeping of such funds for the educational, recreational, or cultural purposes they are designed to serve."

<sup>2</sup> Except for #2 (see f/n 3, below), all numbered directives are optional and may be deleted or amended. These directives are intended to comply with 105 ILCS 5/10-20.19(3) by stating the conditions under which funds may be collected and by providing for their safekeeping.

<sup>3</sup> Selling popular food items to raise funds is restricted by federal and State rules. ISBE limits the sale of competitive food and beverages sold to students on the school campus of any school that participates in the School Breakfast Program or the National School Lunch Program (*participating schools*). 23 Ill.Admin.Code §305.15(a). *Competitive foods* are all food and beverages that are offered by any person, organization, or entity for sale to students on the school campus during the school day that are not reimbursed under programs authorized by federal law. 7 C.F.R. §210.11(a)(2); 23 Ill.Admin.Code §305.5. *Participating schools* with grades 8 and below have zero *exempted fundraising days*, and *participating schools* with grades 9-12 may have no more than nine *exempted fundraising days*. 23 Ill.Admin.Code §305.15 (b)(2)(A)-(B). *Exempted fundraising day* means a school day on which foods and/or beverages not meeting the "general nutrition standards for competitive foods" may be sold to students on the school campus. 7 C.F.R. §210.11 (b)(4); 23 Ill.Admin.Code §305.5. See 4:120, *Food Services*; 4:120-AP, *Food Services; Competitive Foods; Exemptions*.

<sup>4</sup> Two alternatives follow:

- |                |  |
|----------------|--|
| Alternative 1: | 4. Student safety must be paramount <u>and door-to-door solicitations are prohibited.</u>  |
| Alternative 2: | 4. Student safety must be paramount <u>and door-to-door solicitations are discouraged.</u> |

8. Any fundraising efforts that solicit donor messages for incorporation into school property<sub>2</sub> (e.g., tiles or bricks<sub>2</sub>) or placement upon school property<sub>2</sub> (e.g., posters or placards<sub>2</sub>) must:<sup>5</sup>
  - a. Develop viewpoint neutral guidelines for the creation of messages;
  - b. Inform potential donors that all messages are subject to review and approval, and that messages that do not meet the established guidelines must be resubmitted or the donation will be returned; and
  - c. Place a disclaimer on all fundraising information and near the completed donor messages that all messages are “solely the expression of the individual donors and not an endorsement by the District of any message’s content.”

LEGAL REF.: 105 ILCS 5/10-20.19(3).  
23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:90 ([Student Activity](#) [and Fiduciary](#) Funds), 4:120 (Food Services), 8:80 (Gifts to the District), 8:90 (Parent Organizations and Booster Clubs)

---

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

<sup>5</sup> The issue of soliciting or receiving donor messages is an unsettled area of the law that is frequently litigated because of its many complex legal and practical issues. The U.S. Constitution’s Free Speech, Establishment, and Equal Protection Clauses may be triggered. As a general rule, school officials can avoid constitutional issues by reviewing donor messages according to uniform rules that do not discriminate on the basis of viewpoint. Requiring that donor messages go through a thorough review process prior to their permanent placement on any medium can avoid issues that may occur when messages are reviewed after placement and found to be unacceptable. For sample cases discussing the issue of a district’s exclusion of donor messages on school property, see Fleming v. Jefferson Cnty. Sch. Dist. R-1, 298 F.3d 918 (10th Cir. 2002), *cert. denied* (school’s restriction on the use of religious symbols on tiles that would become a part of the rebuilt school allowed because the messages were school-sponsored speech, and the restrictions had a reasonable relation to legitimate teaching concerns); DiLoreto v. Downey Unified Sch. Dist. Bd. of Educ., 196 F.3d 958 (9th Cir. 1999), *cert. denied* (school district’s refusal to post an advertisement featuring the text of the Ten Commandments on its baseball field upheld because the field was a nonpublic forum for a limited purpose); Gernetzke v. Kenosha Unified Sch. Dist. No. 1, 274 F.3d 464 (7th Cir. 2001), *cert. denied* (school district disallowed religious symbols on Bible Club’s mural so it would not have to allow speech that would cause a disruption like white supremacists who wanted to display the swastika); and Kiesinger v. Mexico Acad. and Central Sch., 427 F.Supp. 2d 182 (N.D.N.Y. 2006)(school district’s removal of bricks inscribed with a donor’s religious messages from a walkway in front of a school was viewpoint discrimination because the district allowed messages about God generally, but not a specific religious viewpoint on God).

## General School Administration

### Superintendent 1

#### Duties and Authority

The Superintendent is the District's executive officer and is responsible for the administration and management of the District schools in accordance with School Board policies and directives, and State and federal law. District management duties include, without limitation, preparing, submitting, publishing, and posting reports and notifications as required by State and federal law.<sup>2</sup> The Superintendent is authorized to develop administrative procedures and take other action as needed to implement Board policy and otherwise fulfill his or her responsibilities. The Superintendent may delegate to other District staff members the exercise of any powers and the discharge of any duties imposed upon the Superintendent by Board policies or by Board vote. The delegation of power or duty, however, shall not relieve the Superintendent of responsibility for the action that was delegated.<sup>3</sup>

#### Qualifications

The Superintendent must be of good character and of unquestionable morals and integrity. The Superintendent shall have the experience and the skills necessary to work effectively with the Board, District employees, students, and the community. The Superintendent must have and maintain a Professional Educator License with a superintendent endorsement issued by the Illinois State Educator Preparation and Licensure Board.<sup>4</sup>

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

<sup>1</sup> State law controls this policy's content. Unless the district has only one school with fewer than four teachers, the board must employ a superintendent or a chief executive officer as allowed under specific circumstances. 105 ILCS 5/10-21.4, ~~amended by P.A. 99-846~~. This statute assigns some specific duties to the superintendent including to: (1) make recommendations to the board concerning the budget, building plans, the locations of sites, the selection, retention, and dismissal of teachers and all other employees, the selection of textbooks, instructional material, and courses of study; (2) report to the board, Ill. State Board of Education (ISBE), and chief administrative official any employee named in an abused child report; and (3) keep or cause to be kept the records and accounts as directed and required by the board, aid in making reports required by the board, and perform such other duties as the board may delegate to him/her. 105 ILCS 5/10-16.7 requires boards to direct, through policy, the superintendent, in his or her charge of the district's administration.

ISBE is required, subject to an annual appropriation by the General Assembly, to establish a new superintendent mentoring program. With limited exceptions, any individual serving as a first-time superintendent in Illinois must participate in the mentoring program for two school years. 105 ILCS 5/2-3.53b. The ISBE-selected provider will assign a mentor to a new superintendent based on similarity of grade level or type of district, learning needs, and geographical proximity. The mentor must not be required to evaluate the new superintendent on the basis of the mentoring relationship.

<sup>2</sup> See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, for an annotated list of documents and reports that must be posted on the district's website, if the district has a website. While not comprehensive, see the IASB's *Annual School Calendar* for the required reports that do not need web-posting, available on the IASB website at: [www.iasb.com/pdf/schoolcal.pdf](http://www.iasb.com/pdf/schoolcal.pdf)

<sup>3</sup> This paragraph strengthens the policy's connection to the IASB's *Foundational Principles of Effective Governance*. See [www.iasb.com/principles.cfm](http://www.iasb.com/principles.cfm). It allows the superintendent broad delegation authority even when a policy fails to specifically provide for delegation.

<sup>4</sup> 105 ILCS 5/21B-20 and 5/21B-25 govern Professional Educator Licenses and superintendent endorsements. See also 23 Ill.Admin.Code §§25.355 ([superintendent endorsement](#)) ~~amended at 42 Ill. Reg. 8913 (endorsements on or after 9-1-16), 25.360 (through 8-31-19), and 29.100 (Ill. Professional School Leader Standards), and 29.130 (Superintendent Standards)~~.

### Evaluation

The Board will evaluate, at least annually, the Superintendent's performance and effectiveness, using standards and objectives developed by the Superintendent and Board that are consistent with the Board's policies and the Superintendent's contract.<sup>5</sup> A specific time should be designated for a formal evaluation session with all Board members present. The evaluation should include a discussion of professional strengths as well as performance areas needing improvement.

The Superintendent shall annually present evidence of professional growth through attendance at educational conferences, in-service training, or similar continuing education pursuits.<sup>6</sup>

### Compensation and Benefits<sup>7</sup>

The Board and the Superintendent shall enter into an employment agreement that conforms to Board policy and State law. This contract shall govern the employment relationship between the Board and the Superintendent. The terms of the Superintendent's employment agreement, when in conflict with this policy, will control.

LEGAL REF.: 105 ILCS 5/10-16.7, 5/10-20.47, 5/10-21.4, 5/10-23.8, 5/21B-20, 5/21B-25, 5/24-11, and 5/24A-3.  
23 Ill.Admin.Code §§1.310, 1.705, and ~~29.130-25.355~~.

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 2:130 (Board-Superintendent Relationship), 2:240 (Board Policy Development), 3:10 (Goals and Objectives)

Commented [DJ1]: Repealed section.

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

<sup>5</sup> 105 ILCS 5/10-16.7 requires a board to evaluate the superintendent. See *The Superintendent Evaluation Process* at: [www.iasb.com/training/superintendent-evaluation-process.pdf](http://www.iasb.com/training/superintendent-evaluation-process.pdf). While greater detail may be added to this paragraph (e.g., a timeline, self-evaluation provision, and discussion requirements), a board must be sure that the policy and the superintendent's contract are consistent.

<sup>6</sup> The reporting requirements in this paragraph are optional, but school boards must "require evaluators to participate in an in-service training on the evaluation of licensed personnel provided or approved by [ISBE] prior to undertaking any evaluation and at least once during each license renewal cycle." 105 ILCS 5/24A-3.

<sup>7</sup> According to 105 ILCS 5/10-23.8, a superintendent must be employed under either: (1) a one-year contract, in which case he or she gains and retains tenure rights; or (2) a multi-year performance-based contract, in which case he or she waives all tenure rights but does not lose any previously acquired tenure credit with the district. A multi-year performance-based contract must contain specific student performance and academic improvement goals and indicators; see 3:40-E, *Checklist for the Superintendent Employment Contract Negotiation Process*. Residency requirements, if desired, should be included in a superintendent's employment contract.

The employment contract should be *in writing* even though the School Code does not require it to be written. Contact the board attorney for assistance. An administrator who is not working under a written contract is presumed to have a contract of one year's duration. *Bd. of Educ. of Schaumburg Community Consolidated School Dist. No. 54 v. TRS*, 368 Ill.Dec. 341 (4th Dist. 2013)(interpreting 105 ILCS 5/10-23.8a). The Ill. Statute of Frauds may make it impossible to execute an *oral* multi-year administrator contract or to *orally* extend a multi-year written contract. 740 ILCS 80/1.

The Open Meetings Act requires all Ill. Municipal Retirement Fund (IMRF) employers, which includes school boards, to: (1) within six business days after approving a budget, web-post each employee's total compensation package if it exceeds \$75,000 per year; and (2) at least six days before approval, web-post an employee's total compensation package if it is \$150,000 or more. 5 ILCS 120/7.3. Conflicting opinions concern whether school districts must comply with these posting requirements for their employees who do not participate in IMRF. Contact the board attorney for advice.

Annually by Oct. 1, each school board must report to ISBE the base salary and benefits of the superintendent, administrators, and teachers it employs. 105 ILCS 5/10-20.47. Before this annual reporting to ISBE, the information must be presented at a regular school board meeting and then posted on the district's website, if any.

## Instruction

### High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students <sup>1</sup>

#### Credit for Non-District Experiences <sup>2</sup>

A student may receive high school credit for successfully completing any of the listed courses or experiences even when it is not offered in or sponsored by the District:

1. Distance learning course, including a correspondence, virtual, or online course
2. Courses in an accredited foreign exchange program
3. Summer school or community college courses <sup>3</sup>
4. College or high school courses offering dual credit at both the college and high school level <sup>4</sup>

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

<sup>1</sup> State law requires that several of the programs in this policy be covered in policy. State law controls this policy's content. Note that 23 Ill.Admin.Code §1.420(b) requires "[e]very school district [to] have an organized plan for recording pupil progress and/or awarding credit, including credit for courses completed by correspondence, on line, or from other external sources, that can be disseminated to other schools within the State." Section 1.460 requires "[e]ach local board of education with a high school [to] adopt a policy which defines the board's position with reference to the awarding of high school credit on the basis of local examinations to pupils who have achieved the necessary proficiencies through independent study, either with or without private tutoring, or for work taken in or from another institution." 23 Ill.Admin.Code §1.460.

Sample policy 6:185, *Remote Educational Program*, provides for educational programs **delivered by the district** in a location outside of the school.

Sample policy 6:315, *High School Credit for Students in Grade 7 or 8*, allows students enrolled in grade 7 or 8 to enroll in a course required for high school graduation. 105 ILCS 5/27-22.10(a); 23 Ill.Admin.Code §1.440(c)(3).

<sup>2</sup> Each board may choose for which, if any, of the listed non-district experiences the district will grant high school credit. If a district does not grant credit for any of the listed activities, substitute the following alternative for all text in the entire section: "The District does not grant graduation credit for learning experiences that an enrolled student does not complete through the District."

<sup>3</sup> 105 ILCS 5/27-22.1 provides that no fewer than 60 hours of classroom instruction in summer school is required for one semester of high school course credit. Districts may accept courses completed in a community college (CC) toward graduation. 23 Ill.Admin.Code §1.440(f). Superintendents, pursuant to 105 ILCS 5/10-21.4, must annually report to ISBE the number of students enrolled in accredited courses at any CC along with the name(s) and number(s) of the course(s) each student is taking.

<sup>4</sup> The Dual Credit Quality Act (110 ILCS 27/) defines dual credit as a college course taken by a high school student for credit at both the college and high school level. 110 ILCS 27/5 and 105 ILCS 5/10-20.62(a), amended by P.A. 100-792, eff. 1-1-19. An instructor who teaches a dual credit course does not need the certification required by Article 21 of the School Code but must meet the standards set forth in 110 ILCS 27/20(1), (2), or (3), amended by P.A. 100-1049. Dual credit programs require: (a) a specific partnership agreement between the district and a CC, as long as the district is in the CC's jurisdiction (110 ILCS 27/16, added by P.A. 100-1049), or (b) cooperation between the school district and the institution providing the dual credit courses (see the Higher Education Student Assistance Act at 110 ILCS 947/10 for a definition of *institution*). If the district and CC cannot agree within 180 days of a district's initial request to enter into a partnership agreement, the two parties must use the model partnership agreement located at 110 ILCS 27/19, added by P.A. 100-1049.

5. Foreign language courses taken in an ethnic school program approved by the Illinois State Board of Education <sup>5</sup>
6. Work-related training at manufacturing facilities or agencies in a Tech Prep Program <sup>6</sup>
7. Credit earned in a Vocational Academy <sup>7</sup>

The student must seek approval from the Superintendent or designee to receive graduation credit for any non-District course or experience. The Superintendent or designee shall determine the amount of credit and whether a proficiency examination is required before the credit is awarded. As approval is not guaranteed, students should seek conditional approval of the experience before participating in a non-District course or experience. The student assumes responsibility for any fee, tuition, supply, or other expense. The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. This section does not govern the transfer of credits for students transferring into the District.

#### Substitutions for Required Courses

**Vocational or technical education; registered apprenticeship program.**<sup>8</sup> A student in grades 9-12 may satisfy one or more high school courses (including physical education) or graduation

**Commented [DJ1]:** Text formerly contained in footnote 8 (including part of the first paragraph, second paragraph, and part of the third paragraph), was moved and now appears in footnotes 9 and 10.

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

*After 1-1-19, o*Out-of-state dual credit contracts are prohibited until a district first offers the CC in the district in which the district is located the opportunity to provide a dual credit course. 110 ILCS 27/17, added by P.A. 100-1049. In addition, a district seeking to enter into an agreement with an out-of-state institution must provide notice to the Ill. State Board of Higher Education (BHE) of its intent to which the BHE will have 30 days to provide the district with a list of in-state institutions that can provide the district an equivalent dual credit opportunity. *Id.* Agreements between a district and an out-of-state institution that were in effect before 1-1-19 will not be affected. *Id.* A high school evaluation of a dual credit program must also incorporate the analysis of data from the Ill. State Board of Education's (ISBE) statewide longitudinal data system (see the P-20 Longitudinal Education Data System Act, 105 ILCS 13/, for more information).

105 ILCS 5/10-20.62, added by P.A. 100-133 and renumbered by P.A. 100-792, requires school boards to require the district's high schools, if any, to inform all 11th and 12th grade students of dual enrollment and dual credit opportunities at public CCs for qualified students. Qualified students may enroll in an unlimited amount of dual credit courses and earn an unlimited amount of academic credits from them if the course(s) are taught by an Ill. instructor, as provided by 110 ILCS 27/. *Id.* at (b), amended by P.A. 100-792. In addition, all dual credit coursework completed by a high school student must be transferred to all public institutions in Illinois on the same basis as coursework completed by a public CC student who previously earned a high school diploma in the manner set forth under the Ill. Articulation Initiative Act. *Id.* at 27/19, added by P.A. 100-1049.

See *Increasing Postsecondary Opportunities and Success for Students and Youth with Disabilities* at: [www.sites.ed.gov/idea/idea-files/qa-increasing-postsecondary-opportunities-success-for-students-youth-with-disabilities-sept-17-2019/#Letter](http://www.sites.ed.gov/idea/idea-files/qa-increasing-postsecondary-opportunities-success-for-students-youth-with-disabilities-sept-17-2019/#Letter) for information on providing transition services to high school students who have individualized education programs (IEPs), are receiving services under the IDEA, and take courses offered by a community college or other postsecondary education institution program prior to high school graduation.

<sup>5</sup> 105 ILCS 5/2-3.44 and 5/10-22.43a. An ethnic school is a part-time, private school that teaches the foreign language of a particular ethnic group as well as the culture, geography, history, and other aspects of a particular ethnic group. 105 ILCS 5/2-3.44; 23 Ill.Admin.Code §1.465(b). For requirements, see 23 Ill.Admin.Code §1.465.

<sup>6</sup> The State Superintendent and Board of Higher Education were encouraged by 105 ILCS 5/2-3.115 to establish a program of academic credit for Tech Prep work based learning for secondary school students with an interest in pursuing such career training, which could be instituted by school districts. See also 23 Ill.Admin.Code §1.445.

<sup>7</sup> Vocational Academies Act, 105 ILCS 433/. The Act's purpose is to "integrate workplace competencies and career and technical education with core academic subjects." School districts are permitted to partner with CCs, local employers, and community-based organizations to establish a vocational academy that functions as a two-year school within a school for grades 10 through 12. Grant funds may be available from ISBE when the vocational academy meets statutory requirements.



requirements by successfully completing related vocational or technical education courses ~~or a registered apprenticeship program~~ if:<sup>9</sup>

1. The Building Principal approves the substitution(s) and the vocational or technical education course is completely described in curriculum material along with its relationship to the required course; and
2. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District.

**Registered Apprenticeship Program.**<sup>10</sup> The Superintendent or designee will ensure that the District complies with State law requirements for registered apprenticeship programs.<sup>11</sup> The opportunities and requirements for registered apprenticeship programs contained in this policy will be posted on the District's website, and parents/guardians and students will also be notified of such opportunities in the appropriate school handbook(s).<sup>12</sup>

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

<sup>8</sup> Allowing for this substitution is optional, but, if offered, must be included in board policy. 105 ILCS 5/27-22.05, amended by P.A. 100-992.

<sup>9</sup> The related requirement is met if the course contains at least 50% of the content of the required course. Id. 23 Ill.Admin.Code §1.445 requires that the vocational or technical education course be completely described in the policy along with its relationship to the required course. The sample policy satisfies these requirements by referring to the courses as described in curricular material.

ISBE requires that the parent/guardian of a student under the age of 18 request the course substitution "on forms that the school district makes available" and that the request must be maintained in the student's temporary record. 23 Ill.Admin.Code §1.445. See 6:310-E, *Class Substitution Request*. There is no parallel recordkeeping requirement in the rules for registered apprenticeships; however, it is best practice to maintain all types of substitution requests as evidence of compliance with the form requirement.

<sup>10</sup> Allowing for this substitution is optional, but, if offered, must be included in board policy. 105 ILCS 5/2-3.175, added by P.A. 100-992, renumbered by P.A. 101-81; 23 Ill.Admin.Code §255.200. A registered apprenticeship program is an industry-based occupational training program of study with standards reviewed and approved by the U.S. Dept. of Labor that meets characteristics set forth in State law and ISBE rules. The introductory sentence and listed items 1, 3, 4, and 6 are required to be in the policy if a board decides to allow students to participate in registered apprenticeship programs. See 23 Ill.Admin.Code §255.200(b). Item #2 is not required to be stated in policy, but is required to be included in a district's website notification (if any) to parents/guardians about registered apprenticeship opportunities. See f/n 13, below.

If a board adopts a policy to allow for student participation in registered apprenticeship programs, the policy must be posted on the district's website (if any) for students, parents, and members of the business and industry community to access. 23 Ill.Admin.Code §255.200(c)(1). See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, and f/ns 12 and 13 below for other related website posting requirements.

<sup>11</sup> 105 ILCS 5/2-3.175, added by P.A. 100-992, renumbered by P.A. 101-81; 23 Ill.Admin.Code Part 255. In addition to the requirements listed in the policy, districts allowing for student participation in registered apprenticeship programs must also: (1) submit data on participating students through ISBE's Student Information System, (2) identify and attempt to eliminate any barriers to student participation, and (3) include the program in the Career Pathway Endorsement if the district awards endorsements under the Postsecondary and Workforce Readiness Act (110 ILCS 148/). 23 Ill.Admin.Code §255.200(d)-(f).

<sup>12</sup> 23 Ill.Admin.Code §255.200(c). The Illinois Principals Association maintains a handbook service that coordinates with PRESS material, *Online Model Student Handbook (MSH)*, at: [www.ilprincipals.org/resources/model-student-handbook](http://www.ilprincipals.org/resources/model-student-handbook). The notification to students and parents on the district's website must include: (1) a statement that a student may participate in any registered apprenticeship program listed by the district; and (2) a statement that a student may find a registered, but not listed, apprenticeship program with a business or organization, if a registered apprenticeship program is not offered in the district. 23 Ill.Admin.Code §255.200(c)(2). See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. For districts that do not maintain a website, use the following alternative sentence:

Parents/guardians and students will be notified of opportunities for registered apprenticeship programs in the appropriate school handbook(s).

A student in grades 9-12 who is 16 years or older may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing a registered apprenticeship program if:

1. The registered apprenticeship program meets all criteria contained in State law;
2. The registered apprenticeship program is listed by the District, or the student identifies a registered (but not listed) apprenticeship program with a business or organization if one is not offered in the District;
3. The student enrolled in a registered apprenticeship program has the opportunity to earn post-secondary credit toward a certificate or degrees, as applicable;
4. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District and on its website; <sup>13</sup>
5. The Building Principal approves the substitution(s); and
6. All non-academic requirements mandated by the School Code for high school graduation that would otherwise prohibit or prevent the student from participating in the registered apprenticeship program are waived.

**Advanced placement computer science.**<sup>14</sup> The advanced placement computer science course is equivalent to a high school mathematics course. A student in grades 9-12 may substitute the advanced placement computer science course for one year of mathematics, in accordance with Section 27-22 of the School Code. The transcript of a student who completes the advanced placement computer science course will state that it qualifies as a mathematics-based, quantitative course.

**Substitutions for physical education.** A student in grades 9-12, unless otherwise stated, may submit a written request to the Building Principal to be excused from physical education courses for the reasons stated below.<sup>15</sup> The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.<sup>16</sup>

1. Ongoing participation in a marching band program for credit; <sup>17</sup>
2. Enrollment in Reserve Officer's Training Corps (ROTC) program sponsored by the District;<sup>18</sup>
3. Ongoing participation in an *interscholastic or extracurricular athletic program*; <sup>19</sup>

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

<sup>13</sup> ~~23 Ill. Admin.Code §255.200(b)(4). See 6:310-E, *Class Substitution Request*, and 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*. If the district does not maintain a website, delete ~~and on its website.~~~~

<sup>14</sup> ~~Optional, but allowed by 105 ILCS 5/27-22(e)(3), amended by P.A. 101-464, *eff. 1-1-20* and 5/27-22(f-5).~~

<sup>15</sup> ~~Optional, but allowed by 105 ILCS 5/27-6(b), amended by P.A. 100-465; 23 Ill. Admin.Code §1.425(e), *amended at 42 Ill. Reg. 11542-43*. A board that wants to allow any of these P.E. exemptions must include the ones it selects in a policy that excuses students on an individual basis.~~

<sup>16</sup> ~~23 Ill. Admin.Code §1.425(e), *amended at 42 Ill. Reg. 11542-43*.~~

<sup>17</sup> ~~23 Ill. Admin.Code §1.425(e)(4)(A), *added at 42 Ill. Reg. 11543*. This policy excuses students from P.E. only during the marching band season because the statute allows the exemption "for ongoing participation in such marching band program." Thus, if the marching band season is over, the student's *ongoing participation* has ceased and the student no longer qualifies for the P.E. exemption. Common sense, however, would allow the exemption to continue until the end of the current grading period.~~

<sup>18</sup> ~~23 Ill. Admin.Code §1.425(e)(4)(B), *added at 42 Ill. Reg. 11543*.~~

4. Enrollment in academic classes that are required for admission to an institution of higher learning (student must be in the 11th or 12th grade);<sup>20</sup> or
5. Enrollment in academic classes that are required for graduation from high school, provided that failure to take such classes will result in the student being unable to graduate (student must be in the 11th or 12th grade).<sup>21</sup>

A student who is eligible for special education may be excused from physical education courses pursuant to 7:260, *Exemption from Physical Education*.

**Volunteer service credit.**<sup>22</sup> A student participating in the District's Volunteer Service Credit Program, if any, may earn credit toward graduation for the performance of community service. The amount of credit given for program participation shall not exceed that given for completion of one semester of language arts, math, science, or social studies.

### Re-Entering Students<sup>23</sup>

Individuals younger than 21 years of age may re-enter high school to acquire a high school diploma or an equivalency certificate, subject to the limitations in Board policy 7:50, *School Admissions and*

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

<sup>19</sup> 23 Ill.Admin.Code §1.425(e)(2) and (e)(3)(A), ~~added at 42 Ill.Reg. 11542-43~~. Prior to P.A. 100-465, the statute only allowed students in grades 11 and 12 to be excused from P.E. "for ongoing participation in an interscholastic athletic program." 105 ILCS 5/27-6(b)(1). 105 ILCS 5/27-6(b), amended by P.A. 100-465, now states "on a case-by-case basis, excuse pupils in grades 7 through 12 who participate in an interscholastic or extracurricular athletic program." While the statute no longer requires such participation to be *ongoing*, 23 Ill.Admin.Code §1.425(e)(3), ~~added at 42 Ill.Reg. 11542~~, requires *ongoing participation*. Thus, if the athletic program is over, the student's *ongoing participation* has ceased and the student no longer qualifies for the P.E. exemption. Common sense, however, would allow the exemption to continue only until the end of the grading period during which the athletic program is active. 23 Ill. Admin. Code §1.425(e)(2) limits interscholastic and extracurricular athletic programs to those that are sponsored by the school district as defined in school board policy. Boards do not have the "authority to honor parental excuses based upon students' participation in athletic training, activities or competitions conducted outside the auspices of the school district." *Id.* at §1.425(e)(6).

State statutes do not define *interscholastic athletic program* or *extracurricular athletic program*; however, 105 ILCS 5/22-80 defines *interscholastic athletic activity* as "any organized school-sponsored or school-sanctioned activity for students, generally outside of school instructional hours, under the direction of a coach, athletic director, or band leader, including, but not limited to, baseball, basketball, cheerleading, cross country track, fencing, field hockey, football, golf, gymnastics, ice hockey, lacrosse, marching band, rugby, soccer, skating, softball, swimming and diving, tennis, track (indoor and outdoor), ultimate Frisbee, volleyball, water polo, and wrestling." 23 Ill.Admin.Code §1.425(e)(2), added at 42 Ill. Reg. 11542, defines *interscholastic and extracurricular athletic programs* as "those programs that are sponsored by the school district as defined by school district policy." Boards have no authority to honor parental excuses based upon students' participation in athletic training, activities or competition conducted outside the auspices of the school district. 23 Ill.Admin.Code §1.425(e)(6), ~~added at Ill. Reg. 11543~~.

For boards that want to explain the meaning of *interscholastic or extracurricular athletic program*, insert the following option at the end of #3:

(organized school-sponsored or school-sanctioned activities for students that are not part of the curriculum, not graded, not for credit, generally take place outside of school instructional hours, and under the direction of a coach, athletic director, or band leader)

For unit districts, ensure the definition matches the definition in policy 7:260, *Exemption from Physical Education*.

<sup>20</sup> 23 Ill.Admin.Code §1.425(e)(3)(B), ~~added at 42 Ill. Reg. 11542~~.

<sup>21</sup> 23 Ill.Admin.Code §1.425(e)(3)(C), ~~added at 42 Ill.Reg. 11543~~.

<sup>22</sup> Optional. The credit given for one semester may not exceed that stated in this policy. 105 ILCS 5/27-22.3. The program may include participation in the organization of a high school or community blood drive or other blood donor recruitment campaign. *Id.* ISBE must provide assistance to districts opting to offer the program. 105 ILCS 5/2-3.108.

<sup>23</sup> Required by 23 Ill.Admin.Code §1.470(a). While the sample policy does not provide for it, a school board may permit adults 21 years of age or older to re-enter high school. 23 Ill.Admin.Code §1.470(b). Items #4 & #5 are optional, but must be included in a policy if credit will be granted for them. 105 ILCS 5/27-6, 27-22.05.

*Student Transfers To and From Non-District Schools.* Re-entering students may obtain credit through the successful completion of the following (not all of these may be available at any one time):

1. District courses
2. Non-District experiences described in this policy
3. Classes in a program established under Section 10-22.20 of the School Code, in accordance with the standards established by the Illinois Community College Board
4. Proficiency testing, correspondence courses, life experiences, and other nonformal educational endeavors
5. Military service, provided the individual making the request has a recommendation from the American Council on Education

The provisions in the section **Credit for Non-District Experiences**, above, apply to the receipt of credit for any non-District course.

LEGAL REF.: 105 ILCS 5/2-3.44, 5/2-3.108, 5/2-3.115, 5/2-3.142, [5/2-3.175](#), 5/10-22.43a, 5/27-6, 5/27-22.3, and 5/27-22.05.  
110 ILCS 27/, Dual Credit Quality Act.  
23 Ill.Admin.Code §§1.425(e), 1.440(f), ~~and~~ 1.470(c), [and Part 255](#).

CROSS REF.: 6:180 (Extended Instructional Programs), 6:300 (Graduation Requirements), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:260 (Exemption from Physical Education)

TO: Board of Education  
FROM: Eric Olson, Superintendent  
DATE: January 8, 2021  
RE: Review/Release of Closed Minutes

Superintendent Eric Olson and Board Secretary Carol Sales reviewed closed minutes from September 10, 2020, through January 14, 2021.

**CONSIDERATION OF DISTRICT 64 CLOSED SESSION MINUTES**

DATE OF MEETING	ISSUE	RECOMMENDATION
September 10, 2020	Personnel issues Collective negotiating matters	Hold
October 8, 2020	Collective negotiating	Hold
November 12, 2020	Personnel issues	Hold
November 24, 2020	Personnel issues Collective negotiating	Hold
December 10, 2020	Personnel issues Collective negotiating matters	Hold
January 14, 2021	Personnel issues	Hold

Reviewed and approved by:

\_\_\_\_\_  
Dr. Eric Olson, Superintendent

\_\_\_\_\_  
Carolina Y. Sales, Board Secretary

Approval of Minutes

ACTION ITEM 21-02-5

I move that the Board of Education of Community Consolidated School District 64 Park Ridge-Niles, Illinois approve the minutes from the Closed Meeting on January 14, 2021; and the Regular Meeting on January 14, 2021.

The votes were cast as follows:

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

AYES:

NAYS:

PRESENT:

ABSENT:

**DRAFT**

**DRAFT**

**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.  
January 14, 2021  
VIRTUAL MEETING DUE TO COVID-19  
Alternate Remote Attendance at Jefferson School (MPR)**

Board President Rick Biagi called the meeting to order at 7:00 p.m. Board members in attendance via remote participation were Carol Sales, Dr. Denise Pearl, Rebecca Little, and Fred Sanchez. Board member Tom Sotos joined the meeting at 7:24 p.m.; Board member Larry Ryles was absent from the meeting. Superintendent Eric Olson attended in-person at Jefferson School. Also attending remotely were: Assistant Superintendent for Human Resources Dr. Joel T. Martin; Assistant Superintendent for Student Learning Dr. Lori Lopez; Chief School Business Official Luann Kolstad; Director of Student Services Dr. Lea Anne Frost; Interim Director of Facility Management Jason Borst; Director of Innovation and Instructional Technology Mary Jane Warden; Public Information Coordinator Peter Gill (attending but not participating); Administrative Assistant to the Superintendent Natasha Nedeljkovic; and Board Legal Counsel Tony Loizzi. No member of the public was physically present at the alternate remote location, and approximately 25 people attended virtually.

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 reports for this meeting are also available on the website or through the District 64 Educational Service Center, 164 S. Prospect Ave., Park Ridge, IL 60068.

**PLEDGE OF ALLEGIANCE**

Board president Biagi led the pledge of allegiance.

**OPENING REMARKS FROM PRESIDENT OF THE BOARD**

President Biagi had no remarks.

**PUBLIC COMMENTS**

Public comments were invited through a posted email address on the District's website and in the Board report. Public comments were also welcomed at the alternate remote location. No comments were received via email and no one was present in-person at Jefferson School.

**APPROVAL OF MEETING AGENDA**

An update of the Board policy committee meeting from Friday, January 8, was added to the agenda following the first reading of policies from the PRESS 106 agenda item. Board member Sales made the motion, Board member Pearl seconded the motion.

The votes were cast as follows:

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

AYES: Biagi, Little, Sales, Pearl, Sanchez

NAYS: None

PRESENT: None

ABSENT: Ryles, Sotos

The motion carried.

### **STUDENT/STAFF RECOGNITION**

Dr. Olson recognized the incredible work and dedication of District nurses and custodians during the pandemic. Interim Director of Facility Management, Jason Borst, noted the custodial staff was going above and beyond to ensure the safety of staff and students and maintain school buildings clean and disinfected. District head nurse Margaret Temari said that nurses are usually not at the forefront of people's thoughts when considering schools, but this year they were front and center as they served on the front-line against the spread of the dangerous virus. She thanked all the dedicated nurses at the schools for their perseverance, dedication, and skills to ensure staff and student health and are proving vital during the pandemic.

### **COVID-19 UPDATE**

Dr. Olson stated the current metrics looked good. Park Ridge's positivity rate had dipped below 8%, Niles was even better at below 5%. New cases per 100,000 were 300 for Park Ridge and just above 400 for Niles. He said the District contacts the Cook County Department of Health if one of the metrics is high, but this only begins the conversation and doesn't mean an immediate closing of buildings. Cook County has its own set of questions and numbers they follow. He clarified the use of lanyards for students to identify that they had been screened by parents before coming to school for any COVID-19 symptoms. He stressed that this was only a reminder to parents to complete the health certification and a visible indicator for staff when students were coming in. Dr. Olson stated that with regards to the vaccine, healthcare workers and nurses were included in the 1a group; occupational therapists, physical therapists, and speech pathologists were also included in that group. Educators were in the next group, 1b. The target date to have staff vaccinated should be February-May, more recent indicators seemed to point out to February. The District is communicating and coordinating with D207 to be ready. Dr. Olson said he believed classes would resume in-person in the fall, possibly with some procedures still in place. He did not discard the possibility of a full return to in-person this school year. He said the District was focused on next week's return of students to the buildings. Parents still have a choice between hybrid and remote learning; they can request a switch from hybrid to remote at any time, a request to switch from remote to hybrid has to be submitted to the building principal before the first of the month. Dr. Olson responded to a question from Board President Biagi to clarify that the use of lanyards was easier for elementary students over an app with a barcode system used at some high schools. Dr. Olson clarified that the lanyards had no tracking devices, could be washed, and were not planned for any further use other than verifying the daily health certification. He also explained that temperature checks of students prior to entering the school buildings would be difficult to implement due to space issues, long lines, and bottlenecks it would create; concern over winter conditions and students waiting in lines in the freezing cold was also a concern. He didn't deem it a necessary step at this time. Dr. Olson briefly updated the Board on the pandemic advisory committee stating a lot of information had been

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**



**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

shared with the members in the first meetings and conversations on future decisions would now begin. Board members Carol Sales and Denise Pearl had attended the previous meetings, and Board members were encouraged to continue to do so on a rotating basis.

**ADOPTION OF RESOLUTION #1259 DIRECTS THE CHIEF SCHOOL BUSINESS OFFICIAL UNDER THE DIRECT SUPERVISION OF THE SUPERINTENDENT TO BEGIN PREPARATION OF A TENTATIVE BUDGET FOR THE 2021-22 FISCAL YEAR IN ACCORDANCE WITH BOARD POLICY 4:10 FISCAL AND BUSINESS MANAGEMENT AND THE ILLINOIS SCHOOL CODE 105 ILCS 5/17-1**

Chief School Business Kolstad (CSBO) explained this was the time of year to start working on next year’s budget. She had already started talking to department heads to start putting together the numbers. She was asking the Board to approve tonight’s resolution to give her the authorization to complete this work.

ACTION ITEM 21-01-1

It was moved by Board member Pearl and seconded by Board member Little that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, adopt Resolution #1259, directing the Chief School Business Official Under the Direct Supervision of the Superintendent to Begin Preparation of a Tentative Budget for the 2021-22 Fiscal Year in Accordance with Board Policy 4:10 Fiscal and Business Management and the Illinois School Code 105 ILCS 5/17-1.

The votes were cast as follows:

AYES: Sales, Little, Pearl, Sanchez, Biagi, Sotos

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**ADOPTION OF RESOLUTION #1260 AUTHORIZING THE AWARD OF A CUSTODIAL CONTRACT TO O.P.E.N. AMERICAN, INC. DBA OPENWORKS FOR SUBSTITUTE CUSTODIANS**

Much like the District had done for substitute teachers by hiring agencies to provide access to additional staff, the administration was seeking to contract with this firm to provide additional support for its custodians. CSBO Kolstad noted that normally this would go through a bidding process, but due to the pandemic and “emergency” circumstances, the contract could be ratified with ¾ of the votes or 6 members voting to approve it. She stated this was for a three-month period only to cover the second shift and provide more hands for deep-cleaning when needed. Assistant Superintendent for Human Resources, Dr. Martin, said the District needs to ensure they have enough staff to maintain the buildings clean and safe for use at all times. Additional custodians had been hired in the fall but backup was required if the District were to be hit hard. He stressed the District would only be charged for the employees they would use and this was a fallback option only, with limited liability to the District. Responding to Board member Sales’ question, CSBO Kolstad stated that now-retired Director of Facility Management Ron DeGeorge had called a large

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

number of similar firms that had all declined because they did not operate on a per-need basis but required year-round agreements; Mr. DeGeorge came upon O.P.E.N America, Inc. during that search. Mrs. Kolstad said the attorneys had done a thorough review of the contract and made amendments to which O.P.E.N American, Inc had agreed. The firm conducts background checks and only requires a 4-hour minimum work day.

ACTION ITEM 21-01-2

It was moved by Board member Pearl and seconded by Board member Sanchez that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Resolution Authorizing the Award of a Custodial Contract to OpenWorks.

The votes were cast as follows:

AYES: Sanchez, Pearl, Little, Sotos, Sales, Biagi

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**APPROVE THE AWARDING OF CONTRACT TO LOWEST RESPONSIBLE BIDDER FOR MECHANICAL UNITS - CARPENTER SUMMER 2021 HVAC PROJECT**

CSBO Kolstad noted the Board had discussed this issue at the previous meeting, and the District was now looking to go to bid for the zones in need of replacement. She was asking the Board to give her authority to accept the lowest bid, before ratifying the contract at a subsequent meeting. She stressed that time was of the essence to ensure delivery of the units promptly. The Board briefly discussed the liability in giving the District the authority to accept a bid and enter into a contract before the members could vote on it, but in the end decided to move forward with the authorization. Mrs. Kolstad stressed that the architects were also involved in the process.

ACTION ITEM 21-01-3

It was moved by Board member Sanchez and seconded by Board member Little that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, approve the awarding of the contract to the lowest responsible bidder for the mechanical units to be used in the classrooms/office areas of zones 1, 4 & 5 not to exceed \$120K.

The votes were cast as follows:

AYES: Sotos, Pearl, Sanchez, Sales, Biagi, Little

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**RESOLUTION #1261 DECLARING THE INTENTION TO ISSUE \$2,015,000 WORKING CASH FUND BONDS FOR THE PURPOSE OF INCREASING THE DISTRICT'S WORKING CASH FUND & DIRECTING THAT NOTICE OF SUCH INTENTION BE PUBLISHED IN THE MANNER PROVIDED BY THE LAW**

CSBO Kolstad explained that the District had two options to get the money currently sitting in its Debt Service Fund. The auditor would need to go back and figure out which options is interest and which is Loss and Cost. There is currently a little over \$2M sitting in the fund. The other option to access this money would be by issuing funds, as proposed. CSBO Kolstad then briefly described the process of bond issuance: notice in the newspaper, public hearing, petition deadline, etc. She stressed that this is money that the District has in its possession but this would be the only way to get it out of the Debt Service Fund. She noted that this bond has no interest, sometimes the Township treasurer will buy it, sometimes Raymond James. The firm that would issue this bond gets a commission paid out of the proceeds that we receive. The whole process is handled by the attorneys. CSBO Kolstad answered a question from Board president Biagi to say that the legal cost would be around \$25K. The alternative would be to issue the bond later for another project to get the money out of the fund. CSBO Kolstad clarified that the money would be used to pay for the HVAC zones replacement at Carpenter School. President Biagi asked how the work would be paid for if the bond was not issued. Mrs. Kolstad said the District could choose not to do the work or pay for it out of the Operating Funds. She thought the bond option was the least risky solution to maintain a conservative approach with the Operating Funds and day-to-day costs during these times. Bonds cannot be issued for daily operations, such as payroll. The Board members had a brief discussion before moving on to a vote.

**ACTION ITEM 21-01-4**

It was moved by Board member Pearl and seconded by Board member Little that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve Resolution #1261 declaring the intention to issue \$2,015,000 Working Cash Fund Bonds for the purpose of increasing the District’s Working Cash Fund, and directing that notice of such intention be published in the manner provided by law.

The votes were cast as follows:

AYES: Sales, Little, Pearl

NAYS: Sanchez, Biagi, Sotos

PRESENT: None

ABSENT: Ryles

The motion failed.

The work at Carpenter School will proceed, the payments will be made through Operating Funds.

**FIRST READING OF POLICIES FROM PRESS ISSUE 106**

Dr. Olson noted that issue 106 mainly dealt with footnote revisions to policies and no changes had been suggested by either the District Policy Committee nor the Board Policy Committee. The policies would be

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

brought back for a second reading and approval at the next regular meeting on February 11. Board member Sales noted that policy 6:315 will be added to the policy manual, as it was incorrectly noted as “N/A” on tonight’s report.

**UPDATE ON BOARD POLICY COMMITTEE JANUARY 8 MEETING (ADDENDUM TO AGENDA)**

Committee member Sales said the PRESS 106 policies had been reviewed during the meeting. In addition, the committee discussed whether to consider any revisions to policy 2:140 *Communications To and From the Board*, or wait until May when new Board members would be seated. She invited comments from Board members on this policy. The committee also continued its review of Policy 4:60 *Purchases & Contracts*. The committee had noted that one option would be to lower the \$25,000 threshold currently in the policy, beyond which a bidding process is required. It was noted that other districts operated in a manner similar to District 64 and followed PRESS recommendations. The committee had also discussed the hiring process for professional services such as attorneys and architects, and considered a possible review in the future. Board President Biagi commented that he would like to see additional steps to check-off in the process of hiring vendors and companies for single-source purchases. He pointed out that the City of Park Ridge had such a process that he would like to mimic in some way. He agreed to provide the committee members with the documents to be discussed at a future policy meeting.

**DISCUSSION OF POLICY 4:180 PANDEMIC PREPAREDNESS; MANAGEMENT; AND RECOVERY**

A previous Board vote was taken on this policy issue about whether the Board would vote to adopt the Remote and/or Blended Remote Learning Plan approved by the Superintendent. The majority voted not to have the Board vote to adopt the plan. According to Board attorney Loizzi, a motion would need to be made by one of the members in the majority vote group to take another vote. Board Members Sanchez, Pearl, and Board President Biagi were not willing to make such a motion. Board Member Ryles was absent from the meeting. Board member Sotos had asked for a discussion to be added to tonight’s agenda. He wanted the Board briefed and informed when major decisions were made and wanted an opportunity for the Board to voice their opinion. President Biagi noted it was difficult to gauge how far this would go. Having a standing item agenda to update everyone on the COVID-19 situation has helped tremendously. Convening the Board more frequently would be feasible but how often should this happen and how quickly could this happen were issues discussed. A discussion in an open meeting would make the process more transparent when making decisions related to COVID-19. Members debated whether they should revisit the policy to revise some of the language, and whether they should do it after the new Board is seated in April. Members agreed that it should be codified somehow in the policy that the Board would convene more often when dealing with pandemic situations. The Board policy committee will meet to revisit the language in the policy and suggest necessary revisions the next time they meet. They will work on amending the current policy. President Biagi noted he would continue to talk with Dr. Olson regularly and will convene the Board if necessary to discuss major upcoming decisions. Board attorney Loizzi stated that such amendments *could* be made to Policy 4:180 without the necessity of a motion by a Board member in the majority vote.

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DISCUSSION & APPROVAL OF SUBSTITUTE TEACHERS PAY INCREASE**

Dr. Martin explained that neighboring districts had increased their substitute teachers pay by \$25 (Des Plaines) or in some cases were paying them \$200 per day for those who worked in-person during the COVID-19 pandemic. In order to remain competitive, Dr. Martin suggested that District 64 should also increase their current rate of \$120 per day. He did not consider the \$200 rate sustainable but recommended the additional \$25 incentive to prevent further loss of substitute teachers that are already difficult to find. He also recommended this additional incentive be extended to the substitute teachers hired through the Swing and Parallel agencies to ensure they are all treated the same. He clarified that this pay increase would only apply to the current school year.

ACTION ITEM 21-01-5

It was moved by Board member Pearl and seconded by Board member Biagi that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Resolution Authorizing the Administration to Raise the In-Person Substitute Teacher Rate by \$25 per day, to a daily rate of \$145.

The votes were cast as follows:

AYES: Little, Sanchez, Biagi, Pearl, Sotos, Sales

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**APPROVAL OF RECOMMENDED PERSONNEL REPORT**

It was noted that the Board is relying upon the recommendation of the Superintendent and administration in their professional judgment as to the hiring of these individuals per Policy 2:130.

Sarah Knox - Employ as 5th Grade Teacher at Field School effective January 4, 2021 - BA, Step 1 - \$30,462.87.

Marie Murphy - Employ as .5 Title I Intervention Teacher at Franklin School effective January 11, 2021 - BA, Step 2 - \$14,783.90.

Sean Powers - Employ as a District Floater Night Custodian effective January 11, 2021 - \$17.03 hourly.

Samantha Sanders - Employ as .5 Title I Intervention Teacher at Field School effective January 4, 2021 - MA, Step 1 - \$17,519.00.

Cheryl Stefanowicz - Employ as Level 4 Human Resources Secretary effective January 11, 2021 - \$19.02 hourly.

Samantha Williams - Employ as .5 Title I Intervention Teacher at Franklin School effective January 4, 2021 - BA, Step 1 - \$15,231.44.

Javier Valentin - Reassign as Interim Head Custodian at Roosevelt School effective January 1, 2021.

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

- Sarah Bozai - Resign as 5th Grade Teacher at Field School effective January 15, 2021.
- Andrew Duerkop - Resign as Science Teacher at Lincoln Middle School effective June 11, 2021.
- Patty McLean - Resign as School Psychologist at Emerson Middle School effective June 11, 2021.
- Marybeth Whitney-DeLaMar - Resign as Principal at Franklin School effective June 30, 2021.
- Linda Aichinger - Retire as Math Teacher at Emerson Middle School effective June 11, 2021.
- Sharon Bailey - Retire as 4th Grade Teacher at Washington School effective June 11, 2021.
- Barb Bultinck - Retire as Kindergarten Teacher at Carpenter School effective June 11, 2021.
- Sonja Dziedzic - Retire as Art Teacher at Emerson Middle School effective June 11, 2021.
- Franny Keyes - Retire as C of C/Technology Teacher at Lincoln Middle School effective June 11, 2021.
- Natalie Jacobson-Prim - Retire as Instrumental District Music Teacher effective June 11, 2021.
- Christina O'Donnell - Retire as 5th Grade Teacher at Roosevelt School effective June 11, 2021.
- Geralyn Soldan - Retire as Special Education Teacher at Carpenter School effective June 11, 2021.
- Harley Tom - Retire as Physical Education Teacher at Carpenter School effective June 11, 2021.
- Lisa Truchon - Retire as 4th Grade Teacher at Carpenter School effective June 11, 2021.

**ACTION ITEM 21-01-6**

It was moved by Board member Pearl and seconded by Board member Sanchez that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Personnel Report for January 14, 2021, 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: Pearl, Sales, Little, Sanchez, Sotos, Biagi

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**CONSENT AGENDA**

- Bills, Payroll, and Benefits

Bills

<u>Fund</u>	<u>Fund Total</u>
10 - Education Fund	\$ 340,100.80
20 - Operations and Maintenance Fund	\$ 182,650.90
30 - Debt Services	\$ 12,859.05
40 - Transportation Fund	\$ 175,852.00
50 - Retirement (IMRF/SS/MEDICARE)	\$ -
60 - Capital Projects	\$ 23,052.25

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

61 - Capital Projects-2017 Debt Certificates	\$ -
80 - Tort Immunity Fund	\$ 99.00
90 - Fire Prevention and Safety Fund	\$ -
<u>Total:</u>	<u>\$ 734,614.00</u>

Payroll & Benefits

<u>Fund</u>	<u>Fund Total</u>
10 - Education Fund	\$27,765,564.72
20 - Operations and Maintenance Fund	\$ 3,281,058.77
30 - Debt Services Fund	\$ 2,327,591.09
40 - Transportation Fund	\$ 776,739.54
50 - IMRF/FICA Fund	\$ 464,831.79
51 - SS/Medicare	\$ 511,836.65
60 - Capital Projects Fund	\$ 4,532,657.39
61 - Cap Projects Fund - 2017 Debt Certs	\$ 0.00
70 - Working Cash Fund	\$ 0.00
80 - Tort Immunity Fund	\$ 501,169.00
<u>Total:</u>	<u>\$40,161,448.95</u>

The Accounts Payable detailed list can be viewed on the District 64 website's business services page at [www.d64.org](http://www.d64.org).

- Approval of Financial Update for the Period Ending November 30, 2020
- Resolution #1262 Authorizing and Directing the Permanent Transfer of Money from the Operations & Maintenance Fund to the Debt Service Fund for Debt Certificates
- Resolution #1263 Authorizing and Directing the Permanent Transfer of Money from the Education Fund to the Debt Service Fund for VOIP and Copier Leases
- Destruction of Audio Closed Recordings (none)

ACTION ITEM 21-01-7

It was moved by Board member Sanchez and seconded by Board member Pearl that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the Consent Agenda for December 10, 2020, which includes: Bills, Payroll and Benefits; Approval of Financial Update for the Period Ending October 31, 2020; Adoption of 2021-22 School Year Calendar; and the Destruction of Audio Closed Recordings (none).

The votes were cast as follows:

AYES: Sanchez, Pearl, Sales, Sotos, Little, Biagi

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**APPROVAL OF MINUTES**

ACTION ITEM 21-01-8

It was moved by Board member Pearl and seconded by Board member Sanchez that the Board of Education of Community Consolidated School District 64, Park Ridge – Niles, Illinois, approve the minutes from the Closed Meeting on December 10, 2020; and the Regular Meeting on December 10, 2020.

The votes were cast as follows:

AYES: Pearl, Sanchez, Sales, Little, Biagi, Sotos

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**OTHER DISCUSSION AND ITEMS OF INFORMATION**

Dr. Olson noted that the Board’s next regular meeting will be on February 11, A draft of the meeting’s agenda was in the report. A committee-of-the-whole meeting on special education was also scheduled for February 4.

**NEW BUSINESS**

No new business was discussed.

**BOARD RECESSES AND ADJOURNS TO CLOSED MEETING**

At 9:27 p.m. it was moved by Board member Little and seconded by Board member Pearl to adjourn to closed session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors, or specific volunteers of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor, or a volunteer of the District 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 [5ILCS 120/2(c)(1)].

The votes to adjourn to the closed meeting were cast as follows:

AYES: Sanchez, Biagi, Little, Pearl, Sales, Sotos

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**



**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**BOARD ADJOURNS FROM CLOSED MEETING & RESUMES REGULAR MEETING**

The Board returned from closed session and resumed the regular meeting at 10:52 p.m. No further business was conducted.

**ADJOURNMENT**

At 10:54 p.m. it was moved by Board member Sanchez and seconded by Board member Sotos to adjourn.

The votes were cast as follows:

AYES: Sotos, Sales, Little, Pearl, Sanchez, Biagi

NAYS: None

PRESENT: None

ABSENT: Ryles

The motion carried.

Signed Date: February 11, 2021.

---

President

---

Secretary

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

**DRAFT**

Inspire every child to



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

Regular Board Meeting Agenda  
Thursday, March 11, 2021

### VIRTUAL MEETING

Alternate Remote Attendance Location: Jefferson School- MPR  
8200 Greendale Ave, Niles, IL 60714

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

#### 6:30 p.m. Meeting of the Board Convenes

- Roll Call

#### Board Recesses & Adjourns to Closed Meeting

-- 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)].

#### 7:00 p.m. Board Adjourns from Closed Meeting & Resumes Regular Meeting

#### Pledge of Allegiance

#### Opening Remarks from President of the Board

#### Public Comments

Each speaker is given 3 minutes to address the Board. Comments may be made on almost any matter related to the operation of schools. Each person appearing before the Board will be treated with courtesy and respect, and the Board requests the same in return. In light of the privacy of personnel and student matters, commenters are strongly discouraged from speaking about individual staff or students during public comment. Commenters are instead encouraged to first raise such concerns privately with the Board President or Administration. The Board, however, recognizes each commenter's First Amendment rights; thus, it will not prohibit commenters from speaking about individual staff or students, subject to well-recognized exceptions under the First Amendment, such as obscenity, threats, fighting words, or incitements to violence.

#### A-1 Approval of Meeting Agenda

--Board President

The Board reserves the right to review the agenda at the beginning of each meeting and request additions, amendments, or deletions prior to approval.

#### A-2 Student/Staff Recognition

- Instructional Staff

- A-3 COVID-19 Update**  
--Superintendent
- A-4 Discussion and Approval of Student Fees 2021-22**  
--Chief School Business Official **Action Item 20-03-1**
- A-5 Approval of Quest Food Management Services Contract**  
--Chief School Business Official **Action Item 20-03-2**
- A-6 Discussion of Upcoming Fourth Amendment to Regular & Special Education Transportation Services Contract**  
--Chief School Business Official
- A-7 Board Authorizes 2021-22 Staffing Plan**  
--Chief School Business Official/  
Assistant Superintendent for Human Resources **Action Item 20-03-3**
- A-8 Approval of Recommended Personnel Report**  
--Board President **Action Item 21-03-4**  
Personal Report Including:
- Resolution #XXXX Honorable Dismissal of Teachers
  - Resolution #XXXX Dismissal of First-Year Probationary Teachers for Reasons Other Than Reduction-in-Force
  - Resolution #XXXX Dismissal of Probationary Educational Support Personnel Employees
- A-9 Consent Agenda**  
--Board President **Action Item 21-03-5**
- Bills, Payroll, and Benefits
  - Approval of Financial Update for the Period Ending January 31, 2021
  - Approval of Student-Parent Handbook 2021-22 (specific sections only)
  - Destruction of Audio Closed Recordings (None)
- A-10 Approval of Minutes**  
--Board President **Action Item 21-03-6**
- February 4, 2021 - Closed Meeting
  - February 4, 2021 - Committee of the Whole Meeting
  - February 11, 2021 - Closed Meeting
  - February 11, 2021 - Regular Meeting
- A-11 Other Discussion & Items of Information**  
--Superintendent
- Upcoming Agenda for April 8, 2021
  - FOIA requests (None)
  - Memorandum of Information
    - Board of Education Regular Meeting Dates for 2021-2022
  - Minutes of Board Committees (None)
- A-12 New Business**

## Adjournment

Next Meeting:

**April 8, 2021**

Regular Meeting - 7:00 p.m. **Virtual**

**Alternate Remote Attendance Location: Washington School - MPR**

1500 Stewart Avenue, Park Ridge, IL 60068

DRAFT

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.



Natasha Nedeljkovic <nnedeljkovic@d64.org>

---

## FOIA Request for Community Consolidated SD 64 for FY 2019

1 message

---

**Bernadette Soto** <BSoto@carpentersunion.org>  
To: "nnedeljkovic@d64.org" <nnedeljkovic@d64.org>

Mon, Jan 11, 2021 at 8:15 AM

I am requesting a list of schools that Anderson Lock performed work on in Community Consolidated School District 64 in 2019.

Your attention in advance is greatly appreciated.

**Bernadette Soto**

**Research Development & Compliance**

**Chicago Regional Council of Carpenters**

**12 East Erie St | Chicago IL 60611**

**P: 312.951.1522**

**E: bsoto@carpentersunion.org**



Natasha Nedeljkovic <nnedeljkovic@d64.org>

---

## FOIA Request for Community Consolidated SD 64 for FY 2019

---

**Bernadette Soto** <BSoto@carpentersunion.org>  
To: Natasha Nedeljkovic <nnedeljkovic@d64.org>

Tue, Jan 12, 2021 at 9:47 AM

Good Morning,

I appreciate your response to my FOIA request. I would like to FOIA the certified payroll for the individual schools where the contractor Anderson Lock performed the work as follows:

Emerson Middle School

Field Elementary School

Franklin Elementary School

Jefferson School

Lincoln Middle School

Roosevelt Elementary School

Washington Elementary School

Your attention is greatly appreciated.

Thanks in advance.

Bernadette Soto

Research Development & Compliance

[Quoted text hidden]

---

This e-mail, and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this e-mail (or the person responsible for delivering this document to the intended recipient), you are hereby notified that any dissemination, distribution, printing or copying of this e-mail, and any attachments thereto, is strictly prohibited. If you have received this e-mail in error, please respond to the individual sending the message, permanently delete the original and any copy of this e-mail, attachment, and any printout thereof.

---

This e-mail, and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this e-mail (or the



Natasha Nedeljkovic <nnedeljkovic@d64.org>

---

## Freedom of Information Act Request

---

Joe Sutton [REDACTED]  
To: nnedeljkovic@d64.org

Thu, Jan 28, 2021 at 9:36 AM

Dear Public Records Officer:

This is a request under the Freedom of Information Act.

I request that a digital copy (PDF) of the following documents be provided to me:

- The district's current website and/or content management system (CMS) provider contract.
- The district's current alerts and/or emergency notification provider contract.
- The district's current mobile app provider contract.
- The district's current learning management system (LMS) provider contract.

Thank you for your consideration of this request.

Sincerely,

Joe Sutton  
[REDACTED]



Natasha Nedeljkovic <nnedeljkovic@d64.org>

---

## Fwd: FOIA Records Request - February 2, 2021

---

Eric Olson <eolson@d64.org>  
To: Natasha Nedeljkovic <nnedeljkovic@d64.org>

Tue, Feb 2, 2021 at 1:34 PM

----- Forwarded message -----

From: **Illinois Retired Teachers Association** <[freedom@irtaonline.org](mailto:freedom@irtaonline.org)>  
Date: Tue, Feb 2, 2021 at 9:57 AM  
Subject: FOIA Records Request - February 2, 2021  
To: <[eolson@d64.org](mailto:eolson@d64.org)>



Dear District Official, or FOIA Officer:

This is a request under the Illinois Freedom of Information Act. Today's date is **February 2, 2021**.

RECORDS REQUESTED: Please provide the name and email address of any certified staff (teachers, administrators, nurses, counselors, etc.) who are retiring this year.

Please provide the requested records electronically. Please email to [freedom@irtaonline.org](mailto:freedom@irtaonline.org).

If your district has NO RETIREES this year, simply reply to this email with the word NONE and please include the name and number of your district and I will consider the request fulfilled.

This is a request by the Illinois Retired Teachers Association, a 501c4 not-for-profit Illinois organization.

Sincerely,

Nathan Mihelich  
Illinois Retired Teachers Association  
[www.irtaonline.org](http://www.irtaonline.org)  
217-523-8488

**PLEASE WATCH:** A special video highlighting a few of the "2019 & 2019 Excellence in Education Grant Program" Recipients!





Addressed to:

Park Ridge Ccsd 64  
164 S Prospect Ave  
Park Ridge, Illinois  
60068

All grant proposals for 2021 must be submitted by June 1. A special committee will select the recipients of the grant money over the summer. Grant awards will be presented in the fall.

Info for your teachers: <https://www.irtaonline.org/index.php/foundation/Grants>

Illinois Retired Teachers Association | [Website](#)



Illinois Retired Teachers Association | 828 S Second St FL 4, Springfield, IL 62704

Unsubscribe [eolson@d64.org](mailto:eolson@d64.org)

[Update Profile](#) | [About our service provider](#)

Sent by [freedom@irtaonline.org](mailto:freedom@irtaonline.org) powered by



Try email marketing for free today!

Park Ridge-Niles School District 64  
Board of Education Policy Committee  
Virtual Meeting via Zoom  
Alternate Remote Attendance at:  
Hendee Educational Service Center  
164 S. Prospect Ave., Park Ridge, IL 60068

Minutes of the Meeting  
January 8, 2021, at 2:00 p.m.

Committee members in attendance via video conference:

Dr. Eric Olson, Superintendent – attending from Hendee Education Service Center  
Rebecca Little, Board Member  
Carol Sales, Board Secretary

The Board Policy Committee meeting began via Zoom remote participation at 2:00 p.m. No members of the public attended remotely or in-person. The committee reviewed and discussed the policies from PRESS 106 and additional policies as listed below.

**Review of Draft Policies from PRESS 106**

Dr. Olson noted that the policies had been reviewed by the District's policy committee prior to this meeting, and no changes had been made to the policies; certain policies strictly pertaining to high schools would not be included or adopted by the District. The Board policy committee reviewed each policy, noting that most of the revisions pertained to the footnotes. No changes were made to any of the policies listed below:

3:40 *Superintendent*  
4:10 *Fiscal and Business*  
4:55 *Use of Credit and Procurement Cards*  
4:80 *Accounting and Audits*  
4:90 *Student Activity and Fiduciary Funds*  
4:150 *Facility Management and Building Programs*  
4:175 *Convicted Child Sex Offender; Screening; Notifications*  
5:30 *Hiring Process and Criteria*  
5:190 *Teacher Qualifications*  
5:270 *Employment-At-Will, Compensation and Assignment*  
6:15 *School Accountability*  
6:20 *School Year Calendar and Day*  
6:40 *Curriculum Development*  
6:280 *Grading and Promotion*  
6:315 *High School Credit for Students in Grade 7 or 8 (new to the District)*  
6:320 *High School Credit for Proficiency*  
6:340 *Student Testing and Assessment Program*  
7:100 *Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students*  
7:140 *Search and Seizure*  
7:300 *Extracurricular Athletics*  
7:325 *Student Fundraising Activities*

The high school-related policies not applicable to the District are noted below:

6:300 *Graduation Requirements*

6:310 *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students*

The policies will be reviewed by the Board at their next regular meeting on January 8, and subsequently brought back for a second reading and adoption at the February 11 regular meeting.

**Review of Policy 2:140 *Communications To and From the Board***

Committee member Carol Sales noted that she had not received any comments or suggested changes from any of the Board members. The committee briefly discussed whether to consider any changes or revisions to the policy or wait until May when new Board members are seated. The policy was tabled for later reconsideration.

**Review of Policy 4:60 *Purchases & Contracts***

The committee continued their discussion of this policy and whether changes were needed or possible. Some Board members had requested a review of the policy to seek a more stringent bidding process for all purchases, including technological ones. The committee noted that one way would be to achieve this would be to reduce the \$25,000 threshold currently in the policy, beyond which a bidding process is required. It was noted that other districts operate in a manner similar to District 64 and follow PRESS recommendations. The discussion would be brought to the Board at the next regularly scheduled meeting.

**Review of Policy 4:180 *Pandemic Preparedness; Management; and Recovery***

This policy already went through a vote, any request for a new motion would have to be brought to the Board by a member in the majority group of the votes. Dr. Olson noted that the policy was on the agenda for the next regular Board meeting as a discussion.

**New Business**

Two policies were briefly discussed:

2:160 *Board Attorney*

2:170 *School Architect, Engineers, & Land Surveyors*

Committee member Sales noted that these policies were related to the procurement policy 4:60 and should also be reviewed. The Board should consider a review of its current Board attorney when the time would be appropriate. The Board should also consider a review of its current architect. Dr. Olson also noted that the new Chief School Business Official the District will hire in anticipation of Mrs. Kolstad's retirement in June should have input into any decision to hire a new architectural firm.

**Adjournment**

Meeting adjourned at 2:21 p.m.