

**GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
BOARD OF EDUCATION REGULAR MEETING
THURSDAY, NOVEMBER 18, 2021
7:00 PM - LIBRARY
285 E. GRAND AVENUE
FOX LAKE, ILLINOIS 60020**

AGENDA

REVISED

I.	Call to Order	
II.	Pledge of Allegiance	
III.	Roll Call	
IV.	Consent Agenda **	3
V.	Superintendent's Report	
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VII.	Other Business	
	A. FOIA	228
VIII.	Audience	
IX.	Closed Session	
	A. The appointment, employment, compensation, discipline, performance or dismissal of specific employees. 5 ILCS 120/2(c)(1) **	
	B. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, threatened, or a reasonable potential danger to the safety of employees, students, staff, the public, or public property. 5 ILCS 120/2(c)(8) **	
	C. Student disciplinary cases. 5 ILCS 120/2 (c)(9) **	
	D. The placement of individual students in special education programs or other matters relating to individual students. 5 ILCS 120/2(c)(10) **	
	E. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed session meeting. 5 ILCS 120/2(c)(11) **	

- X. Action items from closed session discussion **
 - A. Potential Board action regarding student placement **
 - B. Potential Board action regarding personnel **
- XI. Adjourn

** Indicates potential action item in open session

The next regular Board of Education meeting will be held on Thursday, December 16, 2021

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124 MINUTES OF BOARD OF EDUCATION MEETING OCTOBER 21, 2021

CALL TO ORDER

A Regular Meeting of the Board of Education of Grant Community High School District 124, County of Lake, State of Illinois, was held on Thursday, October 21, 2021 and called to order at 7:00 p.m. in the Library of Grant Community High School, 285 E. Grand Avenue, Fox Lake.

PLEDGE OF ALLEGIANCE

All those in attendance stood to recite the Pledge of Allegiance.

ROLL CALL

On Roll Call, the following Members were found to be present:

Steve Hill, President
Kathy Kusiak, Vice President
Shelly Booth, Member
Ivy Fleming, Member
Bob Yanik, Member
+ Ed Lescher, Member

Members absent:

John Jared, Secretary

Administration present:

Dr. Christine A. Sefcik, Superintendent
Mrs. Beth Reich, Business Manager
Mr. Jeremy Schmidt, Principal

Kathy Kusiak assumed the duties of Secretary Pro Tem in the absence of John Jared

+ Arrived at 8:09 pm

AUDIENCE

Connor Hinkle, Holly and Fred Hinkle, Steven Ligeza, Ryan Geist, Tina Sonders

CONSENT AGENDA

Minutes of regular meeting held September 16, 2021

Minutes of closed meeting held September 16, 2021

October Bills Payable

September Treasurer's Report

Quarterly list of authorized depositories, investment managers, dealers, and brokers

** A motion was made by Mrs. Kusiak, second by Mr. Yanik to approve the Consent Agenda as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Kusiak, Booth, Fleming, Yanik, Hill

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

SUPERINTENDENT'S REPORT

Student Recognition

Dr. Sefcik introduced Cameron Hinkle, in the presence of his parents, Fred and Holly Hinkle, as the October Student of the Month. She read Cameron's profile of accomplishments, which included academic achievements, extracurricular activities, service to the community, what he enjoys in his spare time, and future plans. Dr. Sefcik offered Cameron the opportunity to speak to the Board and he thanked the Board for the honor and that he tries be a leader with the elements of Portrait of a Graduate that upcoming students can emulate. The Board and audience applauded Cameron and Dr. Sefcik presented him with a certificate to commemorate being chosen as the October Student of the Month.

Student Support Services Data

Dr. Sefcik introduced Tina Sonders, Director of Special Education, and Ryan Geist, Assistant Principal who provided an overview of the Student Services Department and the social/emotional supports they are providing students. The presentation included data on the District's suicide prevention program, risk assessments conducted, students receiving school counseling services, and interventions/supports provided to students. Mr. Geist provided an additional handout that details the average major dean referrals by month.

Transitional English

Dr. Sefcik reported that the Advanced English 12 teachers collaborated with the College of Lake County (CLC) to revise our curriculum to meet the new State competencies to offer at Grant and submit as a potential representative course for the State Portability Panel. Our course was chosen, among others from area schools, as the representative course for the State and has received conditional approval. The focus was on core competencies, and activities and assessments that align with those competencies. She thanked Divisional Administrator, Veronica Lukemeyer and the English 12 teachers: Ashley Gaura, Garrett Olsen, Emmy Diana, and Bob Schmitt for their hard work. She also said how fortunate we were to collaborate with Kathy Kusiak, CLC Lake County High Schools English Liaison. Mrs. Kusiak provided some remarks about the enthusiasm received about the curriculum and noted there was a bit more tweaking to do to receive full approval.

Curriculum Changes for 2022/23

Dr. Sefcik recommended approval for the following course deletions, revisions, and additions:

Course Deletion:

1. Website Design II

Course Revisions:

1. Advanced Health prerequisite change
2. Advanced Lifestyle Fitness from 1 semester to 2 semesters (.5 to 1.0 credit)
3. Advanced Team Sports from 1 semester to 2 semesters (.5 to 1.0 credit)
4. Personal Fitness and Nutrition from 2 semesters to 1 semester (1.0 to .5 credit)
5. Applied Math (1.0 credit) split into two different courses:
 - a. Applied Math I (.5 credit)
 - b. Applied Math II (.5 credit)

Course Additions:

1. PLTW Engineering Design and Development
2. Academic Tutor
3. Career Internship
4. Peer Mentor
5. Student Aide

- ** A motion was made by Mr. Yanik, second by Mrs. Kusiak to approve the curriculum changes for 2022/23 as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Booth, Fleming, Yanik, Hill, Kusiak

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

School Report Card Update

Dr. Sefcik informed the Board that the 2021 Illinois School Report Cards will be released on October 29th. She provided an outline of the changes to be expected with this year's Report Card due to the pandemic.

6th Day Enrollment

Dr. Sefcik supplied the 6th day enrollment numbers for Grant and our feeder districts. She noted that enrollment increased and closely aligns with the District's demographic study. Feeder district enrollment also increased, however their total enrollment is still less than pre-pandemic levels as was ours. She said that enrollment numbers will continue to be monitored.

Homecoming – 2022

Dr. Sefcik requested approval to move the September 15, 2022 Board meeting date to September 29, 2022. This would align the Board of Education meeting date with homecoming week and the Hall of Fame induction.

- ** A motion was made by Mrs. Booth, second by Mrs. Fleming to approve moving the Board of Education meeting from September 15, 2022 to September 29, 2022.

Votes were taken by roll call. Votes were cast as follows:

Aye: Fleming, Yanik, Hill, Kusiak, Booth

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

Overnight Travel Requests

Dr. Sefcik presented two overnight travel requests for approval consideration. The Speech Team requests an overnight trip from January 21 to January 22, 2022, who will be attending a two-day tournament at Downers Grove South High School. The theater teacher and theater set director are requesting an overnight trip for two senior theater students to the Illinois Theater Festival from January 6 through January 8, 2022.

- ** A motion was made by Mrs. Fleming, second by Mrs. Booth to approve the overnight travel for the Speech Team and the Theatre requests as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Yanik, Hill, Kusiak, Booth, Fleming

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

Out of State Travel

Dr. Sefcik reported that several requests for out-of-state travel have been received. At this time, the administration has decided to not forward any out-of-state travel requests to the Board of Education to approve. In order to recommend the travel, the administration needs to consider factors and guidelines for out of state travel that can change to make travel difficult or unwise. Due to these complex considerations, the administration is requesting any student opportunities to occur in-state. Dr. Sefcik also discussed recent developments in regard to the spring foreign language trips. She noted that the program, the countries, and many of the venues that will be visited, travelers need to be vaccinated in order to travel to these destinations without a quarantine period.

Winter Coaches

Dr. Sefcik recommended approval of the winter coaching staff as presented.

** A motion was made by Mrs. Booth, second by Mrs. Kusiak to approve the winter coaches as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Hill, Kusiak, Booth, Fleming, Yanik

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

Personnel

Dr. Sefcik made the following personnel recommendations:

Recommend the employment of the following individuals:

- Danielle Graffeo, Transitions Job Coach, \$16.07/hr., starting 10/4/2021
- Rosa Ramirez, split position Food Services at \$12/hr. and Custodian at \$14/hr. starting 10/4/2021

** A motion was made by Mrs. Fleming, second by Mrs. Booth to approve the personnel recommendations as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Kusiak, Booth, Fleming, Yanik, Hill

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

Illinois Association of School Board Lake Division Dinner Meeting & Member Recognition

Dr. Sefcik informed the Board that several Board members attended the IASB Fall Division Meeting along with District leadership. Annual business of the association was completed and followed by engaging speaker PJ Caposey. Our own GCHS Board member, Kathy Kusiak was recognized as a Level 1 Master Board Member! Dr. Sefcik presented Mrs. Kusiak with her IASB Level 1 lapel pin.

Joint Conference Planning

Dr. Sefcik informed the Board that the IASB/IASA/IASBO Joint Annual Conference will take place in person November 19 – 21. Information has been shared regarding general session speakers. Conference details can be found at <https://www.iasb.com/conference/attend>. She encouraged the Board to identify their planned sessions and sync them to their phone or calendar. She discussed coordinating session attendance and to share session highlights from those that were attended at the December meeting. Resolutions up for discussion at the Delegate Assembly will be on the November BOE agenda.

Principal's Report

Mr. Schmidt presented his monthly report which included information on Professional Development; Elyssa's Mission; Assessment Updates: Illinois Science Assessment & PSAT/NMSQT; Student Non-Compliance with Health Records and Immunizations Requirements; Parent-Student-Teacher Conferences; and National Merit Scholarship Recognition.

BUSINESS AFFAIRS

Audit 2020/21

Mrs. Reich stated that the 2020/21 audit has been delayed due to a personal medical issue affecting our auditor. When Evoy, Kamschulte, Jacobs & Co. LLP has completed it, it will be brought to the Board for approval. Extensions have been requested with all agencies that require copies of our audit.

2021 Tentative Tax Levy

Mrs. Reich provided the tentative 2021 Certificate of Tax Levy. The county is predicting that the district's equalized assessed value will increase from \$951,966,797 in 2020 to \$996,578,225. This is a 4.69% increase from the previous year including new construction. They are projecting our new construction to be \$6,218,860, which is a decrease of 20.55%. She said that she will bring the resolutions and recommendation for approval of the final 2021 tax levy to the November meeting.

Referral Incentive for Food Service Employees

Mrs. Reich reported that like many other employers, we have struggled to fill positions this year. We have seven open positions in our food service department, which are part-time cashiers/servers. She is asking approval to create a referral incentive program for the food service department staff. For each cashier/server they refer, and we hire, they can earn \$100 paid at the end of the school year once the person they referred completes the school year. With seven open positions, the maximum cost to the District this year is \$700.

** A motion was made by Mrs. Booth, second by Mrs. Kusiak to approve the referral incentive for food service employees as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Booth, Fleming, Yanik, Hill, Kusiak

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

Property Tax Appeal Board (PTAB) – Docket 20-06541.001-C-3 thru 20-065413.003-C-3

Mrs. Reich told the Board that Timber Oaks apartment complex has filed an appeal of their 2020 assessment at the state property tax appeal board. We have joined with Gavin School District 37, the Village of Fox Lake, Fox Lake Fire Protection District, and Grant Township to intervene in the appeal. Our legal counsel is recommending we take the next step and hire an appraiser. If all parties agree, we will split the cost of the appraisal. The maximum of hiring an appraiser is \$6,500 for an appraisal of the Timber Oaks apartment complex and split the cost as presented.

** A motion was made by Mrs. Fleming, second by Mrs. Kusiak to authorize the District to hire an appraiser up to a maximum of \$6,500 for an appraisal of the Timber Oaks apartment complex.

Votes were taken by roll call. Votes were cast as follows:

Aye: Fleming, Yanik, Hill, Kusiak, Booth

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

OTHER BUSINESS

FOIA – three requests were received and responses were given.

CLOSED SESSION

** At 8:09 p.m. a motion was made by Mr. Yanik, second by Mrs. Fleming to go into closed session for the purpose of discussing student disciplinary cases 5 ILCS 120/2 (c)(9); the appointment, employment, compensation, discipline, performance or dismissal of specific employees 5 ILCS 120/2 (c)(1); and the purchase or lease of real property for the use of the public body 5 ILCS 120/2 (c)(5).

Votes were taken by roll call. Votes were cast as follows:

Aye: Yanik, Hill, Kusiak, Booth, Fleming

Nay: None

Absent: Jared, Lescher

Motion – **Passed**

** At 8:20 p.m. a motion was made by Mrs. Booth, second by Mr. Yanik to end closed session and return to open session.

Votes were taken by roll call. Votes were cast as follows:

Aye: Hill, Kusiak, Booth, Fleming, Lescher, Yanik

Nay: None

Absent: Jared

Motion – **Passed**

ACTION CLOSED SESSION

** A motion was made by Mr. Yanik, second by Mrs. Fleming to accept the resignation from Nicholas Gaona as Girls' Volleyball Coach effective October 6, 2021.

Votes were taken by roll call. Votes were cast as follows:

Aye: Kusiak, Booth, Fleming, Lescher, Yanik, Hill

Nay: None

Absent: Jared

Motion – **Passed**

** A motion was made by Mrs. Fleming, second by Mr. Yanik to accept the leave of absence from Nicholas Gaona as Boys' Tennis coach for 1 year.

Votes were taken by roll call. Votes were cast as follows:

Aye: Booth, Fleming, Lescher, Yanik, Hill, Kusiak

Nay: None

Absent: Jared

Motion – **Passed**

ADJOURN

** At 8:21 p.m. a motion was made by Mrs. Fleming, second by Mrs. Booth to adjourn the meeting.

Steve Hill, President

Kathy Kusiak, Secretary Pro Tem

Grant Community High School District 124
AP Invoice Listing Report
November 18, 2021

Total Invoices:	345	\$879,223.67
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VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
ACCURATE001	ACCURATE BIOMETRICS	6198662110	0000000000	dk1121	AP	Fingerprinting Oct 2021	B	10/31/2021	11/18/2021	R	\$117.00
							21-22				\$117.00
						NUMBER OF INVOICES: 1					\$117.00
ACIS	000 ACIS	325/ANF/CHI	0000000000	dk1121	AP	Trip code 325/ANF/CHI	B	10/14/2021	11/18/2021	M	\$6,082.66
							21-22			108005	\$6,082.66
ACIS	000 ACIS	325/PDC/CHI	0000000000	dk1121	AP	Trip code 325/PDC/CHI	B	10/14/2021	11/18/2021	M	\$37,531.00
							21-22			108004	\$37,531.00
						NUMBER OF INVOICES: 2					\$43,613.66
AIRGAS U000	Airgas Usa, Llc	9982789154	0000000000	dk1121	AP	Cylinder Rental	B	10/30/2021	11/18/2021	R	\$82.86
							21-22				\$82.86
AIRGAS U000	Airgas Usa, Llc	9983581757	0000000000	dk1121	AP	Cylinder Rental	B	10/31/2021	11/18/2021	R	\$85.04
							21-22				\$85.04
						NUMBER OF INVOICES: 2					\$167.90
ALBERTSO000	Albertsons / Safeway	186151	0000000000	dk110821	AP	Jewel Prchs 100821-102721	H	11/07/2021	11/08/2021	R	\$836.13
							21-22			108091	\$836.13
						NUMBER OF INVOICES: 1					\$836.13
ALLENDALE002	Allendale	20202043149	0000000000	dk1121	AP	Tuition FEB 2020	B	02/29/2020	11/18/2021	R	\$4,921.00
							21-22				\$4,921.00
						NUMBER OF INVOICES: 1					\$4,921.00
ALPHA BA000	Alpha Baking Co., Inc.	Oct 2021	0000000000	dk1121	AP	100521-102621	B	10/28/2021	11/18/2021	R	\$1,348.02
							21-22				\$1,348.02
						NUMBER OF INVOICES: 1					\$1,348.02
ALVARNAT001	Alvarado, Nathan	10232021	0000000000	dk1121	AP	V-ball Girls JV	B	10/23/2021	11/18/2021	R	\$124.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
ALVARNAT001	Alvarado, Nathan	10232021		*****CONTINUED*****			21-22				\$124.00
						NUMBER OF INVOICES: 1					\$124.00
AMAZON 000	Amazon	6045787810169488	0002200017	dk1121	AP	Amazon purchases 21-22	B	10/10/2021	11/18/2021	R	\$7,010.13
							21-22				\$7,010.13
						NUMBER OF INVOICES: 1					\$7,010.13
ANDERJER000	Anderson, Jeremy	10122021	0000000000	dk1121	AP	NLCC Deans food reimbursement	B	10/12/2021	11/18/2021	R	\$22.75
							21-22				\$22.75
ANDERJER000	Anderson, Jeremy	10142021	0000000000	dk1121	AP	NLCC Deans food reimbursement	B	10/12/2021	11/18/2021	R	\$29.98
							21-22				\$29.98
						NUMBER OF INVOICES: 2					\$52.73
ARNDTKRI000	Arndt, Kristen	EDCL5578	0000000000	dk1121	AP	21/22 Tuition Reimbursement	B	11/10/2021	11/18/2021	R	\$550.00
							21-22				\$550.00
						NUMBER OF INVOICES: 1					\$550.00
ASSETWOR000	AssetWorks Risk Management Inc	47130	0000000000	dk1121	AP	Claim Gen & Processing	B	10/18/2021	11/18/2021	R	\$19.00
							21-22				\$19.00
						NUMBER OF INVOICES: 1					\$19.00
AT&T 001	At&t	030 488 1620 001	0000000000	dk102621	AP	847-587-2561	H	10/18/2021	10/26/2021	R	\$115.83
							21-22			108018	\$115.83
						NUMBER OF INVOICES: 1					\$115.83
AT&T 002	AT&T	847587259710	0000000000	dk102621	AP	84758725975566 092021-101921	H	10/19/2021	10/26/2021	R	\$4,720.97

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
AT&T	002 AT&T	847587259710		*****CONTINUED*****			21-22			108019	\$4,720.97
AT&T	002 AT&T	847R07038910	0000000000	dk110421	AP	847R0703894235 092921-102821	DH	10/28/2021	11/04/2021	M	\$27.01
							21-22			0	\$27.01
AT&T	002 AT&T	847R07038910	0000000000	dk110421	AP	847R0703894235 092921-102821	H	10/28/2021	11/04/2021	R	\$27.01
							21-22			108084	\$27.01
AT&T	002 AT&T	847R07038910	0000000000	dk110421	AP	847R0703894235 092921-102821	VH	10/28/2021	11/04/2021	M	\$27.01
							21-22			0	\$27.01
AT&T	002 AT&T	847R16282510	0000000000	dk102621	AP	847R1628259407 091721-101621	H	10/16/2021	10/26/2021	R	\$1,124.21
							21-22			108019	\$1,124.21
NUMBER OF INVOICES: 5											\$5,872.19
											12
ATLAS LA000	Atlas Language Services Inc.	3652224	0000000000	dk1121	AP	Translation Service	B	10/19/2021	11/18/2021	R	\$834.48
							21-22				\$834.48
ATLAS LA000	Atlas Language Services Inc.	3657597	0000000000	dk1121	AP	Translation Service	B	10/19/2021	11/18/2021	R	\$772.20
							21-22				\$772.20
NUMBER OF INVOICES: 2											\$1,606.68
AVALLSTE000	Avallone, Stefano	11082021	0000000000	dk1121	AP	ILMEA Mileage Reimburse	B	11/08/2021	11/18/2021	R	\$19.04
							21-22				\$19.04
NUMBER OF INVOICES: 1											\$19.04
AVALON P000	Avalon Petroleum Co.	561424	0000000000	dk1121	AP	REG 10% Ethanol	B	09/30/2021	11/18/2021	R	\$2,182.95
							21-22				\$2,182.95
AVALON P000	Avalon Petroleum Co.	561430	0000000000	dk1121	AP	REG 10% Ethanol	B	10/07/2021	11/18/2021	R	\$3,115.11
							21-22				\$3,115.11

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ</u>	<u>S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
AVALON P000	Avalon Petroleum Co.	561467	0000000000	dk1121	AP	REG 10% Ethanol	B	10/14/2021	11/18/2021	R		\$2,596.82
							21-22					\$2,596.82
AVALON P000	Avalon Petroleum Co.	561503	0000000000	dk1121	AP	REG 10% Ethanol	B	10/21/2021	11/18/2021	R		\$2,542.34
							21-22					\$2,542.34
AVALON P000	Avalon Petroleum Co.	561614	0000000000	dk1121	AP	RFG 10% Ethanol	B	10/29/2021	11/18/2021	R		\$3,409.23
							21-22					\$3,409.23
NUMBER OF INVOICES: 5												\$13,846.45
BENGSCHE000	Bengston, Cheryl	10212021	0000000000	dk1121	AP	Reimburse Covid Team Lunch	B	10/21/2021	11/18/2021	R		\$44.32
							21-22					\$44.32
NUMBER OF INVOICES: 1												\$44.32
BIBLELON000	Bible, Lonnie	10192021	0000000000	dk1121	AP	V-ball Girls FR A/B	B	10/19/2021	11/18/2021	R		\$104.00
							21-22					\$104.00
NUMBER OF INVOICES: 1												\$104.00
BLICK AR000	BLICK ART MATERIALS	7163109	0042200007	dk1121	AP	Art Painting Supply Order	P B	09/27/2021	11/18/2021	R		\$992.92
							21-22					\$992.92
BLICK AR000	BLICK ART MATERIALS	7265573	0042200006	dk1121	AP	Ceramics Supplies	P B	10/14/2021	11/18/2021	R		\$442.68
							21-22					\$442.68
BLICK AR000	BLICK ART MATERIALS	7317415	0042200008	dk1121	AP	Art Supply Order	F B	10/22/2021	11/18/2021	R		\$53.19
							21-22					\$53.19
NUMBER OF INVOICES: 3												\$1,488.79
BMO	000 Bmo	5550080001721955	0000000000	dk101821	AP	GEIST OCT 21 STMT	H	10/05/2021	10/18/2021	R		\$704.62
							21-22			108009		\$704.62

VEN-KEY			VENDOR NAME			INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT						
			ACH	VOID	DOWNLOAD	DISCOUNT	DESCRIPTION			DISC	AMT	ADJUSTMENT	DESCRIPTION			FY	ADJ	AMT	CHECK	NBR	INVOICE	AMOUNT
BMO	000	Bmo				5550080001785679	0000000000	dk101821	AP	SEFCIK OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$673.05	
													21-22						108009			\$673.05
BMO	000	Bmo				5550080001801856	0000000000	dk101821	AP	SCHMIDT OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$1,956.51	
													21-22						108009			\$1,956.51
BMO	000	Bmo				5550080001950034	0000000000	dk101821	AP	MILLER OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$-95.95	
													21-22						108009			\$-95.95
BMO	000	Bmo				5569350000572769	0000000000	dk101821	AP	SOENKSEN OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$7,197.60	
													21-22						108009			\$7,197.60
BMO	000	Bmo				5569350000607425	0000000000	dk101821	AP	DUVAL OCT21 STMT	H		10/05/2021	10/18/2021	R						\$375.00	
													21-22						108009			\$375.00
BMO	000	Bmo				5569350000608563	0000000000	dk101821	AP	Schoell OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$152.90	
													21-22						108009			\$152.90
BMO	000	Bmo				5569350000664095	0000000000	dk101821	AP	ROSS OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$74.87	
													21-22						108009			\$74.87
BMO	000	Bmo				5569350143083476	0000000000	dk101821	AP	Staples OCT 21 Stmt	H		10/05/2021	10/18/2021	R						\$4,737.31	
													21-22						108009			\$4,737.31
BMO	000	Bmo				5569350192989003	0000000000	dk101821	AP	REICH OCT 21 STMT	H		10/05/2021	10/18/2021	R						\$17,003.71	
													21-22						108009			\$17,003.71
NUMBER OF INVOICES: 10																					\$32,779.62	
BSN SPOR000	Bsn	Sports				914167512	0502200010	dk1121	AP	TRACK HIGH JUMP AND POLE	F	B	10/15/2021	11/18/2021	R						\$8,219.00	
										VAULT WEAHTER COVERS POLE												
										VAULT TOP PAD REPLACEMENTS												
													21-22								\$8,219.00	
NUMBER OF INVOICES: 1																					\$8,219.00	
BUILDING000	Building	Blocks For Kids Success				443	0000000000	dk1121	AP	Occup Therapy NOV 21	B		11/01/2021	11/18/2021	R						\$3,120.00	

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
BUILDING000	Building Blocks For Kids Success	443		*****CONTINUED*****			21-22				\$3,120.00
						NUMBER OF INVOICES: 1					\$3,120.00
BURZADON000	Burza, Don	10212021	0000000000	dk1121	AP	V-ball Girls V/Soph	B 10/21/2021	11/18/2021	R		\$102.00
							21-22				\$102.00
BURZADON000	Burza, Don	10232021	0000000000	dk1121	AP	V-Ball Girls JV	B 10/23/2021	11/18/2021	R		\$124.00
							21-22				\$124.00
						NUMBER OF INVOICES: 2					\$226.00
CALL ONE000	Call One	459416	0000000000	dk1121	AP	101521-111421	B 10/15/2021	11/18/2021	R		\$219.34
							21-22				\$219.34
						NUMBER OF INVOICES: 1					\$219.34
CANON FI000	CANON FINANCIAL SERVICES	27603149	0000000000	dk1121	AP	Copier lease Pymt	B 10/30/2021	11/18/2021	R		\$6,488.00
							21-22				\$6,488.00
						NUMBER OF INVOICES: 1					\$6,488.00
CAROLDEB000	Carole, Debbie	11022021	0000000000	dk1121	AP	X-mas Luncheon	B 11/02/2021	11/18/2021	R		\$240.00
							21-22				\$240.00
						NUMBER OF INVOICES: 1					\$240.00
CARY GRO000	Cary Grove High School	Fall Festival	0000000000	dk1121	AP	Fall Festival Entry Fee	B 11/02/2021	11/18/2021	R		\$100.00
							21-22				\$100.00
						NUMBER OF INVOICES: 1					\$100.00
CDW GOVE000	CDW Government, Inc.	M580317	0042200009	dk1121	AP	HP Paper Roll	F B 10/22/2021	11/18/2021	R		\$133.66
							21-22				\$133.66

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>	<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
NUMBER OF INVOICES: 1											\$133.66
CFRB LLC000	Cfrb Llc Db	Oct 2021 G102021	0000000000	dk1121	AP	10012021-10282021	B	10/29/2021	11/18/2021	R	\$9,389.90
							21-22				\$9,389.90
NUMBER OF INVOICES: 1											\$9,389.90
CHAIN O'001	Chain O' Lakes Transportation	5040	0000000000	dk1121	AP	Stndt Transpt 10421-101521	B	10/18/2021	11/18/2021	R	\$1,500.00
							21-22				\$1,500.00
CHAIN O'001	Chain O' Lakes Transportation	5042	0000000000	dk1121	AP	Hmls Transpt 10421-101521	B	10/18/2021	11/18/2021	R	\$2,700.00
							21-22				\$2,700.00
CHAIN O'001	Chain O' Lakes Transportation	5054	0000000000	dk1121	AP	Stndt Transpt 101821-102921	B	10/31/2021	11/18/2021	R	\$1,350.00
							21-22				\$1,350.00
CHAIN O'001	Chain O' Lakes Transportation	5055	0000000000	dk1121	AP	Hmls Transpt 101821-102921	B	10/31/2021	11/18/2021	R	\$2,700.00
							21-22				\$2,700.00
NUMBER OF INVOICES: 4											\$8,250.00
CHICAGO 004	Chicago Tribune	146308153	0000000000	dk110421	AP	Pays thru 12/07/2021	DH	10/12/2021	11/04/2021	R	\$108.00
							21-22				\$108.00
CHICAGO 004	Chicago Tribune	146308153	0000000000	dk110421	AP	Pays thru 12/07/2021	H	10/12/2021	11/04/2021	R	\$108.00
							21-22		108085		\$108.00
CHICAGO 004	Chicago Tribune	146308153	0000000000	dk110421	AP	Pays thru 12/07/2021	VH	10/12/2021	11/04/2021	R	\$108.00
							21-22				\$108.00
NUMBER OF INVOICES: 3											\$108.00
CHRUFRAD000	Chrupek, Radoslaw	ID 27228	0000000000	dk1121	AP	Refund France 2022	B	10/28/2021	11/18/2021	R	\$3,115.00
							21-22				\$3,115.00

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 1											\$3,115.00
CINTAS 4000	Cintas 47P	Oct 2021	0000000000	dk1121	AP	Towel Service	B	10/28/2021	11/18/2021	R	\$327.12
							21-22				\$327.12
NUMBER OF INVOICES: 1											\$327.12
COMCAST 001	Comcast	131404163	0000000000	dk101821	AP	900023977 Oct2021	H	10/01/2021	10/18/2021	R	\$3,739.04
							21-22			108010	\$3,739.04
COMCAST 001	Comcast	133381653	0000000000	dk110821	AP	900023977 NOV 2021	H	11/01/2021	11/08/2021	R	\$3,739.04
							21-22			108092	\$3,739.04
NUMBER OF INVOICES: 2											\$7,478.08
COMCAST 002	Comcast Cable	8771100240009348	0000000000	dk110421	AP	CABLE 110821-120721	DH	10/28/2021	11/04/2021	M	\$7.92
							21-22			0	\$7.92
COMCAST 002	Comcast Cable	8771100240009348	0000000000	dk110421	AP	CABLE 110821-120721	H	10/28/2021	11/04/2021	R	\$7.92
							21-22			108086	\$7.92
COMCAST 002	Comcast Cable	8771100240009348	0000000000	dk110421	AP	CABLE 110821-120721	VH	10/28/2021	11/04/2021	M	\$7.92
							21-22			0	\$7.92
COMCAST 002	Comcast Cable	8771100240060762	0000000000	dk101821	AP	INTERNET 101321-111221	H	10/06/2021	10/18/2021	R	\$198.35
							21-22			108011	\$198.35
COMCAST 002	Comcast Cable	8771100240166759	0000000000	dk110421	AP	Internet 110121-113021	DH	10/24/2021	11/04/2021	M	\$398.85
							21-22			0	\$398.85
COMCAST 002	Comcast Cable	8771100240166759	0000000000	dk110421	AP	Internet 110121-113021	H	10/24/2021	11/04/2021	R	\$398.85
							21-22			108086	\$398.85
COMCAST 002	Comcast Cable	8771100240166759	0000000000	dk110421	AP	Internet 110121-113021	VH	10/24/2021	11/04/2021	M	\$398.85
							21-22			0	\$398.85

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
COMCAST 002	Comcast Cable	8771100430290583	0000000000	dk102621	AP	Srvc from 102121-112021	H	10/17/2021	10/26/2021	R	\$198.35
							21-22			108020	\$198.35
						NUMBER OF INVOICES: 8					\$803.47
COMFORT 002	COMFORT SUITES	11012021	0000000000	dk110421	AP	State Lodging X-Ctry	DH	11/01/2021	11/04/2021	M	\$712.32
							21-22			0	\$712.32
COMFORT 002	COMFORT SUITES	11012021	0000000000	dk110421	AP	State Lodging X-Ctry	H	11/01/2021	11/04/2021	R	\$712.32
							21-22			108087	\$712.32
COMFORT 002	COMFORT SUITES	11012021	0000000000	dk110421	AP	State Lodging X-Ctry	VH	11/01/2021	11/04/2021	M	\$712.32
							21-22			0	\$712.32
						NUMBER OF INVOICES: 3					\$712.32
CONNECTI002	Connections Day School	32529	0000000000	dk1121	AP	Tuition OCT 21	B	10/29/2021	11/18/2021	R	\$5,770.60
							21-22				\$5,770.60
CONNECTI002	Connections Day School	32530	0000000000	dk1121	AP	Tuition OCT 21	B	10/29/2021	11/18/2021	R	\$5,770.60
							21-22				\$5,770.60
						NUMBER OF INVOICES: 2					\$11,541.20
CONSERV 000	Conserv Fs	65126608	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/08/2021	11/18/2021	R	\$81.14
							21-22				\$81.14
CONSERV 000	Conserv Fs	65126909	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/14/2021	11/18/2021	R	\$1,152.00
							21-22				\$1,152.00
CONSERV 000	Conserv Fs	65127604	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/28/2021	11/18/2021	R	\$156.00
							21-22				\$156.00
						NUMBER OF INVOICES: 3					\$1,389.14
CONSTELL000	Constellation New Energy, Inc	60802539601	0000000000	dk1121	AP	764073-46291 OCT21	B	10/30/2021	11/18/2021	R	\$42,795.60

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>	<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
CONSTELL000	Constellation New Energy, Inc	60802539601		*****CONTINUED*****			21-22				\$42,795.60
CONSTELL000	Constellation New Energy, Inc	60802585701	0000000000	dk1121	AP	764073-46292 Oct21	B	10/30/2021	11/18/2021	R	\$325.68
							21-22				\$325.68
CONSTELL000	Constellation New Energy, Inc	60802592601	0000000000	dk1121	AP	2857041-0 OCT2021	B	10/14/2021	11/18/2021	R	\$95.69
							21-22				\$95.69
						NUMBER OF INVOICES: 3					\$43,216.97
CORD LES000	Cord, Leslie	10192021	0000000000	dk1121	AP	V-ball Girls JV/V	B	10/19/2021	11/18/2021	R	\$102.00
							21-22				\$102.00
						NUMBER OF INVOICES: 1					\$102.00
DURHAM S001	Durham School Services	91868525	0000000000	dk1121	AP	Spec Ed Transprt Oct21	B	11/02/2021	11/18/2021	R	\$41,634.67
							21-22				\$41,634.67
						NUMBER OF INVOICES: 1					\$41,634.67
DURLAJEF000	Durlak, Jeffrey	11012021	0000000000	dk110421	AP	Meals X-Crty Athletics	DH	11/01/2021	11/04/2021	M	\$357.58
							21-22			0	\$357.58
DURLAJEF000	Durlak, Jeffrey	11012021	0000000000	dk110421	AP	Meals X-Crty Athletics	H	11/01/2021	11/04/2021	R	\$357.58
							21-22			108088	\$357.58
DURLAJEF000	Durlak, Jeffrey	11012021	0000000000	dk110421	AP	Meals X-Crty Athletics	VH	11/01/2021	11/04/2021	M	\$357.58
							21-22			0	\$357.58
DURLAJEF000	Durlak, Jeffrey	11082021	0000000000	dk1121	AP	Reimburse Gas X-Ctry	B	11/08/2021	11/18/2021	R	\$62.50
							21-22				\$62.50
						NUMBER OF INVOICES: 4					\$420.08
EASTBAY 000	Eastbay	1422479	0502200004	dk1121	AP	BOYS BASKETBALL UNIFORMS TWO	F B	06/18/2021	11/18/2021	R	\$847.00

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
EASTBAY 000	Eastbay	1422479		*****CONTINUED*****		XL SIZES		21-22			\$847.00
EASTBAY 000	Eastbay	1422495	0502200005	dk1121	AP	CROSS COUNTRY COACHES GEAR	F B	09/15/2021	11/18/2021	R	\$675.38
								21-22			\$675.38
EASTBAY 000	Eastbay	1436160	0502200017	dk1121	AP	REPLACEMENT FOOTBALL JERSEYS	F B	09/27/2021	11/18/2021	R	\$1,060.00
								21-22			\$1,060.00
EASTBAY 000	Eastbay	1454218	0502200023	dk1121	AP	FOOTBALL JERSEYS 4XL	F B	10/14/2021	11/18/2021	R	\$623.63
								21-22			\$623.63
EASTBAY 000	Eastbay	1460403	0502200027	dk1121	AP	BOYS BASKETBALL BACKPACKS	F B	10/19/2021	11/18/2021	R	\$1,598.34
								21-22			\$1,598.34
EASTBAY 000	Eastbay	1464406	0502200026	dk1121	AP	BASEKTBALL UNIFORMS	F B	09/01/2021	11/18/2021	R	\$3,520.00
								21-22			\$3,511.00
EASTBAY 000	Eastbay	1466265	0502200028	dk1121	AP	GIRLS BASKETBALL TRAVEL SUITS	F B	09/22/2021	11/18/2021	R	\$1,800.39
								21-22			\$1,800.39
NUMBER OF INVOICES: 7											\$10,115.74
EI US LL000	EI US LLC	INV81741	0000000000	dk1121	AP	Hospital Tutoring	B	10/29/2021	11/18/2021	R	\$691.60
								21-22			\$691.60
EI US LL000	EI US LLC	INV82974	0000000000	dk1121	AP	Hospital Tutoring	B	11/05/2021	11/18/2021	R	\$414.96
								21-22			\$414.96
NUMBER OF INVOICES: 2											\$1,106.56
ELLIOLAW000	Elliott, Lawrence	11012021	0000000000	dk1121	AP	Mileage Reimbursement	B	11/01/2021	11/18/2021	R	\$31.55
								21-22			\$31.55

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 1											\$31.55
ENGLER,C000	Engler,Callaway,Baasten & Sraga	L 28707	0000000000	dk110821	AP	Telephone Conference	H	11/03/2021	11/08/2021	R	\$343.00
							21-22			108093	\$343.00
ENGLER,C000	Engler,Callaway,Baasten & Sraga	L 28708	0000000000	dk110821	AP	Telephone Conference	H	11/03/2021	11/08/2021	R	\$392.00
							21-22			108093	\$392.00
NUMBER OF INVOICES: 2											\$735.00
EVANSTON003	Evanston High School	10302021	0000000000	dk102821	AP	Chess Tournament Fee	H	10/28/2021	10/28/2021	R	\$80.00
							21-22			108080	\$80.00
NUMBER OF INVOICES: 1											\$80.00
FCCLA 000	FCCLA	115324	0000000000	dk1121	AP	FCCLA Annual Dues	B	10/29/2021	11/18/2021	R	\$64.00
							21-22				\$64.00
NUMBER OF INVOICES: 1											\$64.00
FEDERAL 003	Federal Supply	200501	0262200002	dk1121	AP	School lunch compartment trays	F B	10/13/2021	11/18/2021	R	\$9,325.20
							21-22				\$9,325.20
NUMBER OF INVOICES: 1											\$9,325.20
FELTNMEL000	Feltner, Melissa	ID 26945	0000000000	dk1121	AP	Refund-Spain 2022	B	10/14/2021	11/18/2021	R	\$370.00
							21-22				\$370.00
NUMBER OF INVOICES: 1											\$370.00
FOLLETT 006	Follett School Solutions, Inc.	339991F	0000000000	dk1121	AP	Library Supply	B	10/21/2021	11/18/2021	R	\$67.77
							21-22				\$67.77
FOLLETT 006	Follett School Solutions, Inc.	360141	0000000000	dk1121	AP	Library Supply	B	11/01/2021	11/18/2021	R	\$465.80
							21-22				\$465.80

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 2											\$533.57
FOUNTDUA000	Fountain, Duane	10142021	0000000000	dk1121	AP	V-Ball Girls V/Soph	B	10/14/2021	11/18/2021	R	\$102.00
							21-22				\$102.00
NUMBER OF INVOICES: 1											\$102.00
FRANCZEK000	Franczek P.C.	207335	0000000000	dk101821	AP	Sept 2021 Legal SRVC	H	10/15/2021	10/18/2021	R	\$1,354.50
							21-22			108012	\$1,354.50
NUMBER OF INVOICES: 1											\$1,354.50
FREMD HI000	Fremd High School	Speech Invitational	0000000000	dk110421	AP	Speech Entry Fee	DH	11/02/2021	11/04/2021	M	\$150.00
							21-22			0	\$150.00
FREMD HI000	Fremd High School	Speech Invitational	0000000000	dk110421	AP	Speech Entry Fee	H	11/02/2021	11/04/2021	R	\$150.00
							21-22			108089	\$150.00
FREMD HI000	Fremd High School	Speech Invitational	0000000000	dk110421	AP	Speech Entry Fee	VH	11/02/2021	11/04/2021	M	\$150.00
							21-22			0	\$150.00
NUMBER OF INVOICES: 3											\$150.00
FSS TECH000	FSS TECHNOLOGIES	446770	0000000000	dk1121	AP	Cntrl Stn Mntr-GCHS	B	10/15/2021	11/18/2021	R	\$180.00
							21-22				\$180.00
FSS TECH000	FSS TECHNOLOGIES	446771	0000000000	dk1121	AP	Cntrl Stn Mntr-Fieldhouse	B	10/15/2021	11/18/2021	R	\$180.00
							21-22				\$180.00
NUMBER OF INVOICES: 2											\$360.00
GARDUKAR001	Garduno, Karina	ID# 26406	0000000000	dk1121	AP	Refund-France 2022	B	10/18/2021	11/18/2021	R	\$370.00
							21-22				\$370.00
NUMBER OF INVOICES: 1											\$370.00
GHA TECH000	Gha Technologies	101168935	3002200024	dk1121	AP	Microsoft Surface Pro 7+	F B	10/23/2021	11/18/2021	R	\$1,467.18

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
GHA TECH000	Gha Technologies	101168935		*****	CONTINUED*****		21-22				\$1,467.18
						NUMBER OF INVOICES: 1					\$1,467.18
GIANT ST000	Giant Steps	124G-1021S	0000000000	dk1121	AP	Oct 21 Tuition	B	10/29/2021	11/18/2021	R	\$6,798.20
							21-22				\$6,798.20
						NUMBER OF INVOICES: 1					\$6,798.20
GIGLIPEG000	Gigliotti, Peggy	Aug & Sept 2021	0000000000	dk1121	AP	Mileage Reimbursement	B	10/14/2021	11/18/2021	R	\$165.76
							21-22				\$165.76
						NUMBER OF INVOICES: 1					\$165.76
GLOBAL W001	Global Water Technology, Inc	42393	0000000000	dk1121	AP	Bldg & Grnds Supply	B	11/03/2021	11/18/2021	R	\$1,512.97
							21-22				\$1,512.97
						NUMBER OF INVOICES: 1					\$1,512.97
GORDON F000	Gordon Flesch Company Inc.	IN13458090	0000000000	dk102621	AP	Per Copy Maint Chrgs	H	09/20/2021	10/26/2021	R	\$2,341.16
							21-22			108021	\$2,341.16
						NUMBER OF INVOICES: 1					\$2,341.16
GORDON F001	Gordon Food Service, Inc.	Oct 2021-100217416	0000000000	dk1121	AP	Food - Oct 2021	B	10/28/2021	11/18/2021	R	\$24,274.85
							21-22				\$24,274.85
						NUMBER OF INVOICES: 1					\$24,274.85
GRAFFDAN000	Graffeo, Danielle	10282021	0000000000	dk1121	AP	Mileage Reimbursement	B	11/10/2021	11/18/2021	R	\$97.44
							21-22				\$97.44
						NUMBER OF INVOICES: 1					\$97.44
GRANT CH003	Grant Chsd 124 Activity Fund	11012021	0000000000	dk1121	AP	Fees PD OCT 2021	B	11/01/2021	11/18/2021	S	\$1,848.33

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
GRANT CH003	Grant Chsd 124 Activity Fund	11012021		*****CONTINUED*****			21-22				\$1,848.33
						NUMBER OF INVOICES: 1					\$1,848.33
GRANT C0001	Grant Community High School Distri	11012021	0000000000	dk1121	AP	AAPPL- OCT 21 Fees PD	B 11/01/2021	11/18/2021	S		\$40.00
							21-22				\$40.00
GRANT C0001	Grant Community High School Distri	Petty Cash OCT 2021	0000000000	dk1121	AP	Petty Cash Reimbursement	B 11/01/2021	11/18/2021	S		\$96.09
							21-22				\$96.09
						NUMBER OF INVOICES: 2					\$136.09
GRAYSLAK007	Grayslake Community High School	DEEPEQUITY124	0000000000	dk1121	AP	Training Exp Oct 27-28	B 11/04/2021	11/18/2021	R		\$717.07
							21-22				\$717.07
						NUMBER OF INVOICES: 1					\$717.07
GRAYSLAK009	Grayslake North High School	10222021-Debate	0000000000	dk102621	AP	Tournament Entry Fee	H 10/22/2021	10/26/2021	R		\$105.00
							21-22		108022		\$105.00
						NUMBER OF INVOICES: 1					\$105.00
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	17128205678	0000000000	dk1121	AP	Beverages-Vending	B 10/15/2021	11/18/2021	R		\$618.05
							21-22				\$618.05
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	17128205728	0000000000	dk1121	AP	Beverages-Vending	B 10/22/2021	11/18/2021	R		\$1,051.91
							21-22				\$1,051.91
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	17128205788	0000000000	dk1121	AP	Beverage-Vending	B 10/29/2021	11/18/2021	R		\$383.13
							21-22				\$383.13
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	17128205859	0000000000	dk1121	AP	Beverages-Vending	B 11/09/2021	11/18/2021	R		\$521.91
							21-22				\$521.91

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						NUMBER OF INVOICES: 4					\$2,575.00
GRODOLE0000	Grodoski, Leonard	EDU 6595	0000000000	dk1121	AP	21/22 Tuition Reimbursement	B	10/16/2021	11/18/2021	R	\$1,172.00
							21-22				\$1,172.00
						NUMBER OF INVOICES: 1					\$1,172.00
GRUM MAR000	Grum, Martin	ED5123	0000000000	dk1121	AP	21/22 Tuition Reimbursement	B	11/10/2021	11/18/2021	R	\$705.00
							21-22				\$705.00
						NUMBER OF INVOICES: 1					\$705.00
GUARDIAN001	Guardian	00 554362	0000000000	dk102821	AP	Dental/Life OCT 2021	H	10/21/2021	10/28/2021	R	\$5,206.88
							21-22		108081		\$5,206.88
						NUMBER OF INVOICES: 1					\$5,206.88
											25
GUIDING 000	Guiding Light Autism Academy	3502	0000000000	dk1121	AP	Tuition OCT 2021	B	11/01/2021	11/18/2021	R	\$5,454.14
							21-22				\$5,454.14
						NUMBER OF INVOICES: 1					\$5,454.14
HANSEROD000	Hansen, Rodd	11092021	0000000000	dk1121	AP	Reimburse-Theater Supply	B	11/09/2021	11/18/2021	R	\$17.36
							21-22				\$17.36
						NUMBER OF INVOICES: 1					\$17.36
HARDIWEN001	Hardina, Wendi	I00029330	0000000000	dk102621	AP	Health Ins Reimburse	H	10/26/2021	10/26/2021	R	\$750.00
							21-22		108023		\$750.00
						NUMBER OF INVOICES: 1					\$750.00
HARLEM H000	Harlem High School	BGOLF RGNL-REISSUE	0000000000	dk1121	AP	GRANT VARSITY BOYS GOLF IHSA REGIONAL FEE	B	09/29/2021	11/18/2021	R	\$150.00
							21-22				\$150.00

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						NUMBER OF INVOICES: 1					\$150.00
HASKEJEA000	Haskell, Jeanine	10142021	0000000000	dk1121	AP	V-ball Girls Fresh A/B	B	10/14/2021	11/18/2021	R	\$104.00
							21-22				\$104.00
						NUMBER OF INVOICES: 1					\$104.00
HEARTLAN006	Heartland Alliance Health	19121	0000000000	dk1121	AP	Telephonic	B	09/30/2021	11/18/2021	R	\$24.80
							21-22				\$24.80
						NUMBER OF INVOICES: 1					\$24.80
HOME DEP001	Home Depot Commercial Credit	6035322531946634	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/13/2021	11/18/2021	R	\$164.60
							21-22				\$164.60
						NUMBER OF INVOICES: 1					\$164.60
HONONEGA001	Hononegah Math Team	10152021	0000000000	dk1121	AP	2022 Hononegah Math Invite	B	10/18/2021	11/18/2021	R	\$125.00
							21-22				\$125.00
						NUMBER OF INVOICES: 1					\$125.00
HUNTLEY 000	Huntley High School	10162021 Math Team	0000000000	dk1121	AP	Math Invite 10/16/21	B	10/15/2021	11/18/2021	R	\$100.00
							21-22				\$100.00
						NUMBER OF INVOICES: 1					\$100.00
ICE ENTE000	Ice Enterprises	L11-452	0000000000	dk1121	AP	Monthly Maint Oct 21	B	10/04/2021	11/18/2021	R	\$3,748.25
							21-22				\$3,748.25
ICE ENTE000	Ice Enterprises	L11-469	0000000000	dk102621	AP	Mthly Maint (May 21)	H	05/01/2021	10/26/2021	R	\$3,748.25
							21-22		108024		\$3,748.25
ICE ENTE000	Ice Enterprises	L11-470	0000000000	dk1121	AP	Fertilizer/Weed Control	B	10/26/2021	11/18/2021	R	\$4,082.00
							21-22				\$4,082.00

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NUMBER OF INVOICES: 3											\$11,578.50
IHSTCA 000 IHSTCA		02042022 Boton	0000000000	dk1121	AP	2022 Tennis Wrkshp	B	11/09/2021	11/18/2021	R	\$120.00
							21-22				\$120.00
NUMBER OF INVOICES: 1											\$120.00
IL SCH00000 Il School F/T Visually Impaired		11042021	0000000000	dk1121	AP	Sept/Oct 2021 Trnsprt	B	11/04/2021	11/18/2021	R	\$314.00
							21-22				\$314.00
NUMBER OF INVOICES: 1											\$314.00
ILLINOIS007 Illinois High School Association		IHSA Soccer	0000000000	dk1121	AP	IHSA Soccer Regional	B	10/26/2021	11/18/2021	R	\$555.00
							21-22				\$555.00
NUMBER OF INVOICES: 1											\$555.00
ILLINOIS021 Illinois State University		51027	0002200015	dk102621	AP	IL Theater Festival - January 2022	F H	10/15/2021	10/26/2021	R	\$220.00
							21-22		108025		\$220.00
NUMBER OF INVOICES: 1											\$220.00
ILMEA 000 ILMEA		21-22 Festival	0000000000	dk1121	AP	Festival Entry Fees	B	10/18/2021	11/18/2021	M	\$100.00
							21-22		108015		\$100.00
NUMBER OF INVOICES: 1											\$100.00
INDUSTRY000 Industry Heating		21845	0000000000	dk1121	AP	Bldg & Grnds SRVC	B	08/09/2021	11/18/2021	R	\$345.00
							21-22				\$345.00
INDUSTRY000 Industry Heating		21856	0000000000	dk1121	AP	Bldg & Grnds SRVC	B	11/08/2021	11/18/2021	R	\$575.00
							21-22				\$575.00
NUMBER OF INVOICES: 2											\$920.00
INGRATHE000 Ingrande, Theresa		ID 27202	0000000000	dk1121	AP	Refund Credit Balance	B	11/01/2021	11/18/2021	R	\$50.00

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INGRATHE000	Ingrande, Theresa	ID 27202		*****CONTINUED*****			21-22				\$50.00
						NUMBER OF INVOICES: 1					\$50.00
INTEGRAT000	Integrated Systems Corp	0719767	0000000000	dk1121	AP	Skyward DEC 2021	B 11/01/2021	11/18/2021	R		\$413.00
							21-22				\$413.00
INTEGRAT000	Integrated Systems Corp	0719852	0000000000	dk1121	AP	Skyward DEC 2021	B 11/01/2021	11/18/2021	R		\$533.00
							21-22				\$533.00
						NUMBER OF INVOICES: 2					\$946.00
INTERQUE000	Interquest Detection Canines of Ch	2084	0000000000	dk1121	AP	1/2 Day School Visit	B 10/31/2021	11/18/2021	R		\$355.00
							21-22				\$355.00
						NUMBER OF INVOICES: 1					\$355.00
IPSENEL000	Ipsen, Ellen	10212021	0000000000	dk1121	AP	V-ball Girls FR A/B	B 10/21/2021	11/18/2021	R		\$104.00
							21-22				\$104.00
						NUMBER OF INVOICES: 1					\$104.00
ISR CONS000	Isr Consulting	2905	0000000000	dk1121	AP	Flu Injections	B 10/14/2021	11/18/2021	R		\$92.00
							21-22				\$92.00
						NUMBER OF INVOICES: 1					\$92.00
J.W. PEP000	J.W. Pepper & Son, Inc.	36344373	0122200011	dk1121	AP	Christmas Tree Ride	F B 10/01/2021	11/18/2021	R		\$40.00
							21-22				\$40.00
J.W. PEP000	J.W. Pepper & Son, Inc.	363603785	0122200007	dk1121	AP	Band Music Order	F B 09/19/2021	11/18/2021	R		\$162.00
							21-22				\$162.00
J.W. PEP000	J.W. Pepper & Son, Inc.	363628753	0122200009	dk1121	AP	Band Music	F B 09/27/2021	11/18/2021	R		\$101.00
							21-22				\$101.00

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J.W. PEP000	J.W. Pepper & Son, Inc.	363636612	0122200010	dk1121	AP	Band Music Order	F B	09/29/2021	11/18/2021	R	\$115.00
							21-22				\$115.00
J.W. PEP000	J.W. Pepper & Son, Inc.	363644372	0122200008	dk1121	AP	Band Music Order	F B	10/01/2021	11/18/2021	R	\$170.00
							21-22				\$170.00
						NUMBER OF INVOICES: 5					\$588.00
JEFFRLIN000	Jeffrey, Linda	10192021	0000000000	dk1121	AP	V-ball Girls Soph/V	B	10/19/2021	11/18/2021	R	\$102.00
							21-22				\$102.00
						NUMBER OF INVOICES: 1					\$102.00
JENSELAU000	Jensen Divito, Laurie	ID 26419	0000000000	dk1121	AP	Refund France 2022	B	11/10/2021	11/18/2021	R	\$4,348.00
							21-22				\$4,348.00
						NUMBER OF INVOICES: 1					\$4,348.00
JOHNSSTE002	Johnson, Steven	10162021	0000000000	dk1121	AP	X-Ctry Girls/Boys V/JV	B	10/16/2021	11/18/2021	R	\$155.00
							21-22				\$155.00
						NUMBER OF INVOICES: 1					\$155.00
KELLEMAR001	Kelley, Marissa	10272021	0000000000	dk1121	AP	Reimburse IASSW Conf	B	10/27/2021	11/18/2021	R	\$85.00
							21-22				\$85.00
						NUMBER OF INVOICES: 1					\$85.00
KRIHA B0000	Kriha Boucek LLC	2762	0000000000	dk101821	AP	Sept 2021 Legal SRVC	H	10/06/2021	10/18/2021	R	\$2,952.17
							21-22			108013	\$2,952.17
KRIHA B0000	Kriha Boucek LLC	2874	0000000000	dk110821	AP	OCT 21 Legal SRVC	H	11/05/2021	11/08/2021	R	\$3,432.76
							21-22			108094	\$3,432.76
						NUMBER OF INVOICES: 2					\$6,384.93
KWIATCHE000	Kwiatkowski, Cheryl	OCT 2021	0000000000	dk1121	AP	Mileage Reimbursement	B	10/28/2021	11/18/2021	R	\$181.44

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KWIATCHE000	Kwiatkowski, Cheryl	OCT 2021		*****CONTINUED*****			21-22				\$181.44
						NUMBER OF INVOICES: 1					\$181.44
LAKES RE000	Lakes Region Co-Op	NOV 2021	0000000000	dk1121	AP	NOV 2021 Ins Premiums	B 21-22	11/10/2021	11/18/2021	R	\$73,537.09
											\$73,537.09
						NUMBER OF INVOICES: 1					\$73,537.09
LUKEMVER000	Lukemeyer, Veronica	10142021	0000000000	dk1121	AP	Mileage reimbursement	B 21-22	10/20/2021	11/18/2021	R	\$103.71
											\$103.71
						NUMBER OF INVOICES: 1					\$103.71
MANDETYL002	Manders, Tyler	10152021	0000000000	dk1121	AP	Football Fr/Soph	B 21-22	10/15/2021	11/18/2021	R	\$59.00
											\$59.00
						NUMBER OF INVOICES: 1					\$59.00
MARREJOS000	Marreo, Jose	10152021	0000000000	dk1121	AP	Football V	B 21-22	10/15/2021	11/18/2021	R	\$77.00
											\$77.00
						NUMBER OF INVOICES: 1					\$77.00
MARTIFRA001	Martino, Frank	10152021	0000000000	dk1121	AP	Football V/FR/Soph	B 21-22	10/15/2021	11/18/2021	R	\$136.00
											\$136.00
						NUMBER OF INVOICES: 1					\$136.00
MARTIN T000	Martin Technology Solutions	5372	0000000000	dk1121	AP	EXacqVision Software Update	B 21-22	11/10/2021	11/18/2021	R	\$240.00
											\$240.00
						NUMBER OF INVOICES: 1					\$240.00
MCGRAW-H003	McGraw-Hill	118393645001	0062200003	dk1121	AP	Spanish II Textbooks	F B	08/16/2021	11/18/2021	R	\$2,647.43

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MCGRW-H003	McGraw-Hill	118393645001		*****CONTINUED*****			21-22				\$2,647.43
						NUMBER OF INVOICES: 1					\$2,647.43
MCHENRY 010	McHenry Specialties	2021-589	0000000000	dk1121	AP	Ex in Educ Award	B 10/15/2021	11/18/2021	R		\$53.00
							21-22				\$53.00
						NUMBER OF INVOICES: 1					\$53.00
MCQUEEN 000	McQueen Technology Group LLC	011249	0000000000	dk110821	AP	IT Support 090121-093021	H 10/01/2021	11/08/2021	R		\$7,000.00
							21-22		108095		\$7,000.00
MCQUEEN 000	McQueen Technology Group LLC	011254	0000000000	dk1121	AP	IT Support 100121-103121	B 11/01/2021	11/18/2021	R		\$7,000.00
							21-22				\$7,000.00
						NUMBER OF INVOICES: 2					\$14,000.00
MENARDS 001	Menards	3372	0000000000	dk1121	AP	Tech Ed Supply	B 10/06/2021	11/18/2021	R		\$152.90
							21-22				\$152.90
MENARDS 001	Menards	3731	0000000000	dk1121	AP	Tech Ed Supply	B 10/12/2021	11/18/2021	R		\$87.65
							21-22				\$87.65
MENARDS 001	Menards	4289	0000000000	dk1121	AP	Bldg & Grnds Supply	B 10/20/2021	11/18/2021	R		\$188.30
							21-22				\$188.30
MENARDS 001	Menards	4352	0000000000	dk1121	AP	Bldg & Grnds Supply	B 10/21/2021	11/18/2021	R		\$50.95
							21-22				\$50.95
MENARDS 001	Menards	4601	0000000000	dk1121	AP	Theater Supply	B 10/25/2021	11/18/2021	R		\$207.35
							21-22				\$207.35
MENARDS 001	Menards	4660	0000000000	dk1121	AP	Bldg & Grnds Supply	B 10/26/2021	11/18/2021	R		\$40.55
							21-22				\$40.55

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MENARDS 001	Menards	4712	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/27/2021	11/18/2021	R	\$20.54
							21-22				\$20.54
MENARDS 001	Menards	4803	0000000000	dk1121	AP	Transportation Supply	B	10/28/2021	11/18/2021	R	\$17.61
							21-22				\$17.61
MENARDS 001	Menards	4811	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/28/2021	11/18/2021	R	\$61.74
							21-22				\$61.74
MENARDS 001	Menards	5038	0000000000	dk1121	AP	Tech Ed Supply	B	11/01/2021	11/18/2021	R	\$87.97
							21-22				\$87.97
MENARDS 001	Menards	5198	0000000000	dk1121	AP	Bldg & Grnds Supply	B	11/03/2021	11/18/2021	R	\$86.91
							21-22				\$86.91
MENARDS 001	Menards	5199	0000000000	dk1121	AP	Bldg & Grnds Supply	B	11/03/2021	11/18/2021	R	\$2.09
							21-22				\$2.09
MENARDS 001	Menards	5234	0000000000	dk1121	AP	Tech Ed Supply	B	11/03/2021	11/18/2021	R	\$168.69
							21-22				\$168.69
MENARDS 001	Menards	5303	0000000000	dk1121	AP	Transportation Supply	B	11/04/2021	11/18/2021	R	\$138.51
							21-22				\$138.51
NUMBER OF INVOICES: 14											\$1,311.76
MENTA AC000	Menta Academy North	SESINV-017536	0000000000	dk1121	AP	Sept 2021 Tuition	B	09/30/2021	11/18/2021	R	\$3,489.48
							21-22				\$3,489.48
MENTA AC000	Menta Academy North	SESINV-017680	0000000000	dk1121	AP	Tuition OCT 21	B	10/29/2021	11/18/2021	R	\$3,877.20
							21-22				\$3,877.20
NUMBER OF INVOICES: 2											\$7,366.68
MID-WEST000	Mid-West Truckers Association, Inc	746712	0000000000	dk1121	AP	Random Slot Fee	B	10/20/2021	11/18/2021	R	\$75.00
							21-22				\$75.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
MID-WEST000	Mid-West Truckers Association, Inc	747732	0000000000	dk1121	AP	10/15/2021 Query	B	11/02/2021	11/18/2021	R	\$7.50
							21-22				\$7.50
						NUMBER OF INVOICES: 2					\$82.50
MIDWEST 023	MIDWEST TRANSIT EQUIPMENT INC	R341005824:02	0000000000	dk1121	AP	Bus #3 Service	B	10/19/2021	11/18/2021	R	\$261.57
							21-22				\$261.57
						NUMBER OF INVOICES: 1					\$261.57
MIKE'S B000	Mike's Brass & Woodwind	1203	0000000000	dk1121	AP	Instrument Cleaning	B	10/20/2021	11/18/2021	R	\$140.00
							21-22				\$140.00
						NUMBER OF INVOICES: 1					\$140.00
MUNARMIC000	Munaretto, Michelle	10282021	0000000000	dk1121	AP	Sept-Oct21 Mileage Reimbursement	B	10/28/2021	11/18/2021	R	\$24.38
							21-22				33 \$24.38
						NUMBER OF INVOICES: 1					\$24.38
MUNDELEI006	Mundelein High School	11032021	0000000000	dk1121	AP	Jazz Fest Entry Fee	B	11/03/2021	11/18/2021	R	\$225.00
							21-22				\$225.00
						NUMBER OF INVOICES: 1					\$225.00
MUSIC TH000	Music Theatre International	11032021	0000000000	dk110821	AP	Seussical Scripts/Music	H	11/03/2021	11/08/2021	R	\$3,495.00
							21-22			108096	\$3,495.00
						NUMBER OF INVOICES: 1					\$3,495.00
MYERSMAR001	Myers, Marissa	10182021	0000000000	dk1121	AP	Reimburse- Fabric	B	10/18/2021	11/18/2021	R	\$121.07
							21-22				\$121.07
						NUMBER OF INVOICES: 1					\$121.07
NATIONAL014	National School Forms	47884	0000000000	dk1121	AP	Time Mileage Report	B	10/20/2021	11/18/2021	R	\$111.15

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NATIONAL014	National School Forms	47884		*****CONTINUED*****			21-22				\$111.15
						NUMBER OF INVOICES: 1					\$111.15
NCS PEAR000	Ncs Pearson Inc.	16212970	0052200018	dk1121	AP	Therapist Supplies	F B	09/30/2021	11/18/2021	R	\$45.00
							21-22				\$45.00
NCS PEAR000	Ncs Pearson Inc.	16273945	0052200019	dk1121	AP	Therapist supplies	F B	10/08/2021	11/18/2021	R	\$190.80
							21-22				\$190.80
						NUMBER OF INVOICES: 2					\$235.80
NELCO 000	Nelco	7616030	0000000000	dk1121	AP	W2/1099/Env/Paper	B	10/06/2021	11/18/2021	R	\$452.90
							21-22				\$452.90
						NUMBER OF INVOICES: 1					\$452.90
NESTENAN000	Nester, Nancy	11012021	0000000000	dk1121	AP	V-ball girls Varsity	B	11/01/2021	11/18/2021	R	\$110.00
							21-22				\$110.00
NESTENAN000	Nester, Nancy	11032021	0000000000	dk1121	AP	V-Ball Girls Varsity	B	11/03/2021	11/18/2021	R	\$55.00
							21-22				\$55.00
						NUMBER OF INVOICES: 2					\$165.00
NEW CONN000	NEW CONNECTIONS ACADEMY	13385	0000000000	dk1121	AP	Tuition OCT 2021	B	10/29/2021	11/18/2021	R	\$6,242.20
							21-22				\$6,242.20
						NUMBER OF INVOICES: 1					\$6,242.20
NICOR 001	Nicor	08-78-68-1000 5	0000000000	dk1121	AP	092121-102021 ES Hawthorne	B	10/21/2021	11/18/2021	R	\$47.77
							21-22				\$47.77
						NUMBER OF INVOICES: 1					\$47.77
NIELSGLE000	Nielsen, Glen	10142021	0000000000	dk1121	AP	V-ball Girls V/Soph	B	10/14/2021	11/18/2021	R	\$102.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NIELSGLE000	Nielsen, Glen	10142021		*****CONTINUED*****			21-22				\$102.00
NIELSGLE000	Nielsen, Glen	10152021	0000000000	dk1121	AP	Football V/FR/Soph	B	10/15/2021	11/18/2021	R	\$136.00
							21-22				\$136.00
NIELSGLE000	Nielsen, Glen	11012021	0000000000	dk1121	AP	V-ball girls Varsity	B	11/01/2021	11/18/2021	R	\$110.00
							21-22				\$110.00
NIELSGLE000	Nielsen, Glen	11032021	0000000000	dk1121	AP	V-Ball Girls Varsity	B	11/03/2021	11/18/2021	R	\$55.00
							21-22				\$55.00
						NUMBER OF INVOICES: 4					\$403.00
NITZ DAN000	Nitz, Daniel	EDI-6030	0000000000	dk1121	AP	21/22 Tuition Reimburse	B	11/01/2021	11/18/2021	R	\$1,515.00
							21-22				\$1,515.00
						NUMBER OF INVOICES: 1					35 \$1,515.00
NORTHERN023	Northern Officials Assoc	10/18/2021	0000000000	dk1121	AP	Membership due HOF	B	10/18/2021	11/18/2021	R	\$75.00
							21-22				\$75.00
						NUMBER OF INVOICES: 1					\$75.00
NORTHWES019	Northwest Suburban Special Educati	8073	0000000000	dk1121	AP	Trnsprt JUN-JUL2021	B	08/26/2021	11/18/2021	R	\$1,345.83
							21-22				\$1,345.83
NORTHWES019	Northwest Suburban Special Educati	8141	0000000000	dk1121	AP	Kirk Tuition FY21-22 1st billing	B	09/15/2021	11/18/2021	R	\$34,268.00
							21-22				\$34,268.00
NORTHWES019	Northwest Suburban Special Educati	8240	0000000000	dk1121	AP	Transport Sept 2021	B	10/18/2021	11/18/2021	R	\$740.32
							21-22				\$740.32
						NUMBER OF INVOICES: 3					\$36,354.15
NORTHWES024	Northwestern Med Occ Health	518263	0000000000	dk1121	AP	6 annual exams	B	09/30/2021	11/18/2021	R	\$935.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
NORTHWES024	Northwestern Med Occ Health	518263		*****CONTINUED*****			21-22				\$935.00
						NUMBER OF INVOICES: 1					\$935.00
OLSENGAR000	Olsen, Garrett	3T02	0000000000	dk1121	AP	21/22 Tuition Reimburse	B	11/01/2021	11/18/2021	R	\$255.60
							21-22				\$255.60
						NUMBER OF INVOICES: 1					\$255.60
ON-TARGE000	On-Target Sales	9237	0502200015	dk1121	AP	WILSON BALL ORDER BASEBALL, SOFTBALL, TENNIS	F B	08/24/2021	11/18/2021	R	\$719.55
							21-22				\$719.55
						NUMBER OF INVOICES: 1					\$719.55
ORKIN PE000	Orkin Pest Control	218330325	0000000000	dk1121	AP	Pest Control Service	B	11/01/2021	11/18/2021	R	\$100.00
							21-22				\$100.00
ORKIN PE000	Orkin Pest Control	219760477	0000000000	dk1121	AP	Pest Control Service	B	11/01/2021	11/18/2021	R	\$137.79
							21-22				\$137.79
						NUMBER OF INVOICES: 2					\$237.79
PAR, INC000	PAR, INC	IN-00009329	0052200016	dk1121	AP	Therapist supplies	F B	09/07/2021	11/18/2021	R	\$566.40
							21-22				\$566.40
						NUMBER OF INVOICES: 1					\$566.40
PARTY PL000	Party Plus	44225I	0000000000	dk1121	AP	Tent Rental	B	07/28/2021	11/18/2021	R	\$3,217.50
							21-22				\$3,217.50
PARTY PL000	Party Plus	44255H	0000000000	dk1121	AP	Tent Rental	B	06/30/2021	11/18/2021	R	\$3,217.50
							21-22				\$3,217.50

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 2											\$6,435.00
PER MAR 000	Per Mar Security Services	541732	0000000000	dk1121	AP	Security W/E 10/9/21	B	10/09/2021	11/18/2021	R	\$4,107.65
							21-22				\$4,107.65
PER MAR 000	Per Mar Security Services	542712	0000000000	dk1121	AP	Security W/E 10/16/21	B	10/16/2021	11/18/2021	R	\$3,224.54
							21-22				\$3,224.54
PER MAR 000	Per Mar Security Services	542854	0000000000	dk1121	AP	Security W/E 10/23/21	B	10/23/2021	11/18/2021	R	\$3,619.63
							21-22				\$3,619.63
PER MAR 000	Per Mar Security Services	543036	0000000000	dk1121	AP	Security W/E 10/30/21	B	10/30/2021	11/18/2021	R	\$3,608.42
							21-22				\$3,608.42
NUMBER OF INVOICES: 4											\$14,560.24
PERSPECT000	Perspectives LTD	100046	0000000000	dk1121	AP	Employee Assist SRVC	B	11/01/2021	11/18/2021	R	\$405.00
							21-22				\$405.00
NUMBER OF INVOICES: 1											\$405.00
PETER SN000	Peter Snelton & Sons Inc.	000610120000	0000000000	dk1121	AP	Bldg & Grnds Service	B	10/27/2021	11/18/2021	R	\$835.00
							21-22				\$835.00
NUMBER OF INVOICES: 1											\$835.00
POELLAND000	Poellinetz, Andre	10152021	0000000000	dk1121	AP	Football V	B	10/15/2021	11/18/2021	R	\$77.00
							21-22				\$77.00
NUMBER OF INVOICES: 1											\$77.00
PROTOLIG000	PROTOLIGHT INC	77270	0232200001	dk1121	AP	Theater	F B	11/03/2021	11/18/2021	R	\$800.00
						Training-Lighting/Audio/Rigging					
							21-22				\$800.00

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 1						\$800.00
QUADIENT000	Quadient Finance USA Inc	7900044080451309	0000000000	dk110821	AP	Postage OCT 2021	H		11/01/2021	11/08/2021	R	\$3,500.00
							21-22			108097		\$3,500.00
						NUMBER OF INVOICES: 1						\$3,500.00
QUILL C0002	Quill Corp.	19946372	0072200004	dk1121	AP	Journals for Honors English 11	F	B	10/01/2021	11/18/2021	R	\$113.38
							21-22					\$113.38
QUILL C0002	Quill Corp.	20595000	1242200008	dk1121	AP	Shared Office Supplies	F	B	10/28/2021	11/18/2021	R	\$137.11
							21-22					\$137.11
QUILL C0002	Quill Corp.	CM 1549425	0000000000	dk1121	AP	2-\$50.00 Quill Cash redemption	B		10/28/2021	11/18/2021	R	\$-100.00
							21-22					\$-100.00
						NUMBER OF INVOICES: 3						\$150.49
RABINE M000	Rabine Mechanical Solutions LLC	5424	0000000000	dk1121	AP	Bldg & Grnds Service	B		10/30/2021	11/18/2021	R	\$855.00
							21-22					\$855.00
						NUMBER OF INVOICES: 1						\$855.00
RAMIRJAV000	Ramirez, Javier	ID 28312	0000000000	dk1121	AP	Refund credit balance	B		10/18/2021	11/18/2021	R	\$92.50
							21-22					\$92.50
						NUMBER OF INVOICES: 1						\$92.50
RAPPOANT000	Rappold, Anthony	10152021	0000000000	dk1121	AP	Football V/FR/Soph	B		10/15/2021	11/18/2021	R	\$136.00
							21-22					\$136.00
						NUMBER OF INVOICES: 1						\$136.00
RAPTOR 000	Raptor	INV25370	3002200038	dk1121	AP	Raptor Visitor management	F	B	11/10/2021	11/18/2021	R	\$575.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
RAPTOR 000	Raptor	INV25370		*****CONTINUED*****			21-22				\$575.00
						NUMBER OF INVOICES: 1					\$575.00
RAYNER &000	Rayner & Rinn-Scott, Inc.	1156	0000000000	dk1121	AP	Tech Ed Supply	B 11/02/2021	11/18/2021	R		\$2,296.08
							21-22				\$2,296.08
RAYNER &000	Rayner & Rinn-Scott, Inc.	1157	0000000000	dk1121	AP	Tech Ed Supply	B 11/02/2021	11/18/2021	R		\$590.00
							21-22				\$590.00
						NUMBER OF INVOICES: 2					\$2,886.08
READY RE000	READY REFRESH	11J8104637510	0000000000	dk110821	AP	Drinking Water	H 11/02/2021	11/08/2021	R		\$411.67
							21-22			108098	\$411.67
						NUMBER OF INVOICES: 1					\$411.67
RICHAGAY000	Richards, Gayle	10132021	0000000000	dk1121	AP	Science Lab Reimburse	B 10/13/2021	11/18/2021	R		\$38.94
							21-22				\$38.94
						NUMBER OF INVOICES: 1					\$38.94
RIDDELL 000	Riddell	951415702	0000000000	dk1121	AP	Helmets/Shoulder Pads	B 07/07/2021	11/18/2021	R		\$6,369.43
							21-22				\$6,369.43
						NUMBER OF INVOICES: 1					\$6,369.43
RIOS GUA001	Rios, Guadalupe	ID 28614	0000000000	dk1121	AP	Refund Student Registration	B 10/27/2021	11/18/2021	R		\$92.50
							21-22				\$92.50
						NUMBER OF INVOICES: 1					\$92.50
RIVER CI000	River City Race Management LLC	2021-25	0000000000	dk1121	AP	RFID Scoring	B 10/19/2021	11/18/2021	R		\$1,088.00
							21-22				\$1,088.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 1					\$1,088.00
RUSO P0000	Russo Power Equipment	PSI10041550	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/08/2021	11/18/2021	R	\$615.00
							21-22				\$615.00
						NUMBER OF INVOICES: 1					\$615.00
RUTKOKAY000	Rutkowski, Kayla	10272021	0000000000	dk1121	AP	Reimburse - Art Supply	B	10/27/2021	11/18/2021	R	\$84.30
							21-22				\$84.30
						NUMBER OF INVOICES: 1					\$84.30
SAGE PUB000	Sage Publications Inc.	629475KI	0002200012	dk1121	AP	Deep Equity Training and Supplies	P B	11/02/2021	11/18/2021	R	\$4,800.00
							21-22				\$4,800.00
						NUMBER OF INVOICES: 1					\$4,800.00
SCHALMAR000	Schall, Mark	10162021	0000000000	dk1121	AP	Xctry Girls/Boys JV/V	B	10/16/2021	11/18/2021	R	\$155.00
							21-22				\$155.00
						NUMBER OF INVOICES: 1					\$155.00
SCHLEPAT000	Schlecht, Patricia	ID 27787	0000000000	dk1121	AP	Refund Spain 2022	B	11/08/2021	11/18/2021	R	\$3,420.00
							21-22				\$3,420.00
						NUMBER OF INVOICES: 1					\$3,420.00
SCHOOL B001	School Bus Safety Company	S-3736	0002200018	dk1121	AP	Driver Training Course materials for new driver training compliance	F B	10/28/2021	11/18/2021	R	\$5,240.00
							21-22				\$5,240.00
						NUMBER OF INVOICES: 1					\$5,240.00
SCHOOLMA000	Schoolmart	439252	0032200023	dk1121	AP	Calculators for spec ed	F B	10/12/2021	11/18/2021	R	\$428.57

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ</u>	<u>S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
SCHOOLMA000	Schoolmart	439252		*****CONTINUED*****			21-22					\$428.57
						NUMBER OF INVOICES: 1						\$428.57
SCHURING000	Schuring & Schuring, Inc.	Oct 21- 18192	0000000000	dk1121	AP	Milk Delivery	B	11/04/2021	11/18/2021	R		\$3,703.68
							21-22					\$3,703.68
						NUMBER OF INVOICES: 1						\$3,703.68
SECRETAR002	Secretary Of State	21-23 DE Plates	0000000000	dk102821	AP	DE License Plate Stick	H	10/28/2021	10/28/2021	R		\$20.00
							21-22			108082		\$20.00
SECRETAR002	Secretary Of State	64868SB	0000000000	dk102621	AP	Plate Renewal 64868SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108026		\$10.00
SECRETAR002	Secretary Of State	64869SB	0000000000	dk102621	AP	Plate Renewal 64869SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108027		\$10.00
SECRETAR002	Secretary Of State	64870SB	0000000000	dk102621	AP	Plate Renewal 64870SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108028		\$10.00
SECRETAR002	Secretary Of State	64871SB	0000000000	dk102621	AP	Plate Renewal 64871SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108029		\$10.00
SECRETAR002	Secretary Of State	64877SB	0000000000	dk102621	AP	Plate Renewal 64877SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108030		\$10.00
SECRETAR002	Secretary Of State	64878SB	0000000000	dk102621	AP	Plate Renewal 64878SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108031		\$10.00
SECRETAR002	Secretary Of State	64879SB	0000000000	dk102621	AP	Plate Renewal 64879SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108032		\$10.00
SECRETAR002	Secretary Of State	64880SB	0000000000	dk102621	AP	Plate Renewal 64880SB	H	10/25/2021	10/26/2021	S		\$10.00
							21-22			108033		\$10.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
SECRETAR002	Secretary Of State	64881SB	0000000000	dk102621	AP	Plate Renewal 64881SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108034	\$10.00
SECRETAR002	Secretary Of State	64882SB	0000000000	dk102621	AP	Plate Renewal 64882SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108035	\$10.00
SECRETAR002	Secretary Of State	64883SB	0000000000	dk102621	AP	Plate Renewal 64883SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108036	\$10.00
SECRETAR002	Secretary Of State	64884SB	0000000000	dk102621	AP	Plate Renewal 64884SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108037	\$10.00
SECRETAR002	Secretary Of State	64885SB	0000000000	dk102621	AP	Plate Renewal 64885SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108038	\$10.00
SECRETAR002	Secretary Of State	64886SB	0000000000	dk102621	AP	Plate Renewal 64886SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108039	\$10.00
SECRETAR002	Secretary Of State	64887SB	0000000000	dk102621	AP	Plate Renewal 64887SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108040	\$10.00
SECRETAR002	Secretary Of State	64888SB	0000000000	dk102621	AP	Plate Renewal 64888SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108041	\$10.00
SECRETAR002	Secretary Of State	64889SB	0000000000	dk102621	AP	Plate Renewal 64889SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108042	\$10.00
SECRETAR002	Secretary Of State	64890SB	0000000000	dk102621	AP	Plate Renewal 64890SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108043	\$10.00
SECRETAR002	Secretary Of State	64891SB	0000000000	dk102621	AP	Plate Renewal 64891SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108044	\$10.00
SECRETAR002	Secretary Of State	64892SB	0000000000	dk102621	AP	Plate Renewal 64892SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108045	\$10.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
SECRETAR002	Secretary Of State	64893SB	0000000000	dk102621	AP	Plate Renewal 64893SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108046	\$10.00
SECRETAR002	Secretary Of State	64894SB	0000000000	dk102621	AP	Plate Renewal 64894SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108047	\$10.00
SECRETAR002	Secretary Of State	64895SB	0000000000	dk102621	AP	Plate Renewal 64895SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108048	\$10.00
SECRETAR002	Secretary Of State	64896SB	0000000000	dk102621	AP	Plate Renewal 64896SB	H	10/25/2021	10/26/2021	S	\$10.00
							21-22			108049	\$10.00
NUMBER OF INVOICES: 25											\$260.00
SEDOL 001	Sedol	101221 ESY	0000000000	dk1121	AP	2021 Summer School Billing	B	10/12/2021	11/18/2021	R	\$13,479.04
							21-22				\$13,479.04
SEDOL 001	Sedol	102821-PT-124	0000000000	dk1121	AP	Sept 21 PT Services	B	10/28/2021	11/18/2021	R	\$570.00
							21-22				\$570.00
SEDOL 001	Sedol	11042021	0000000000	dk1121	AP	NOV 21 Billing	B	11/05/2021	11/18/2021	R	\$63,239.95
							21-22				\$63,239.95
SEDOL 001	Sedol	2021-10-19-NOB-124	0000000000	dk1121	AP	Nurse on Bus	B	10/19/2021	11/18/2021	R	\$827.56
							21-22				\$827.56
SEDOL 001	Sedol	2021-10-21-ITIN-124	0000000000	dk1121	AP	FY22 1st Qt Itinerant	B	10/21/2021	11/18/2021	R	\$2,011.22
							21-22				\$2,011.22
SEDOL 001	Sedol	2021-10-28-Tranpt124	0000000000	dk1121	AP	Aug/Sept21 Transport	B	10/27/2021	11/18/2021	R	\$785.76
							21-22				\$785.76
SEDOL 001	Sedol	22CONTR.1	0000000000	dk1121	AP	21-22 Contractual Billing	B	10/13/2021	11/18/2021	R	\$20,255.00
							21-22				\$20,255.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
SEDOL	001 Sedol	22PPT1	0000000000	dk1121	AP	21-22 PRV Placement	B	10/22/2021	11/18/2021	R	\$1,265.00
							21-22				\$1,265.00
SEDOL	001 Sedol	32557	0000000000	dk1121	AP	Tuition Oct 21	B	10/29/2021	11/18/2021	R	\$6,364.00
							21-22				\$6,364.00
NUMBER OF INVOICES: 9											\$108,797.53
SEFCICHR000	Sefcik, Christine	NOV 2021	0000000000	dk1121	AP	Misc Expense Reimbursement	B	11/01/2021	11/18/2021	R	\$450.00
							21-22				\$450.00
NUMBER OF INVOICES: 1											\$450.00
SHORELIN000	Shoreline Graphics	5796	0000000000	dk1121	AP	22-23 Curriculum Guide	B	10/25/2021	11/18/2021	R	\$2,498.24
							21-22				\$2,498.24
NUMBER OF INVOICES: 1											\$2,498.24
SOENKMIC000	Soenksen, Michelle	HR Essentails Wrksp	0000000000	dk1121	AP	Mileage Reimburse	B	11/08/2021	11/18/2021	R	\$34.10
							21-22				\$34.10
NUMBER OF INVOICES: 1											\$34.10
SPECTRUM004	Spectrum Center Inc.	3974199	0000000000	dk1121	AP	Sept 2021 Tuition	B	10/11/2021	11/18/2021	R	\$4,992.33
							21-22				\$4,992.33
SPECTRUM004	Spectrum Center Inc.	3974200	0000000000	dk1121	AP	Sept 2021 Tuition	B	10/11/2021	11/18/2021	R	\$4,992.33
							21-22				\$4,992.33
SPECTRUM004	Spectrum Center Inc.	4053895	0000000000	dk1121	AP	Oct 21 Tuition	B	11/08/2021	11/18/2021	R	\$3,328.22
							21-22				\$3,328.22
SPECTRUM004	Spectrum Center Inc.	4053896	0000000000	dk1121	AP	Oct 2021 Tuition	B	11/08/2021	11/18/2021	R	\$4,516.87
							21-22				\$4,516.87

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>	<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 4					\$17,829.75
STERICYC002	Stericycle, Inc	4010478310	0000000000	dk1121	AP	Nurse Supply	B	11/01/2021	11/18/2021	R	\$30.20
							21-22				\$30.20
						NUMBER OF INVOICES: 1					\$30.20
STEVENS0000	Stevenson High School	1022021-Debate	0000000000	dk102621	AP	Tournament Entry Fee	H	10/22/2021	10/26/2021	R	\$30.00
							21-22		108050		\$30.00
						NUMBER OF INVOICES: 1					\$30.00
STREAMW0001	Streamwood Behavioral Health Care	14628	0000000000	dk1121	AP	Hospital Tutor OCT2021	B	10/21/2021	11/18/2021	R	\$210.00
							21-22				\$210.00
						NUMBER OF INVOICES: 1					\$210.00
SULLIALE000	Sullivan, Alexandra	11032021	0000000000	dk1121	AP	Reimburse - Donuts	B	11/03/2021	11/18/2021	R	\$47.96
							21-22				\$47.96
						NUMBER OF INVOICES: 1					\$47.96
TAMA LAC000	Tama Lacrosse, LLC	I-60025	0502200006	dk1121	AP	LACROSSE HELMETS	F B	06/22/2021	11/18/2021	R	\$1,631.94
							21-22				\$1,631.94
						NUMBER OF INVOICES: 1					\$1,631.94
TEAM FIT000	Team Fitz Graphics	53099	0502200034	dk1121	AP	SOFTBALL RECORD BOARD UPDATES	F B	08/31/2021	11/18/2021	R	\$35.00
							21-22				\$35.00
						NUMBER OF INVOICES: 1					\$35.00
TECHNOLO000	Technology Campus	October 2021-2022	0000000000	dk1121	AP	Tuition Oct 2021	B	10/15/2021	11/18/2021	R	\$37,836.26
							21-22				\$37,836.26

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ</u>	<u>S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
NUMBER OF INVOICES: 1												\$37,836.26
THE HOME001	The Home Depot Pro	645630146	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/07/2021	11/18/2021	R		\$75.00
							21-22					\$75.00
THE HOME001	The Home Depot Pro	645912122	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/08/2021	11/18/2021	R		\$375.00
							21-22					\$375.00
THE HOME001	The Home Depot Pro	647042407	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/14/2021	11/18/2021	R		\$3,575.31
							21-22					\$3,575.31
THE HOME001	The Home Depot Pro	647042415	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/14/2021	11/18/2021	R		\$1,790.00
							21-22					\$1,790.00
THE HOME001	The Home Depot Pro	648950418	0000000000	dk1121	AP	Bldg & Grnds Supply	B	10/25/2021	11/18/2021	R		\$632.64
							21-22					\$632.64
NUMBER OF INVOICES: 5												46 \$6,447.95
THE HOPE000	The Hope School	SINV000616	0000000000	dk1121	AP	Oct 21 Tuition & Transpt	B	10/31/2021	11/18/2021	R		\$6,541.32
							21-22					\$6,541.32
THE HOPE000	The Hope School	SINV000661	0000000000	dk1121	AP	Room & Board Oct 21	B	10/31/2021	11/18/2021	R		\$15,366.39
							21-22					\$15,366.39
NUMBER OF INVOICES: 2												\$21,907.71
THE OMNI000	The Omni Group	2111-7100	0000000000	dk1121	AP	Compliance Oversight	B	11/01/2021	11/18/2021	R		\$4.50
							21-22					\$4.50
NUMBER OF INVOICES: 1												\$4.50
THERM FL000	Therm Flo	T13694INV	0000000000	dk1121	AP	Service Call	B	11/02/2021	11/18/2021	R		\$5,997.00
							21-22					\$5,997.00

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
THERM FL000	Therm Flo	T13695INV	0000000000	dk1121	AP	Service Call	B	11/02/2021	11/18/2021	R		\$3,997.00
							21-22					\$3,997.00
						NUMBER OF INVOICES: 2						\$9,994.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	101494	0000000000	dk1121	AP	Stdnt Transport Oct21	B	10/30/2021	11/18/2021	R		\$48,617.00
							21-22					\$48,617.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	101495	0000000000	dk1121	AP	SpecEd Transport Oct21	B	10/30/2021	11/18/2021	R		\$6,750.00
							21-22					\$6,750.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	101496	0000000000	dk1121	AP	Homeless Trnsprt Oct21	B	10/30/2021	11/18/2021	R		\$9,481.00
							21-22					\$9,481.00
						NUMBER OF INVOICES: 3						\$64,848.00
VENDEMIC000	Vendegna, Michelle	EDCL5578	0000000000	dk1121	AP	21/22 Tuition Reimbursement	B	11/10/2021	11/18/2021	R		\$550.00
							21-22					\$550.00
						NUMBER OF INVOICES: 1						\$550.00
VERNIER 000	Vernier	5410659	0032200024	dk1121	AP	Ammonia probes for APES	F B	10/18/2021	11/18/2021	R		\$452.00
							21-22					\$452.00
						NUMBER OF INVOICES: 1						\$452.00
VERSION2000	VERSION2 HOSTING	9986	0000000000	dk1121	AP	Veeam Backup	B	11/01/2021	11/18/2021	R		\$735.00
							21-22					\$735.00
						NUMBER OF INVOICES: 1						\$735.00
VILLAGE 016	Village Of Fox Lake	081621-101521	0000000000	dk101821	AP	Water/Sewer	H	10/15/2021	10/18/2021	R		\$6,096.15
							21-22			108014		\$6,096.15
						NUMBER OF INVOICES: 1						\$6,096.15
VIRTUAL 001	Virtual Connections Academy	3575	0000000000	dk1121	AP	Tuition OCT 21	B	10/29/2021	11/18/2021	R		\$5,993.40

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
VIRTUAL 001	Virtual Connections Academy	3575		*****CONTINUED*****			21-22				\$5,993.40
						NUMBER OF INVOICES: 1					\$5,993.40
VISION S000	Vision Service Plan IL (VSP)	813457604	0000000000	dk102821	AP	Vision Premium NOV 2021	H	10/17/2021	10/28/2021	R	\$572.88
							21-22			108083	\$572.88
						NUMBER OF INVOICES: 1					\$572.88
VOLBRLYN000	Volbrecht, Lynsea	SPED6230	0000000000	dk1121	AP	21/22 Tuition Reimburse	B	10/29/2021	11/18/2021	R	\$1,485.00
							21-22				\$1,485.00
						NUMBER OF INVOICES: 1					\$1,485.00
WASTE MA001	Waste Management	3615361-2354-6	0000000000	dk1121	AP	24-53456-03008	B	10/28/2021	11/18/2021	R	\$637.59
							21-22				\$637.59
WASTE MA001	Waste Management	3615362-2354-4	0000000000	dk1121	AP	24-53461-93002	B	10/28/2021	11/18/2021	R	\$637.59
							21-22				\$637.59
WASTE MA001	Waste Management	3738063-2013-2	0000000000	dk1121	AP	16-86482-33006	B	10/29/2021	11/18/2021	R	\$4,245.71
							21-22				\$4,245.71
WASTE MA001	Waste Management	3738074-2013-9	0000000000	dk1121	AP	16-86682-83003	B	10/28/2021	11/18/2021	R	\$31.59
							21-22				\$31.59
						NUMBER OF INVOICES: 4					\$5,552.48
WAUKEGAN007	Waukegan Safe & Lock Ltd.	226373	0000000000	dk1121	AP	Single Sided Key	B	11/08/2021	11/18/2021	R	\$14.75
							21-22				\$14.75
						NUMBER OF INVOICES: 1					\$14.75
WERNEMIC002	Werner, Michael	EDCL5577	0000000000	dk1121	AP	21/22 Tuition Reimbursement	B	11/10/2021	11/18/2021	R	\$550.00
							21-22				\$550.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
WERNEMIC002	Werner, Michael	EDCL5578	0000000000	dk1121	AP	21/22 Tuition Reimbursement	B	11/10/2021	11/18/2021	R	\$550.00
							21-22				\$550.00
						NUMBER OF INVOICES: 2					\$1,100.00
WEX BANK000	WEX BANK	74966099	0000000000	dk1121	AP	Fuel Purchases	B	10/16/2021	11/18/2021	M	\$864.69
							21-22			108017	\$864.69
						NUMBER OF INVOICES: 1					\$864.69
WHITEBOA001	WhiteboardsUSA	E2C003C7-0001	0112200009	dk1121	AP	Whiteboards for Students in PLTW	F B	10/17/2021	11/18/2021	R	\$175.19
							21-22				\$175.19
						NUMBER OF INVOICES: 1					\$175.19
WOODWIND000	Woodwind Brasswind	ARINV60262987	0122200014	dk1121	AP	Instrument for Band	F B	10/15/2021	11/18/2021	R	\$109.98
							21-22				\$109.98
						NUMBER OF INVOICES: 1					\$109.98
YARASEMI000	Yaras, Emilia	ID 27561	0000000000	dk1121	AP	Refund Spain 2022	B	10/20/2021	11/18/2021	R	\$2,370.00
							21-22				\$2,370.00
						NUMBER OF INVOICES: 1					\$2,370.00
YORK HIG000	York High School	Speech Invitational	0000000000	dk110421	AP	Speech Entry Fee	DH	11/02/2021	11/04/2021	M	\$125.00
							21-22			0	\$125.00
YORK HIG000	York High School	Speech Invitational	0000000000	dk110421	AP	Speech Entry Fee	H	11/02/2021	11/04/2021	R	\$125.00
							21-22			108090	\$125.00
YORK HIG000	York High School	Speech Invitational	0000000000	dk110421	AP	Speech Entry Fee	VH	11/02/2021	11/04/2021	M	\$125.00
							21-22			0	\$125.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT	
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT	
						NUMBER OF INVOICES:	3					\$125.00	
ZAJACJOH000	Zajac, John	10212021	0000000000	dk1121	AP	V-Ball Girls V/Soph	B	10/21/2021	11/18/2021	R		\$102.00	
							21-22					\$102.00	
						NUMBER OF INVOICES:	1					\$102.00	
ZEGLEPEN000	Zegler, Penny	10212021	0000000000	dk1121	AP	Reimburse Light Panel	B	10/25/2021	11/18/2021	R		\$299.85	
							21-22					\$299.85	
						NUMBER OF INVOICES:	1					\$299.85	
						TOTAL NUMBER OF BATCH INVOICES:	259					\$787,594.03	
						TOTAL NUMBER OF HISTORY INVOICES:	86					\$91,629.64	
							327	COMPUTER CHECK INVOICES				\$834,645.32	
							18	MANUAL CHECK INVOICES				\$44,576.35	
												50	
						TOTAL INVOICES:	345					\$879,223.67	
						BANK TOTALS:	BANK					INVOICE AMOUNT	NET AMOUNT
							AP	**A000 1120 0000 00 000000				\$879,223.67	\$879,223.67

LIQUIDATION STATUS (LQ) CODE LEGEND:

L = LIQUIDATION PENDING C = CLOSED PO/NOT RECEIVING

P = PARTIAL LIQUIDATION F = FULL LIQUIDATION

BLANK = NO LIQUIDATION

***** End of report *****

FD	SOURCE	2021-22 ANNUAL BUDGET	October 2021-22 MONTHLY ACTIVITY	2021-22 FYTD ACTIVITY	2021-22 BALANCE	2021-22 FYTD %
10	EDUCATION FUND					
10	REVENUE FROM LOCAL SOURCES	17,093,386.00	1,677,105.11	8,139,618.95	8,953,767.05	47.62
10	FLOW THROUGH	0.00	0.00	0.00	0.00	0.00
10	STATE SOURCES	18,465,295.00	555,528.64	1,566,909.43	16,898,385.57	8.49
10	FEDERAL SOURCES	2,875,635.00	235,571.18	552,706.60	2,322,928.40	19.22
10	TRANSFERS	0.00	0.00	0.00	0.00	0.00
10	EDUCATION FUND	38,434,316.00	2,468,204.93	10,259,234.98	28,175,081.02	26.69
20	OPERATIONS & MAINTENANCE FUND					
20	REVENUE FROM LOCAL SOURCES	4,229,025.00	382,716.66	1,948,084.35	2,280,940.65	46.06
20	STATE SOURCES	0.00	0.00	0.00	0.00	0.00
20	FEDERAL SOURCES	81,286.00	0.00	0.00	81,286.00	0.00
20	TRANSFERS	0.00	0.00	0.00	0.00	0.00
20	OPERATIONS & MAINTENANCE F	4,310,311.00	382,716.66	1,948,084.35	2,362,226.65	45.20
30	DEBT SERVICE FUND					
30	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
30	TRANSFERS	0.00	0.00	0.00	0.00	0.00
30	DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
40	TRANSPORTATION FUND					
40	REVENUE FROM LOCAL SOURCES	1,193,264.00	106,975.83	545,009.46	648,254.54	45.67
40	STATE SOURCES	810,000.00	213,420.81	536,590.42	273,409.58	66.25
40	TRANSFERS	0.00	0.00	0.00	0.00	0.00
40	TRANSPORTATION FUND	2,003,264.00	320,396.64	1,081,599.88	921,664.12	53.99
50	I.M.R.F./SOCIAL SECURITY FUND					
50	REVENUE FROM LOCAL SOURCES	832,707.00	73,191.89	373,079.78	459,627.22	44.80
50	I.M.R.F./SOCIAL SECURITY F	832,707.00	73,191.89	373,079.78	459,627.22	44.80
60	CAPITAL PROJECTS FUND					
60	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
60	TRANSFERS	0.00	0.00	0.00	0.00	0.00
60	CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00
70	WORKING CASH FUND					
70	REVENUE FROM LOCAL SOURCES	292,450.00	26,487.55	135,300.98	157,149.02	46.26
70	WORKING CASH FUND	292,450.00	26,487.55	135,300.98	157,149.02	46.26

Grand Revenue Totals	45,873,048.00	3,270,927.67	13,797,299.97	32,075,748.03	30.08
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FD	OBJ	OBJ	2021-22 ANNUAL BUDGET	October 2021-22 MONTHLY ACTIVITY	2021-22 FYTD ACTIVITY	2021-22 BALANCE	2021-22 FY %
10		EDUCATION FUND					
10	1---	SALARIES	15,680,449.00	1,240,256.14	5,756,192.03	10,661,256.79	36.71
10	2---	BENEFITS	3,355,970.00	345,430.36	1,431,391.15	2,048,175.81	42.65
10	3---	PURCHASED SERVICES	2,550,373.00	132,535.84	874,279.09	1,838,701.43	34.28
10	4---	SUPPLIES	1,896,118.00	173,700.43	771,614.76	1,105,241.41	40.69
10	5---	CAPITAL OUTLAY	428,695.00	42,741.00	193,502.69	230,199.42	45.14
10	6---	OTHER OBJECTS	2,273,395.00	212,306.50	1,097,347.69	1,323,393.10	48.27
10	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
10	8---	TUITION	0.00	0.00	0.00	0.00	0.00
10	----	EDUCATION FUND	26,185,000.00	2,146,970.27	10,124,327.41	17,206,967.96	38.66
20		OPERATIONS & MAINTENANCE FUND					
20	1---	SALARIES	1,187,628.00	95,294.50	412,348.24	818,023.43	34.72
20	2---	BENEFITS	209,000.00	17,761.54	81,023.31	143,060.74	38.77
20	3---	PURCHASED SERVICES	1,144,470.00	159,504.35	444,773.18	760,977.03	38.86
20	4---	SUPPLIES	947,000.00	124,938.31	320,432.96	680,354.68	33.84
20	5---	CAPITAL OUTLAY	820,613.00	67,464.00	259,916.00	555,590.00	31.67
20	6---	OTHER OBJECTS	1,600.00	0.00	0.00	1,600.00	0.00
20	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
20	----	OPERATIONS & MAINTENANCE FUND	4,310,311.00	464,962.70	1,518,493.69	2,959,605.88	35.23
30		DEBT SERVICE FUND					
30	6---	OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00
30	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
30	----	DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
40		TRANSPORTATION FUND					
40	1---	SALARIES	613,000.00	57,647.55	227,853.58	412,277.69	37.17
40	2---	BENEFITS	163,548.00	14,515.43	69,614.96	108,448.47	42.57
40	3---	PURCHASED SERVICES	1,685,778.00	201,937.43	844,306.50	958,998.89	50.08
40	4---	SUPPLIES	114,200.00	17,000.74	45,419.64	84,827.14	39.77
40	5---	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
40	6---	OTHER OBJECTS	100.00	0.00	60.00	40.00	60.00
40	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40	----	TRANSPORTATION FUND	2,576,626.00	291,101.15	1,187,254.68	1,564,592.19	46.08
50		I.M.R.F./SOCIAL SECURITY FUND					
50	2---	BENEFITS	841,194.00	97,400.06	367,119.04	513,040.02	43.64
50	----	I.M.R.F./SOCIAL SECURITY FUND	841,194.00	97,400.06	367,119.04	513,040.02	43.64
60		CAPITAL PROJECTS FUND					
60	5---	CAPITAL OUTLAY	530,165.00	0.00	530,165.00	0.00	100.00
60	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
60	----	CAPITAL PROJECTS FUND	530,165.00	0.00	530,165.00	0.00	100.00

FD	OBJ	OBJ	2021-22 ANNUAL BUDGET	October 2021-22 MONTHLY ACTIVITY	2021-22 FYTD ACTIVITY	2021-22 BALANCE	2021-22 FY %
70		WORKING CASH FUND					
70	6---	OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00
70	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70	----	WORKING CASH FUND	0.00	0.00	0.00	0.00	0.00

Grand Expense Totals	34,443,296.00	3,000,434.18	13,727,359.82	22,244,206.05	39.85
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Number of Accounts: 1115

***** End of report *****

GRANT COMM. HIGH SCHOOL DISTRICT #124 PROPERTY TAX DISTRIBUTION 2020

E.A.V. 951,966,797

TOTAL EXTENSION 22,497,260.17

RATES	1.696	0.432	0.121	0.035	0.043	0.030	0.000	0.006		
% OF TOTAL DISTRIBUTION	71.79%	18.29%	5.14%	1.47%	1.80%	1.27%	0.00%	0.24%		
DATE	AMOUNT	%	EDUCATION	O & M	TRANS.	IMRF	FICA	W.C.	B & I	SEDOL
=====										
05/20/21	977,182.14	4.34%	701,485.15	178,760.69	50,191.79	14,400.71	17,591.63	12,402.71	0.00	2,349.46
06/03/21	1,960,770.02	8.72%	1,407,568.77	358,693.21	100,712.61	28,895.81	35,298.57	24,886.72	0.00	4,714.33
06/17/21	5,738,713.65	25.51%	4,119,623.42	1,049,810.83	294,762.17	84,571.26	103,310.64	72,837.59	0.00	13,797.74
06/30/21	2,057,837.55	9.15%	1,477,250.18	376,450.24	105,698.37	30,326.29	37,046.02	26,118.73	0.00	4,947.71
07/15/21	489,065.92	2.17%	351,083.46	89,467.21	25,120.29	7,207.35	8,804.36	6,207.38	0.00	1,175.87
07/29/21	199,467.95	0.89%	143,191.12	36,489.64	10,245.43	2,939.55	3,590.90	2,531.71	0.00	479.59
08/26/21	1,060,085.10	4.71%	760,998.31	193,926.53	54,450.01	15,622.44	19,084.08	13,454.94	0.00	2,548.79
09/09/21	2,077,590.58	9.23%	1,491,430.19	380,063.76	106,712.96	30,617.39	37,401.62	26,369.45	0.00	4,995.21
09/23/21	4,689,602.76	20.85%	3,366,503.11	857,891.87	240,875.84	69,110.54	84,424.12	59,521.94	0.00	11,275.34
10/22/21	2,082,267.74	9.26%	1,494,787.76	380,919.38	106,953.20	30,686.32	37,485.82	26,428.81	0.00	5,006.45
11/18/21		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/16/21		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS (without int.)	21,332,583.41	94.8%	15,313,921.47	3,902,473.35	1,095,722.67	314,377.67	384,037.77	270,759.99	0.00	51,290.49

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124													
INVESTMENT SCHEDULE AS OF OCTOBER 31, 2021													
PMA FINANCIAL NETWORK, INC.													
10687-101													
Trans.	Date	Date											
No.	Placed	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	WORK CSH	INT. EST.
287177	01/13/21	01/13/22	CD	Vertex Community Bank	249,800.00	0.05				249,800.00			126.15
287178	01/13/21	01/13/22	CD	GBC International Bank	249,800.00	0.05						249,800.00	126.15
287179	01/13/21	01/13/22	CD	Customers Bank	2,000,000.00	0.05	2,000,000.00						1,014.93
289266	04/15/21	04/18/22	CD	Western Alliance Bank/T	249,700.00	0.10				249,700.00			266.49
289267	04/15/21	04/18/22	CD	Royal Business Bank	249,800.00	0.05	249,800.00						127.19
289268	04/15/21	04/18/22	CD	First Internet Bank of Ind	249,800.00	0.05	249,800.00						122.59
292126	10/28/21	10/28/22	CD	Servisfirst Bank	249,700.00	0.05		200,000.00				49,700.00	124.85
292127	10/28/21	10/28/22	CD	CIBC Bank USA/Private	249,700.00	0.05	99,400.00			100,000.00		50,300.00	128.53
292128	10/28/21	10/28/22	CD	New Omni Bank, NA	249,800.00	0.05	149,800.00				100,000.00		124.90
49433	10/28/21	05/31/23	TNOTE	US Treasury	1,499,007.73	0.13	1,499,007.73						769.47
49435	10/28/21	10/31/24	TNOTE	US Treasury	1,984,269.80	0.61	1,984,269.80						14,261.13
				Subtotal Investments	7,481,377.53		6,232,077.53	200,000.00	0.00	599,500.00	100,000.00	349,800.00	
		10/31/21	MMA	ISDLAF	3,098,437.75		1,561,341.06	1,038,758.39	0.00	317,886.52	145,937.55	34,514.23	
		10/31/21	MMA	ISDMAX	26,613,846.34		20,102,030.71	937,214.00	0.00	1,332,672.74	782,931.28	3,458,997.62	
				Total	37,193,661.61		27,895,449.30	2,175,972.39	0.00	2,250,059.26	1,028,868.83	3,843,311.85	

Alyssa Negovetich

The Grant Community High School November Student of the Month is senior Alyssa Negovetich, daughter of John and Meriann Negovetich of Lakemoor.

Alyssa's academic achievements include earning Honor Roll each semester and three years as NLCC All-Academic for track and cross country. She was chosen to attend the 2019 NLCC Leadership Conference at College of Lake County and has been invited to return this year. She holds a remarkable 4.90/4.00 GPA.

Her extracurricular activities include four seasons running in cross-country and track. She has been Captain of the cross-country and track and field teams since her junior year. Also, during junior year, she was Vice President of Student Council, and this year she is serving as President. She participated in Class Councils during her freshman and sophomore years. She initiated the implementation of Fellowship of Christian Athletes and assists Mr. Robinson plan and lead the weekly meetings. She is an active member of Student Athletic Activity Leadership Team (SAALT), and a Big Dog in her TEAM class.

Alyssa has assisted Big Hollow Middle School with their track and cross-country practices, she is on the Prayer Team at The Chapel in Grayslake where they host monthly events, and she is a volunteer for Grant's Special Olympics team.

In addition to all of her activities, Alyssa has worked at Deacon's Restaurant as a food runner and in her free time she enjoys cooking and going on hikes.

Her plans for the future include attending Lipscomb University in Nashville, Tennessee to study exercise science. She will also continue her athletic career running for the cross-country and track teams.

Grant Community High School

Excellence **in Education** AWARD

Awarded to:

Payton Jordan

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Reason Chosen: Payton Jordan is deserving of the Excellence in Education Award because she is the type of teacher that every parent wants to see as their student's teacher, who every teacher wants to work with on a PLT, and who every school wants on their staff.

Payton's work ethic and dedication to teaching are incomparable. Most notably, she is constantly seeking ways to liven up her daily lessons within her U.S. History classes. Throughout the year, anyone visiting or passing by her classroom can see students engaged in simulations, reading and discussing primary documents, and interacting with each other while getting excited about their learning. She sets clear goals for her students and they know what to expect. Furthermore, she continually encourages her students throughout units, has an excellent rapport with them, and is a kind and understanding person to all her students.

Within the department and U.S. History PLT, Payton is a remarkable asset. She engages in conversations that help drive the instructional focus within the curriculum. She has taken on the responsibility of tackling P4R and Schoology assessments. Payton is our "go-to" and always steps up to help the team, even when she is in the middle of her own tasks. When units are completed, Payton looks at data and wonders where improvements could be made to strengthen the learning experience for students. She is a consistent and solid team player. Beyond that, she is a listener. She supports colleagues when they are struggling but also is there to celebrate accomplishments.

Grant staff and students are lucky to have Payton as a Bulldog. When she isn't in the classroom, she is keeping score for the volleyball teams or gathering students for the next Student Council event. She's dedicated to making GCHS the best it can be. Payton is an integral part of Grant, and she is an outstanding representative of Excellence in Education.

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy Schmidt
Principal



School Board Members Day 2021

Honoring

on School Board Members Day 2021, for dedicated
leadership in education and continuing service to the
children of this community

58

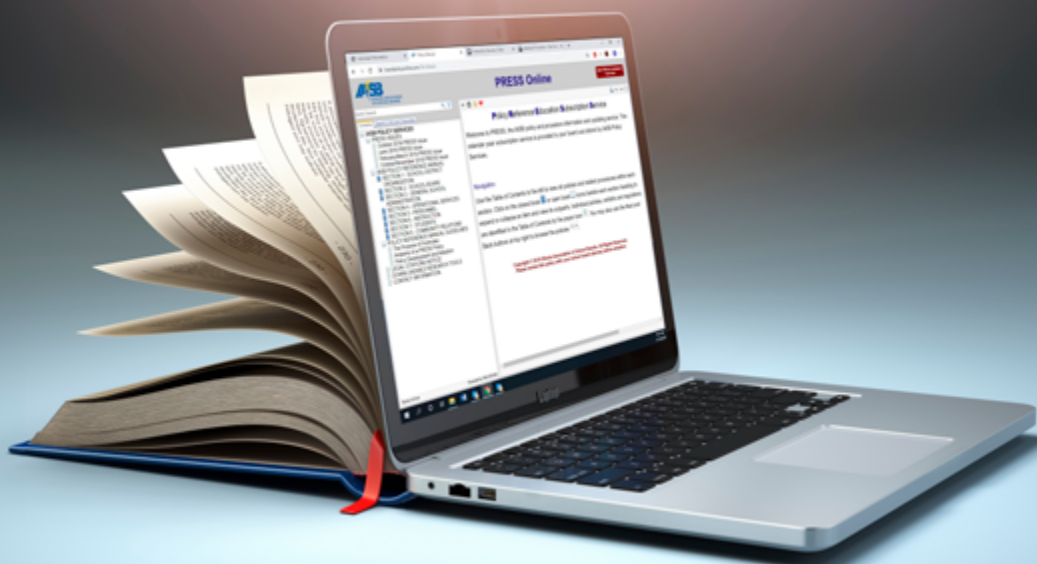
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Inspiration and Leadership

School Board Members Day • November 15, 2021

Policy Services



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i Introduction

What does Policy Services offer?

1 PRESS (Policy Reference Education Subscription Service)

A policy and procedures reference manual,
and periodic **PRESS** Issue updates

4 PRESS Plus

A customized, full-maintenance updating service for
your board policy manual

6 School Board Policies Online

Online publishing of your board policy manual

8 BoardBook® Premier

Online board meeting packet preparation tools

10 Policy Manual Customization

Customization project for your board policy manual

12 Administrative Procedures Project

Customization project for your administrative procedures
manual, in alignment with your board policy manual

14 Staff Directory

In effective school districts,
every part of the organization is
aligned with the ends articulated
by the school board in written
board policy.

– *IASB Foundational Principles
of Effective Governance*

SUBSCRIPTION SERVICES AT A GLANCE

	PRESS	PRESS Plus	School Board Policies Online	BoardBook® Premier
Access to IASB's Policy Reference Manual (PRM)	x	x		
Email Notifications of updates to the PRM and access to PRESS Update Memo	x	x		
Requires a Policy Manual Customization to be completed immediately preceding subscription		x		
Customized suggested updates to the board's adopted policies based on updates to the PRM		x		
Board-adopted updates incorporated into the board's policy manual on an ongoing basis		x	x	
Web-published board-adopted manual for community access			x	
Web-published administrative procedures manual for administrator access			x	
Built-in search engine designed especially for school board policy manuals	x		x	
Interactive links to Legal References and Cross References	x		x	
Archiving of older versions of a policy for district access			x	
Online board meeting packet preparation tools				x

SAMPLE POLICY SERVICES SEQUENCE

Policy Manual Customization

(Bring manual up to date and fully customize for individual district needs.)



PRESS Plus

(Keep manual up to date preserving customization.)



Administrative Procedures Project

(Bring procedures up to date and align with board-adopted policy manual.)



School Board Policies Online

(Make policy manual available online for community access and administrative procedures manual available online for administrator use.)

PRESS

Policy Reference Education Subscription Service

(Annual Subscription Service)

PRESS is the foundational service of IASB Policy Services' subscription and one-time service offerings. As an annual subscription service, it is an online resource for school board members, administrators, and school attorneys looking for well-reasoned sample policies, exhibits, and procedures, plus their legal rationale and legal references supporting them.

PRESS is published through **PRESS** Online at iasb.com and has two components:

1. A **Policy Reference Manual** (PRM) that serves as an encyclopedia of 1200+ pages of sample materials. The PRM helps the board address questions such as:
 - *What are appropriate policy subjects?*
 - *What is the impact of state or federal law?*
 - *What should be addressed in administrative procedures?*
2. **PRESS Issues**, each with an Update Memo, that contain periodic updates and revisions to the PRM based upon changes in the law and best practices.

The PRM and **PRESS** Update Memos are written by IASB's Office of General Counsel with valuable input and suggestions from the **PRESS** Advisory Board (PAB). PAB members are a group of distinguished individuals from the legal and education fields.

PRESS
Policy Reference Education Subscription Service
Policy Reference Manual



Sample page from the Policy Reference Manual

The Policy Reference Manual has eight separate sections.

Each **PRESS** policy is dated.

Applicable legal references and policy cross-references are listed.

Explanations, analysis, rationale, options, and legal references are contained in footnotes; these are for reference purposes and must not be adopted as part of a policy.

July 2017

7:160

Students

Student Appearance ¹

A student's appearance, including dress and grooming, must not disrupt the educational process, interfere with the maintenance of a positive teaching/learning climate, or compromise reasonable standards of health, safety, and decency. Procedures for handling students who dress or groom inappropriately will be developed by the Superintendent and included in the *Student Handbook(s)*. ²

LEGAL REF.:

105 ILCS 5/10-22.25b.
Tinker v. Des Moines Independent School Dist., 89 S.Ct. 733 (1969).

CROSS REF.:

7:130 (Student Rights and Responsibilities), 7:165 (School Uniform), 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.

¹ State or federal law controls this policy's content. 105 ILCS 5/10-22.25b specifically authorizes a school board to adopt a school uniform or dress code policy. **There are hundreds of decisions on dress codes and uniform policies, making it imperative that a board contact its attorney for assistance in applying the law to specific fact situations.**

Generally, if a student's dress has sufficient communicative content, it will warrant First Amendment protection. If protected, a school's ability to regulate the dress will be analyzed according to *Tinker v. Des Moines Independent School District*, 89 S.Ct. 733 (1969) – it may be regulated only if it would substantially disrupt school operations or interfere with the right of others. In *Brand v. Board of Educ. of City of Chicago*, 2006 WL 623651 (N.D.Ill., 2/6/06), *earlier decision*, 326 F.Supp.2d 916 (N.D.Ill., 2004), an Illinois federal court upheld a school's authority to punish students for wearing t-shirts portraying a one-handed boy; the court said: "A school need not tolerate student speech that is inconsistent with the school's basic educational mission even though the First Amendment would protect similar speech or expressive conduct outside of the school setting. This holding is suspect after the Seventh Circuit decision in *Zamecnik v. Indian Prairie School Dist.*, #204, 636 F.3d 874 (7th Cir. 2011). There the court held that the school district violated students' free speech rights by forbidding them from wearing during school hours a T-shirt saying 'Be Happy, Not Gay.'"

A school may regulate student dress that does not have sufficient communicative content to receive free speech protection, provided the regulation is not arbitrary or excessive. Although many courts have ruled similarly with respect to grooming, e.g., hair length, and non-earring piercings, the Seventh Circuit, the federal appellate court that governs Illinois, has struck down school regulations governing hair length and earrings (See *Breen v. Kahl*, 419 F.2d 1034 (7th Cir., 1969); *Crews v. Cleves*, 432 F.2d 1259 (7th Cir., 1970) (exclusion of long-haired student from class constituted denial of equal protection to male students); *Arnold v. Carpenter*, 459 F.2d 939 (7th Cir., 1972); *Holsapple v. Woods*, 500 F.2d 49 (7th Cir., 1974) (limitation of ruling recognized by *Hayden ex rel. v. Greensburg Community School Corp.*, 743 F.3d 569 (7th Cir., 2014) (recognizing school's right to set policy); *Olesen by Olesen v. Board of Educ. Dist. 238*, 676 F.Supp. 820, 822 (N.D.Ill.1987) (male students have a liberty interest in wearing an earring to school). But see *Blau v. Fort Thomas Public Sch. Dist.*, 401 F.3d 381 (6th Cir. 2005) (upheld a Kentucky middle school's student dress code that prohibited visible body piercing other than ears). A school's uniform policy was upheld in *Alwood v. Clark and Belleville Township High School Dist. 201*, 2005 WL 2001317 (S.D.Ill., 2005).

² 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 Handbook can be developed by the building principal, but should be reviewed and approved by the superintendent and board.

Members of the Ill. Principals Assoc. may subscribe to the IPA's Model Student Handbook Service. While this service is not a handbook *per se*, it provides principals with quick, user-friendly access to model student handbook provisions that are attorney drafted and fully aligned with IASB's policy services. For more information, see: www.illprincipals.org/resources/model-student-handbook. See also 7:190-E2, *Student Handbook Checklist*.

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Sample pages from the PRESS Update Memo

ISSUE 99
October/November 2018
Update Memo
Please distribute to board members and appropriate staff.

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Online Instructions

Please follow these three daily steps to log in to PRESS:

- Go to www.iash.com and click on **MY ACCOUNT**.
- Log in using your email address and password:
 - If you do not know your password, do not create a new account, reset your password using your district email address.
 - If you are still having difficulty logging in, please contact your district's superintendent or administrative assistant to make sure you are listed as an authorized user on the district roster.
 - If you continue to have difficulty, please contact: Kim Carter at kimcarter@iash.com.
- Under **My Account Links**, click on **PRESS Login**.

For additional help, click the in the upper right corner. Also available is a 10-minute video tutorial at www.iash.com/press.

IASB
INDEPENDENT ASSOCIATION OF SCHOOL BOARDS

PRESS

Policy Reference Education Subscription Service

This publication is designed to provide information only and is not a substitute for legal advice from the Board members. If you have any questions, please contact Kimberly Brady, 2008 General Counsel and **PRESS** Editor, 435/629-3776, ext. 1234; Marjorie Brubaker, Assistant General Counsel and Assistant **PRESS** Editor, 435/629-3776, ext. 5235; Debra Jacobson, Assistant General Counsel and Assistant **PRESS** Editor, 435/629-3776, ext. 5235; or Rose Zangst, Director, Policy Services, 435/629-3776, ext. 1234.

Please share this **PRESS** Update Memo with all board members and appropriate staff.

Two other important components of **PRESS** may be viewed and downloaded from **PRESS** Online: Committee Worksheets and the updated Policy Reference Manual (PRM) pages.

The Committee Worksheets, found by selecting a **PRESS** Issue at the top of the **PRESS** Online Table of Contents, show suggested changes to **PRESS** material by striking out deleted words and underlining new words.

Updated PRM pages can be found in the IASB **POLICY REFERENCE MANUAL** Table of Contents. For visual instruction about how to download PRM pages and use them to update your policy manual, please go to www.iash.com/press to view the **PRESS** video tutorial located under the header entitled: **PRESS – Policy Reference Education Subscription Service**.

PRESS Bundles

Each bundle summarizes the global reasons for changes to all materials that are listed.

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, quality assurance, five-year review items, etc., are explained in numerical order in the **Revisions to Policies, Administrative Procedures, and Exhibits** table beginning on p. 8.

Please spend time reviewing the **PRESS** online Committee Worksheets for these materials, which will provide further, more in-depth detailed explanations in the footnotes, along with added comment boxes by the **PRESS** Editors when necessary.

Governance

The school board or Assembly's mission:

- IASB SCS 5/10 is school board or responsible and in

Revisions to Policies, Administrative Procedures, and Exhibits – continued

The exhibit is updated to reflect:	
7:100-EJ, Student Handbook Checklist	<p>815 ICS 5/27 (2.3.3), added by P.A. 100-5056 (grade education available to students in grades kindergarten through 8 concerning methods of governing and avoiding traffic impacts related to walking and bicycling); and</p> <p>Advisory Law, 101 ICS 5/23 (1), added by P.A. 100-640 and 101 ICS 10C, amended by P.A. 100-640 (allows students to be given medical cannabis infused products at school or on the school bus subject to certain conditions).</p>
7:100-EJ, Misconduct of Undermining	<p>The exhibit and footnotes are updated to reflect 101 ICS 5/10-2047 (final citation pending), added by P.A. 100-184, and 115-19 (addition of school employee ethics and certification requirements). In addition, information about including a district's targeted school outcome prevention program in the MCS is added. Other minor continuous improvement updates are made.</p>
100-5056	100-640

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, quality assurance, five-year review items, etc., are explained in numerical order.

PRESS Plus

(Annual Subscription Service)

PRESS Plus is IASB's customized, full-maintenance policy update service for school boards that have completed an IASB Policy Manual Customization.



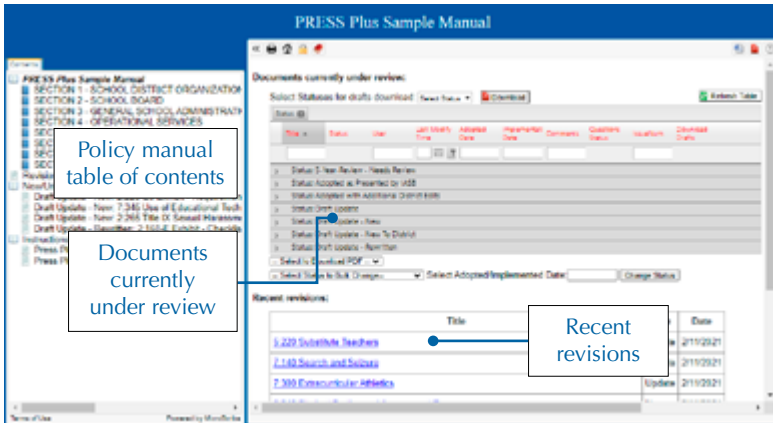
PRESS Plus is based on **PRESS**, IASB's sample policy and procedures information and update service. **PRESS Plus** provides full access to **PRESS**, PLUS it provides additional assistance to help the board keep its policy manual current by:

- Providing **PRESS** Update Issue-based changes, specific to the board's needs, to the board's customized policies through a password-protected online site dedicated to the board's adopted policy manual
- Clearly identifying suggested updates and options in an easy-to-understand format for board review
- Incorporating board-adopted changes into the policy manual

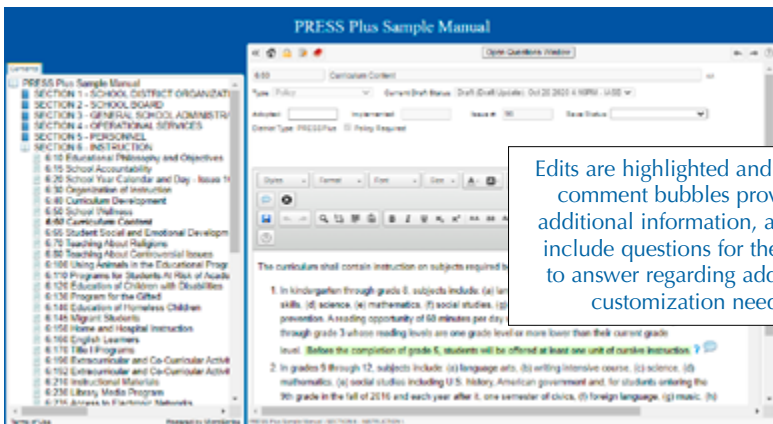
Combine Services for Added Features

Subscribe to both **PRESS Plus** and School Board Policies Online (SBPOL) (online publication of the board policy manual, see pages 6-7) to get additional features including policy archiving, keyword search functionality, interactive links directly to the statutes, available regulations, and/or case law related to the policy, and adopted policies automatically published to the SBPOL-hosted board policy manual for public viewing.

Screenshots from **PRESS Plus**



Edit mode



A Video tutorial, Online User Guide, and link to sign up for one-on-one webinar training are available at www.iasb.com/policy

School Board Policies Online (SBPOL)

(Annual Subscription Service)

Web-publish the board's policy manual at a publicly available link. IASB publishes the manual on the same service platform used for the **PRESS** and **PRESS Plus** services.

The Board Policy Manual Accessed via the District Website

The primary work of the board is governing through written board policy, and the best way to communicate the board's good work to its community is to publish it online. Publishing the policy manual with SBPOL via a link on the district website facilitates online access to the board's governing document with an easy-to-use interface. This increases board transparency and keeps staff, students, parents, and the community informed about the board's current policy directives.



A School Board Policies Online subscription includes:

- Conversion and online publication of the board's current adopted policy manual
- Interactive links from each of the policies directly to legal references, cross-references, and external websites
- Branding of the district's SBPOL webpage with district-specific logo and color scheme
- Rapid updating of submitted updates
- Unlimited access, storage, and updates
- A search engine designed especially for school board policy manuals
- District administration login credentials providing access to an archiving feature and multi-district searching capability

Combine Services for Added Features

Subscribe to both SBPOL and PRESS Plus (IASB's customized, full-maintenance policy update service, see page 4) to get instant updates to your web-published board policy manual any time board-adopted edits are processed through the PRESS Plus service.

The District's Administrative Procedures Manual accessed internally for Administrator Use

SBPOL subscribers have the option to also web-publish the district's administrative procedures manual at a separate link for administrator use.

Webinar demonstration available upon request.

BoardBook® Premier

The Standard in Board Agenda Preparation and Decision Making

(Annual Subscription Service)

Govern board meetings more efficiently by streamlining the preparation, distribution and publishing of board information and materials with BoardBook® Premier, a web-based application service.

Streamlined preparation

- Create the board agenda from scratch or use an old one as a template.
- Search an archive of prior meetings packets and approved minutes.
- Convert attachments to PDF to be viewed as individual downloads or as part of a full PDF board packet.
- Drag and drop agenda items or attachments to reorder the agenda with automatic renumbering and pagination.

Distribution

- Email notifications can be sent when meeting materials are available for viewing. The meeting can be viewed online in an easy to follow paperless view or the entire packet can be downloaded as a PDF for offline viewing
- Notes to the meeting can be added within the BoardBook® Premier program (online) or by printing a hard copy and using the PDF editor.
- Permission levels can be granted to allow different viewers to receive different materials when viewing a meeting.

Publishing

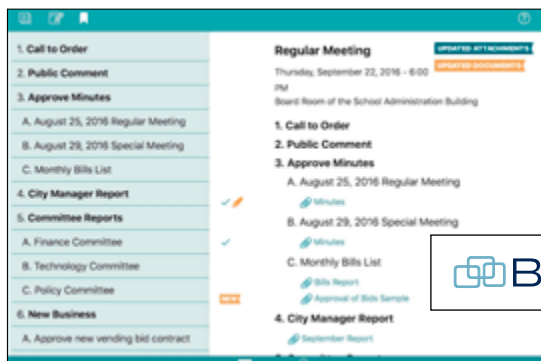
- Meeting notices and materials will be available through a link on the district's website.
- Generate an agenda for online posting based on the meeting that you have created.
- Board minutes can be kept in the system and can be made available to the public.

Other features

- Easy to learn and use
- No software to install
- No set-up fees

A subscription includes:

- Personalized training for staff and/or board members
- Customization for the districts
- Excellent telephone support service
- Online help features



Webinar demonstration available upon request.

 BoardBook®

Boardbook®

Policy Manual Customization

(One-Time Fee)

A Policy Manual Customization is the board's first step toward governing the district through written policy and a required step for boards that want to subscribe to **PRESS Plus** (IASB's customized, full-maintenance policy update service, see page 4).

A Policy Manual developed as part of a Policy Manual Customization:

- Contains written policies that include up-to-date district goals, delegate authority to the superintendent, define operating limits, ensure legal compliance, establish board processes, and provide for monitoring of district progress.
- Includes all policies required by state and federal law and regulations.
- Has an easily identifiable coding system, alphabetical index, and table of contents.
- Contains individual policies that are clear and concise, with legal references and cross-references to related policies.
- Has adoption dates that are clearly stated at the end of each policy.

Board Involvement

During a Policy Manual Customization, an IASB policy consultant will work with the board and superintendent to develop a new and up-to-date local school board policy manual. This policy manual will be based upon IASB's Policy Reference Manual and will be customized to include the board's current policies and practices, as appropriate.

Professional Development

The board will benefit from in-district board development on the topics of effective board governance, the policymaking roles of the board, and board/superintendent roles and responsibilities.

The Process

The customization process may vary to meet individual preferences and needs of the board.

Generally, it proceeds as follows:

1. The policy consultant, board members, and superintendent meet in the district to outline the process and meeting dates, and to review board and district operations and current practices.
2. The policy consultant prepares and delivers a draft policy manual based upon IASB's Policy Reference Manual, input from the first meeting, and current district documents.
3. Board members and administrators review the draft manual.
4. The policy consultant, board members, and superintendent meet up to three times in the district to review, edit, and further customize the policy manual. Additional meetings may be requested by the board at a per-visit fee.
5. The policy consultant prepares and delivers an edited manual ready for review and board adoption.
6. Adoption dates are added by IASB, and the board receives a final copy of the manual.

Updating the Manual Following Adoption

See page 1 for information about **PRESS**, and page 4 for **PRESS Plus**.

Communicating the Adopted Manual

See page 6 for information about School Board Policies Online (SBPOL).



Administrative Procedures Project

(One-Time Fee)

An Administrative Procedures Project aids administrators in their implementation of the board policy manual's directives, so the board can fulfill its monitoring role. An Administrative Procedures Project is available to districts that subscribe to **PRESS Plus** or have recently completed a Policy Manual Customization.

An Administrative Procedures Manual Developed as Part of an Administrative Procedures Project:

- Includes all procedures expressly required by current board policy, and state and federal law and regulations.
- Is aligned with current board policy and district practices and is based upon the Policy Reference Manual (PRM).
- Has an easily identifiable coding system, alphabetical index, and table of contents.
- Contains individual administrative procedures and exhibits that are clear and concise, with legal references and cross-references to related materials.
- Is coded to correspond to the board policies it implements.
- Has implementation dates that are clearly stated at the end of each procedure and exhibit.

The Process

The process may vary to meet individual preferences and needs of the district.

Generally, it proceeds as follows:

1. The district provides a contact person and/or a committee of administrative staff members to work with an IASB policy consultant in the development and editing of the administrative procedures manual.

2. The policy consultant prepares and delivers to the district a draft administrative procedures manual based upon IASB's Policy Reference Manual, and customized according to the requirements of the board's adopted policy manual.
3. Administrative staff members review the draft manual.
4. The policy consultant and administrative staff members meet up to two times in the district to review, edit, and further customize the administrative procedures manual. Additional meetings may be requested by the district at a per-visit fee.
5. The policy consultant prepares and delivers an edited manual ready for review.
6. Implementation dates are added by IASB, and the district receives a final copy of the manual.

Updating the Manual Following Implementation

See page 1 for information about PRESS.

Communicating the Implemented Manual

See page 6 for information about School Board Policies Online (SBPOL).



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An IASB Policy Services representative would be happy to speak with you about the benefits and pricing of each of its offerings.

Services:	Annual Fee	One-Time Fee
PRESS (Policy Reference Education Subscription Service)	\$980.00	
PRESS Plus A subscription to PRESS and completion of a Policy Manual Customization are required prior to subscribing to PRESS Plus	\$920.00	\$950.00 Publishing Fee*
School Board Policies Online (SBPOL)	\$2,500.00	\$950.00 Publishing Fee*
Administrative Procedures Online (APOL) The district must be subscribed to SBPOL before subscribing to APOL	\$1,600.00	
Policy Manual Customization	n/a	\$6,200.00
Administrative Procedures Project Administrative Procedures Project Fee will be discounted by 10% if the project immediately follows a completed Policy Manual Customization	n/a	\$6,200.00

**Publishing fee is paid only once by districts subscribing to both PRESS Plus and SBPOL.*



Grant Community High School

District 124 CALENDAR



2022

August '22						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September '22						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October '22						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November '22						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December '22						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

88 days—Semester 1

Aug. 3	Freshmen Orientation
Aug. 8, 9	Institute Days, No Student Attendance
Aug. 10	1st Day of Student Attendance
Aug. 17 & 24	School Improvement Meetings, 9:25am Flex Time Start
Aug. 25	Back to School Night, 1:35 Early Release
Sept. 5	Labor Day, Legal School Holiday
Sept. 7, 14, 21, 28	School Improvement Mtgs, 9:25am Flex Time Start
Sept. 9	Progress Report
Sept. 23	Institute Day, No Student Attendance
Sept. 30	Homecoming
Oct. TBD	PSAT Testing
Oct. 5, 12, 19, 26	School Improvement Meetings, 9:25am Flex Time Start
Oct. 10	Columbus Day, Legal School Holiday
Oct. 12	Progress Report
Oct. 27	Parent/Teacher Conferences, 5:00 to 8:00 pm
Oct. 28	Parent/Teacher Conf., 8:00am-Noon, No Student Attendance
Nov. 2, 9, 16	School Improvement Meetings, 9:25am Flex Time Start
November 8	General Election Day, Legal School Holiday
Nov. 11	Progress Report
Nov. 23, 24, 25	Thanksgiving Recess, No School
Dec. 7	School Improvement Meetings, 9:25am Flex Time Start
Dec. 19, 20, 21	Semester Exams
Dec. 22 - Jan 4	Winter Break
Jan. 5	School Resumes, 2nd Semester Begins
Jan. 11, 18, 25	School Improvement Meetings, 9:25am Flex Time Start
Jan. 16	Martin Luther King's Birthday, Legal School Holiday
Feb. 1	Progress Report
Feb. 1, 8, 15, 22	School Improvement Meetings, 9:25am Flex Time Start
Feb. 17	Institute Day, No Student Attendance
Feb. 20	President's Day Observed, No School
Mar. 1, 8, 15, 22	School Improvement Meetings, 9:25am Flex Time Start
Mar 8	Progress Report
Mar. 27-31	Spring Break
Apr. TBD	PSAT/SAT Testing
Apr. 5, 12, 19, 26	School Improvement Meetings, 9:25am Flex Time Start
Apr. 7	Day of Non-Attendance
Apr. 19	Progress Report
May 3 & 10	School Improvement Meetings, 9:25am Flex Time Start
May 5	Prom, 1:35 Early Release
May 16, 17	Senior Final Exams
May 18, 19, 22	Freshmen, Sophomore, Junior Final Exams
May 21	Graduation
May 23, 24, 25, 26, 30	- Emergency Days, if necessary
May 29	Memorial Day

2023

January '23						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February '23						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March '23						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April '23						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May '23						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

89 days—Semester 2

***Calendar is subject to revision
Updated: 11/8/2021**

◆ Freshmen Orientation

☆ First Day of School

○ Parent/Teacher Conf.

✕ No Student Attendance

△ Flex Time Start-9:25am

□ End of Semester

⊙ Graduation

Out of State or Overnight Athletics Trip Request

Name of Event	Baseball Spring Trip
Coach in Charge	David Behm
Sport	Baseball
Destination (City and State)	Marion, IL
Destination (Location of Event)	Rent One Ball Park
Dates of Event	March 27th-31st
Description of the Event	(Attached)
How will You Fund the Event	(Attached)
Value to the Athletes	(Attached)
Names of Chaperones	David Behm Bryan Talbot
Date and Time Leaving for the Event	Sunday March 27th, 2022 - 8AM
Date and Time Returning from the Event	Immediately following game on Thursday March 31st, 2022 (Games are TBA)
Approval from Athletic Director	<i>Monica B. Ross</i>

Rec 11/5/21 7A

Marion, IL Spring Trip Grant Baseball 2022

Purpose: The trip provides a unique opportunity for the team to build a foundation for their season. The trip allows for the program to enhance the experience of the varsity players by providing multiple opportunities to practice & play together, time to spend improving relationships on the team, and create an exciting and rewarding trip for the team.

The trip provides multiple opportunities for the varsity team to play baseball. Traveling to Marion will give all players on the team multiple opportunities to play games in a short period of time. This is possible due to the warm weather and facilities at Rent One Ball Park. In addition to games, in the past we were able to practice multiple times at Rent One Ball Park. Rent One Ball Park is the facility for the Southern Illinois Miners independent baseball team of the Frontier League.

As well, the trip would provide a bonding opportunity for teammates as they prepare for a difficult spring schedule. The varsity team has traveled to Marion, IL 5 previous seasons and the program has received only positive feedback from parents and players about their experience.

Overview: The trip would consist of 4-6 baseball games played at Rent One Ballpark in Marion, IL and local high schools. The games generally consist of both varsity and "JV" games, allowing for all players to get multiple opportunities to play on the trip. The game times and opponents are to be determined. There will be practices scheduled as well. There will be 2 baseball coaches chaperoning the estimated 24 players on the varsity team.

Dates: Sunday March 27th through Thursday March 31st

- Leave from GCHS on Sunday March 27th @8:00 AM
 - Arrive back to GCHS on Thursday March 31st
-

Costs: The costs will be covered by the Baseball program.

- Transportation - GCHS Mini Buses
 - o Fox Lake to Marion, IL = 5 Hours and 45 Minutes
 - o Hotel Distance to Ball Park (0.7 Miles)
 - o Gas Total = \$500.00
- Hotel Rooms
 - o Drury Inn - Marion, IL
 - o Approximately 26 players/coaches - 4 per room = 7 Rooms for 4 Nights
 - o 7 Rooms @ 118/Night Lodging Total = \$3,304.00
- Food
 - o Breakfast provided by Hotel
 - o 4 Lunches & 4 Dinners provided by the team.
 - o Dinner: 8 total meals. \$10/Meal
 - o 10\$.Per Meal x 26 Players/Coaches = \$260.00 Meal Total = \$2,080

Total Projected Cost $\bar{81}$ \$5,884.00

Projected Itinerary

The itinerary below is from 2019, the last time we took the Spring Break trip to Marion, IL. The 2022 details have not yet been finalized. However, the trip will be very similar for 2019 and this will help give a general idea of the trip.

Marion Spring Trip 2019 Sunday March 24th – Thursday March 28th

General Information

Hotel –

Drury Inn
2706 West Deyoung
Marion, IL 62959
Telephone: (618) 997-9600

Fields –

Rent One Park
1000 Miners Drive
Marion, IL 62959
info@southernillinoisminers.com
Telephone: (618)998-8499

Departure –

Leave from GCHS on Sunday March 24th @ 8 AM

Please arrive at 7:15 AM to load equipment and luggage.

Equipment and luggage: The players can bring one smaller bag of things they need on the bus. All other equipment will be loaded into a parent's car that will be traveling with the team to Marion.

Room Assignments - TBD

Game Schedule –

Monday March 25th -	3PM v. Mundelein @ Rent One
Tuesday March 26th –	2 PM v. Dundee Crown @ Rent One
Wednesday March 27th–	7 PM v. Prairie Ridge @ Rent One
• Thursday March 28 th -	10:30 AM v. Jacobs @ Rent One

*I'm still trying to add a JV game in the schedule but haven't been able to get a field yet. I'll update if I get something confirmed.

Meal Information –

Breakfast will be at the hotel every day. The team will have lunch and dinner together every night provided by the baseball program. Every meal will be provided except the stops to eat on the way down and the way back.

Sunday March 24th

7:15: Arrive at Grant. Load gear in vans or trailer.

7:45: Team Meeting – Varsity Locker Room

8:00: Leave GCHS

12:00: Stop for Lunch and Gas

3:30: Arrive at Drury Inn – Marion, IL

3:40: Unload vans and check into hotel

4:45: Leave for practice @ Rent One Ball Park

5:00-7: Practice @ Rent One Ball Park

7:30: Team Meeting – Hotel Conference Room

8:00: Team Dinner – Hotel Conference Room

8:20: Free Time @ hotel

9:30: Room Check - Players stay in rooms

10:00: Lights Out

Monday March 25th

6:00-7:00: Breakfast @ Hotel

8-12: Free Time at Hotel

12:00: Team Meeting and Lunch

1:30: Leave Drury Inn for Rent One

3:00: **Grant v. Mundelein @ Rent One**

7:00: Team Dinner at 17th Street BBQ I be a fat guy. Yeah

*All families are welcome to join the team this evening. We have a room reserved.

8:30: Study Table

*Depending on grades some players will be required to attend.

9:30: Room Check - Players stay in rooms

10:00: Lights Out

Tuesday March 26th

6:00-7:30: Breakfast @ Hotel

8-11: Free Time at Hotel

11:30: Team Meeting & Lunch

12:30: Leave Drury Inn for Rent One

2:00: **Grant v. Dundee Crown @ Rent One**

*Immediately following the game we will head back to the hotel. Dinner will be immediately after the game.

7:00: Team Dinner @ O'Charleys

8:00: Free Time @ hotel and Study Table

10:30: Room Check - Players stay in rooms

10:45: Lights Out

Wednesday March 27th

6:00-9:00: Breakfast @ Hotel

9:00: **JV game v. Mundelein @ John A. Logan College**

12:00: Lunch – Hotel Conference Room

1-5: Free Time at Hotel

*Study table 1-3 PM.

5:45: Leave Drury Inn for Rent One

7:00: **Grant v. Prairie Ridge @ Rent One**

*We will eat dinner in the hotel conference room immediately after the game.

10:30: Room Check & Lights Out

Thursday March 28th


6:00-7:30: Breakfast @ Hotel

*Players should be packed before the game.

9:00: Leave Drury Inn for Rent One Ball Park

10:30: Grant v. Jacobs

*Immediately following the game we will return to hotel. Players will have time to change and finishing packing we will then leave the Drury Inn as soon as possible. We will return to Fox Lake at approximately 8 PM.

Name of Event	Dvorak Invitational
Coach in Charge	Mark Jolcover/Lenny Grodoski
Sport	Wrestling
Destination (City and State)	Machesney Park, Illinois
Destination (Location of Event)	Harlem High School
Dates of Event	December 18th and 19th
Description of the Event	(Attached)
How will You Fund the Event	We will fund the event through fundraisers.
Value to the Athletes	(Attached)
Names of Chaperones	Mark Jolcover Lenny Grodoski Anthony Johnson
Date and Time Leaving for the Event	Saturday December 18th 5:00AM
Date and Time Returning from the Event	Immediately following the finals on Sunday December 19th.
Approval from Athletic Director	

Rec. 11/18/21 JA

Harlem, IL Winter Dvorak Invitational Grant Wrestling 2021-2022

Purpose: We will be wrestling in the state's premier wrestling tournament "The Dvorak." It is a two-day Varsity Wrestling tournament held at Machesney Park Harlem High School on Saturday, December 18, 2021 and Sunday December 19, 2021. This is the most elite and historic wrestling tournament in the state of Illinois. Our athletes will be able to see the top competition from around the state and country to help best prepare us to have success in the IHSA State Series in February.

Overview: The trip would consist of 2 days of wrestling. Each wrestler would have anywhere from 2 to 9 matches depending on the success they have. We will be entering 14 varsity wrestlers into the tournament. There will be 3 varsity coaches traveling to Harlem High School with our athletes

Dates: Saturday December 18th- Sunday December 19th.

- Leave from GCHS on Saturday December 18th at 5:00AM via White Busses driven by coaches.
 - Arrive back to GCHS on Sunday December 19th at approximately 9:00PM
-

Costs: The costs will be covered by the wrestling program.

- Transportation - GCHS Mini Bus
 - o Fox Lake to Machesney Park 100 miles round trip
 - o **Gas Total = \$150**
- Hotel Rooms
 - o Riverview Inn and Suites- 700 W Riverside Blvd, Rockford, IL
 - o Approximately 14 wrestlers and 3 coaches – 4 per room and 1 room for coaches. 5 rooms total
 - o 5 Rooms @ 105/Night **Lodging Total = \$530**
- Food
 - o Breakfast provided by Hotel
 - o Food brought from home for post weigh-ins day 1
 - o Grocery Store Trip for Food throughout the tournament (post weigh ins)
 - o 1 meal post tournament
 - o 2 grocery store trips (approximately \$75 each) + 1 meal \$10 per athlete + 3 coaches= 170
 - o Total Food Cost Approx- \$320

Total Projected Cost = \$1,000



2021 Resolutions Committee Report

For the 2021 Delegate Assembly meeting
on November 20, 2021

September 2021

For further information please contact Shelly Bateman at (217) 528-9688, ext. 1137

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Springfield, IL 62703
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One Imperial Place
1 East 22nd Street, Suite 20
Lombard, IL 60148-6120
(630) 629-3776 • Fax (630) 629-3940

TO: Board Members and Administrators

FROM: Simon Kampwerth, Jr., Resolutions Committee Chair

DATE: September 2021

SUBJECT: 2021 Resolutions Committee Report to the Membership

Thank you for your interest in the 2021 Resolutions Committee Report to the Membership. Proposals set forth in this report will be acted upon at the Annual Meeting of the IASB Delegate Assembly, which convenes at 10:30 a.m. on Saturday, November 20, 2021.

The Resolutions Process is vital to the Association's mission, and the Delegate Assembly is one of the most important functions conducted by IASB. It gives member districts ownership in the Association and the opportunity to establish the direction of the Association and its major policies. Every member district has a delegate, a vote, and a voice.

Participation in the resolutions process is important. Submitting new resolutions, discussing the resolutions at your local board meeting, sharing your insight with other boards, and sending a well-informed delegate to the assembly all are key actions for you to take.

This booklet is provided in the fall and is intended to allow your board time to discuss the resolutions. You can use the *My Board's Recommendations* on page 4 to track how your district wants to vote. We hope that this will increase participation and enthusiasm from member districts.

Your board will need to choose one delegate and can then register that delegate online with IASB in advance. **Please note, only roster managers can register a delegate online.**

On behalf of the Resolutions Committee, thank you for your interest in the Resolutions Process.

**Service of the following school board members on the 2021
Resolutions Committee is acknowledged with sincere appreciation.**

Chair	Simon Kampwerth, Jr.	Peru ESD 124
Abe Lincoln	Amy Reynolds	Rochester CUSD 3A
Blackhawk.....	Julie Wagner	Mercer County SD 404
Central IL Valley.....	Charlie Zimmerman.....	Washington SD 52
Corn Belt.....	Nick Sartoris.....	Pontiac THSD 90
DuPage.....	James Blair	Salt Creek SD 48
Egyptian.....	Lisa Irvin.....	Opdyke-Belle Rive CCSD 5
Illini.....	Elizabeth Sotiropoulos.....	Champaign CUSD 4
Kaskaskia	Kent Kistler.....	Brownstown CUSD 201
Kishwaukee.....	Stephen Nelson	Sycamore CUSD 427
Lake.....	Odie Pahl	Gurnee SD 56
North Cook	Anna Klimkowicz	Township HSD 211
Northwest	Steve Snider	Eastland CUSD 308
Shawnee.....	Vernon Stubblefield.....	Cairo CUSD 1
South Cook.....	Wilbur Tillman	Dolton SD 149
Southwestern.....	Currently Vacant.....	
Starved Rock.....	Carol Alcorn.....	LaSalle-Peru THSD 120
Three Rivers	Chris Trzeciak.....	Homer CCSD 33C
Two Rivers	Rodney Reif	Carrollton CUSD 1
Wabash Valley.....	Chad Weaver	Hutsonville CUSD 1
West Cook.....	Dianne Williams.....	Maywood-Melrose Park-Broadview SD 89
Western	Scott Vogler	West Prairie SD 103

Delegate Assembly Agenda

1. Call to Order
2. Report of the Credentials Committee
3. Approval of Delegate Assembly Business Rules
4. President's Report, Tom Neeley
5. Executive Director's Report, Thomas Bertrand, Ph.D.
6. Financial Report, Linda Eades
7. Election of Officers
 - A. Nominating Committee Report, Joanne Osmond, Nominating Committee Chair
8. Resolutions Committee Report, Simon Kampwerth, Jr., Resolutions Committee Chair
 - A. New Resolutions
 - B. Amended Existing Position Statement
 - C. Reaffirmation of Existing Positions
9. Belief Statements
 - A. New Belief Statements
 - B. Amended Belief Statement
11. Adjournment

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My Board's Recommendation

Support/Oppose

NEW RESOLUTIONS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Pre-Service Teacher Education and Licensure in Literacy |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Student Safety and Protection Plan |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. School Board Member Compensation |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Board Member Childcare Reimbursement |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Remote-Virtual School Board Open Meetings |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Reorganize Board – From 28 to 40 days |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Indigenous People Curriculum Inclusion |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Science of Reading Curriculum |
| <input type="checkbox"/> | <input type="checkbox"/> | 9. Health & Sex Education Curriculum |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. Cannabis Sales |
| <input type="checkbox"/> | <input type="checkbox"/> | 11. Clean Energy Infrastructure Federal Funding |
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Electric School Buses/Charging Stations Federal Funding |
| <input type="checkbox"/> | <input type="checkbox"/> | 13. Landscaping Federal Funding |
| <input type="checkbox"/> | <input type="checkbox"/> | 14. Expand Broadband Internet Access |
| <input type="checkbox"/> | <input type="checkbox"/> | 15. Child Safe Gun Storage |
| <input type="checkbox"/> | <input type="checkbox"/> | 16. School Code Review |

AMENDED EXISTING RESOLUTION

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 17. Constitutional Amendment on School Funding |
|--------------------------|--------------------------|--|

REAFFIRMATION OF EXISTING POSITIONS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 18. Position Statement 1.16 Charter Schools – Renewal of Charters |
| <input type="checkbox"/> | <input type="checkbox"/> | 19. Position Statement 1.17 Charter Schools – At-Risk Students |
| <input type="checkbox"/> | <input type="checkbox"/> | 20. Position Statement 2.25 State Authorized Charter School Funding |
| <input type="checkbox"/> | <input type="checkbox"/> | 21. Position Statement 2.04 Funding Special Education Programs |

NEW BELIEF STATEMENTS

- | | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | 22. Prepare All Students to Succeed |
|--------------------------|--------------------------|-------------------------------------|

AMENDED BELIEF STATEMENT

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 23. Physical and Mental Health of Students |
|--------------------------|--------------------------|--|

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DELEGATE ASSEMBLY BUSINESS RULES

- Business Procedures** — Robert's Rules of Order Newly Revised shall govern.
- Credentials** — Delegates shall be registered with the Credentials Committee.
- Delegate Seating** — Only those delegates seated in the reserved section will be permitted to participate in the business session.
- Recognition by Chair** — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
- Debate on the Floor** — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
- Calls for the Question** — A delegate may "call for the question" to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
- Consent Agenda** — Use of a Consent Agenda to expedite the proceedings is authorized. Proposed resolutions which have been recommended "Do Adopt" by the Resolutions Committee may appear on a Consent Agenda.
- Appeals** — Those delegates wishing to appeal a "Do Not Adopt" recommendation of the Resolutions Committee, and have met the notice provisions required by Article IX, Section 5 of the IASB Constitution, shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly. Appeals shall only be accepted from the submitter of the proposed resolution that has received the negative recommendation of its proposal. Those proposed resolutions that have received a "Do Not Adopt" recommendation from the Resolutions Committee, and of which the committee has not received a timely written appeal of the negative recommendation from the submitting entity, will not be considered by the Delegate Assembly.
- Reaffirmation of Existing Position Statements** — The Delegate Assembly has the authority to reaffirm existing Position Statements. Proposals to reaffirm an existing position may be initiated by member school boards or the Resolutions Committee. All such proposals shall be submitted through the same procedure as all other resolutions and shall meet all criteria and constitutional timelines applicable to all resolutions.
- Other Recognition** — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
- Voting** — The indications to signify voting shall be specified by the presiding officer.
- Nomination** — the consent of any nominee from the floor during the election of officers must be secured in writing prior to presentation to the Delegate Assembly, as required in Article IV, Section 1, of the IASB Constitution.

RESOLUTIONS PROCEDURES

1. Types of Resolutions — (Article IX, Section 1) Resolutions may be either in the form of a position statement or a belief statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts. Belief statements express significant values commonly held by local boards of education; they may or may not call for action to be taken by the Association.

2. Proposals — (Article IX, Section 2) Resolutions for proposed position statements or belief statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.

3. Presentation of Resolutions — (Article IX, Section 3) The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements or belief statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly.

4. Annual Review — (Article IX, Section 4) The Resolutions Committee shall annually review currently in force position statements and belief statements to determine whether they are consistent with the current positions or beliefs of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement or belief statement that is not consistent with the current positions or beliefs of Association members. All position statements and belief statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.

5. Appeals — (Article IX, Section 5) Any Active Member, Association Division, or Association Board of Directors, that has submitted a proposal that has received a negative

recommendation from the Resolutions Committee, shall have the right to appeal the decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. The committee must be in receipt of the written appeal no later than the close of business eight calendar days before the Annual Meeting of the Delegate Assembly. A majority of the delegates present and voting at the Annual Meeting of the Delegate Assembly is required for consideration of appeals.

6. Amendments to Resolutions — (Article IX, Section 6) Any proposed amendment to a resolution that does not meet the time requirements as set in Section 3 above shall be immediately remanded to the Resolutions Committee for consideration.

7. Late Resolutions — (Article IX, Section 7), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75) percent majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.

8. Order of Resolutions — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local State Federal Relations, and District Organization and Elections. Reaffirmation or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.

NOMINATING COMMITTEE REPORT

AUGUST 2021

The 2021 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:00 a.m.,
Saturday, November 20, 2021

President Simon Kampwerth, Jr.
Peru ESD 124

Vice President Mark Harms
Flanagan-Cornell Unit District 74

2021 NOMINATING COMMITTEE MEMBERSHIP

Joanne Osmond, Chair,
Immediate Past President

Mark Christ
Director, Southwest Division

Thomas Ruggio
Director, DuPage Division

Sue McCance
Director, Western Division

Sheila Nelson
Director, Shawnee Division

David Rockwell, Alternate
Director, Blackhawk Division

Jim McCabe, Alternate
Director, Starved Rock Division

NEW RESOLUTIONS

BOARD – EMPLOYEE RELATIONS

1. Pre-Service Teacher Education and Licensure in Literacy

Submitted by: Avoca SD 37

BE IT RESOLVED THAT the Illinois Association of School Boards shall advocate for legislation mandating the Illinois State Board of Education require pre-service teachers seeking licensure in the areas listed complete at least one undergraduate level literacy education course solely dedicated to scientifically proven methods of reading instruction. Before being granted licensure in the following areas, individuals must receive a passing score on the most recently published Foundations of Reading Exam using cut scores in the formal standard setting process. Licensure areas that should meet these requirements are: Early Childhood Education, Early Childhood Special Education, Elementary Education, English Language Arts, Middle Grades Language Arts, Reading Specialist, Reading Teacher, Special Education, Speech Language Pathologist, and English Language Learner Teachers.

District Rationale: In the 2019 National Assessment of Educational Progress report, only 34% of Illinois 4th graders and 35% of Illinois 8th graders taking the test scored as “Proficient or Above” for their grade level. Low literacy level can be a lifelong obstacle to success, academically and economically. Such an obstacle not only correlates to behavioral challenges and higher dropout rates for students, but in the long term low literacy represents a challenge for communities and broader economic success in Illinois. For too long, despite there being clear scientifically supported evidence on how to teach our youngest students to read successfully, teacher education programs in Illinois have failed to provide pre-service teachers the appropriate coursework. These methods are clearly identified by long-standing scientific research and include but are not limited to: phonemic awareness, phonics, spelling, decoding, and comprehension.

In a 2020 study conducted by the National Council on Teacher Quality, 43% of university teacher education programs in Illinois earned a “D” or “F” grade for how they prepared students to teach scientifically proven methods for reading. “Not only does Illinois not do well, but there are no signs of improvement and that runs counter to what we’re seeing in many states,” said Kate Walsh, president of the National Council on Teacher Quality. “It’s extremely frustrating to see. Kids aren’t learning how to read and what is more damaging to your life than not learning that essential skill?” The most effective path is to ensure that teachers in Illinois are trained in the scientifically proven methods of reading instruction so that the future of Illinois students, communities, and the economy is more secure than it is today.

Resolutions Committee Rationale: The Resolutions Committee heard testimony on the need for an overhaul to the way teachers are prepared to teach students to read. After much discussion, the committee asked if the district would be willing to accept the language in the staff rationale and the district declined. They were then asked if they would be willing to add ELL teachers to the Resolution, and they accepted that change.

The new language would read: “Be it resolved that the Illinois Association of School Boards shall advocate for legislation mandating the Illinois State Board of Education require pre-service teachers seeking licensure in the areas listed complete at least one undergraduate level literacy education course solely dedicated to scientifically proven methods of reading instruction. Before being granted licensure in the following areas, individuals must receive a passing score on the most recently published Foundations of Reading Exam using cut scores in the formal standard setting process. Licensure areas that should meet these requirements are: Early Childhood Education, Early Childhood Special Education, Elementary Education, English Language Arts, Middle Grades Language Arts, Reading Specialist, Reading Teacher, Special Education, Speech Language Pathologist, and English Language Learner Teachers.

The Resolutions Committee RECOMMENDS DO ADOPT.

2. Student Safety and Protection Plan

Submitted by: Mercer County SD 404

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate for legislation which provides local school boards the option of developing Student Safety and Protection Plans which allow voluntary district employees, in any capacity, the ability to carry a concealed firearm on district property, provided the employee has a valid Illinois Firearm Owners Identification (FOID) card, holds a certified Illinois Concealed Carry License, and has completed all additional trainings and certifications set forth by the respective school board, one of which must include yearly certified active shooter training. Only district employees who fulfill all requirements listed and receive superintendent and board approval would be eligible as an active and armed part of the Student Safety and Protection Plan.

District Rationale: The safety and protection of our students and school staff is one of the top priorities in each district. School boards are always asking what more they can do to prevent or stop a tragedy from occurring in their schools. One proposal is to allow local school districts the option to have voluntary armed staff in their buildings.

The most misunderstood part of this topic is that this resolution is about LOCAL CONTROL, one of IASB’s top priorities. This resolution if adopted would not compel or require any school district or school board to develop or implement an armed staff plan. Our state is not homogenous

north to south, east to west. Our communities and districts differ greatly. Some communities are perfectly comfortable with having their teachers and school staff trained and armed so they can protect the people in their buildings. Other communities are adamantly opposed to the idea. That is OK! The districts in our state should be allowed to determine what is best for them, rather than those in Springfield who do not know or understand communities outside their own.

As for Mercer County, it sits along the Mississippi River, just south of the Quad Cities. The District is 378 square miles in area. We have five buildings in three towns, one which doesn't have a police force of its own, and a second which has one full-time officer. The third town has its own police department, as well as the sheriff's department, since it's the county seat. One huge issue we face is the response time. The junior high is seven to eight minutes away from ANY police presence and an elementary is 20 minutes away from the sheriff's department.

Prior to 2017, Mercer County only had one SRO at the high school for four hours per day. We have been trying to hire SRO's for our five buildings for five years now. At first we wondered where we would find the money to hire five officers. But we knew that in a few years' time the TIF would expire and we would have increased revenues locally. In the meantime, we had private citizens approach us, offering to cover those costs until the TIF came off. Since the offer, we have been working with both the county sheriff and the city police, attempting to hire five SRO's.

Even with the money available, getting staff to fill the positions has been a nearly impossible task. We appreciate the resolution proposed by Wheeling SD in 2019 to provide funding to districts without the means to pay SRO salaries, but that won't solve our situation. The city police chief has been authorized by his city council to hire more officers for years now, but is having little luck. He was able to secure an SRO for our high school in the 2020-2021 year, but he left the position after only a few months. As for the sheriff's department, they are in the same boat finding staff, but are also handcuffed by a county board struggling with a horrific financial situation. When we approached the county board about adding SRO's from their department, with the district willing to pay for the nine months they would work for us, we were turned down. We came back with an offer to pay for all 12 months, despite the officer working three months for the county. That they did accept. Now we have one full time SRO in one building out of the five. They have not been willing to approve any more officers through the sheriff's department, even with us funding the position 100%.

Setting aside our inability to get SRO's to staff our buildings, our board still believes individual districts should be allowed to decide how best to operate. Local board members live in their communities and know them better than anyone else can. Each of our districts is unique, but one thing we all agree on – we are adamant about our students' safety. We have differing ideas about how to accomplish that, but it IS everyone's goal. I know this resolution puts forth an idea that some districts would not approve for themselves. But there

ARE districts in this state who WOULD be comfortable with this solution. Why does one size have to fit all on this issue? What we are asking for is a CHOICE. It may not be your district's choice, and that's OK. Local control is a great principle for IASB.

Resolutions Committee Rationale: The Resolutions Committee discussed that the proposed resolution had been presented several times before it being rejected by the Delegate Assembly every time. The submitting district is a rural district with a long response time for emergency personnel to arrive at the school. While the district has money available to hire a Student Resource Officer (SRO), it struggles to hire or keep one at the school. The resolution would allow a protection plan that allows a voluntary school district the ability to carry a concealed firearm on school grounds, provided that employee has completed all the proper training and certifications necessary and required by the school district. After lengthy discussion, a motion was made to "Do Not Adopt." That motion failed. After additional discussion including the need to address the SRO situation, a motion was made and that motion carried.

The Resolutions Committee RECOMMENDS DO ADOPT.

BOARD OPERATION AND DUTIES

3. School Board Member Compensation

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall support legislation that provides for fair and reasonable compensation for school board members. This compensation shall help relieve the financial burden incurred by board of education members so that they can attend school board meetings, board committee meetings held in compliance with the Illinois Open Meetings Act, and for events regarding school district staff and other official school board business not already compensated.

District Rationale: The board of education has a vested interest in ensuring that every eligible community member who wishes to serve their public school students as a board member is not excluded from serving due to financial reasons. Serving on a board of education requires board members to miss work, facilitate childcare and other family care, and travel. These needs can be very costly, which creates inequitable barriers to democratic service. Board members can spend many hours a week attending regular and special board meetings, Board and Superintendent Committee meetings, and events regarding school district staff (from 4.02 Board Member – Travel Reimbursement). These duties are essential to being an effective board member. Local board of education members in Illinois do not receive a stipend or any other form of compensation, unlike many other elected officials. This can make serving on a board of education impossible for community members who are otherwise eligible to serve as an elected or appointed school board member, but who cannot afford the personal costs associated with service. This especially impacts parents and guardians

of school children because they have to pay for childcare, which disproportionately impacts potential policymakers who know their community's students best, and people who are of lower economic status who cannot afford to miss work to attend school board meetings and related events. The purpose of this resolution is to remove barriers to serving on school boards so that the representation of school board members across the state more accurately reflects the demographic makeup of each school district's student population.

Resolutions Committee Rationale: The Resolutions Committee discussed several recurring themes regarding their opposition to providing school board member compensation. Similar resolutions have been heard and defeated in 2006, 2011, and 2019.

Currently, the School Code (105 ILCS 5/10-10) requires that school board members serve "without compensation." The code goes on to state "except as herein provided," but it does not provide any specific situations that will permit compensation.

The committee recognized that without compensation for the costs associated with having to attend meetings, such as childcare and lost wages if meetings fall during a person's work schedule, citizens may be excluded from board member service because of these financial hardships. However, numerous issues were raised supporting a "Do Not Adopt" motion. Committee members ultimately expressed that the money would be better spent on students. Other concerns raised by the Committee were about the message that would be sent to the public if school board members began asking for compensation: Are you just doing it for the money? Do you not have a passion for the students? Couldn't the money spent on paying board members be better spent on educating children? Would the credibility of volunteer school board members be placed in jeopardy? Other questions were raised about the source of the funds to pay school board members (State money or local money?).

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

4. Board Member Childcare Reimbursement

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate for legislation that allows for board members to be reimbursed for childcare costs as a result of participation in board meetings. Removing barriers to increase access and participation of potential board members is core to the mission of the IASB.

District Rationale: To build on the current American Rescue Plan where quality, affordable childcare is addressed, we proposed allowing reimbursement for childcare and associated costs for board members attending official board meetings and related activities (i.e. annual Illinois school board conference). Such reimbursement could expand opportunities for parents and guardians of currently-enrolled K-12 students, especially those parents and guardians of lower socioeconomic status,

to serve as school board members. We recognize that it may be easier to account for childcare for some board members and not others, often those whose voices are missing from decisions, policies, and actions.

Ensuring that our children are safely and properly taken care of while we are advocating for the children of our community is essential. Needing childcare to attend board meetings can be a hindrance as potential candidates who are deciding to run for school board and other elected offices. This proposed reimbursement is specifically for parents and guardians who may face economic barriers to elected service because of personal financial costs incurred from childcare, meals, and taking leave from work to attend Board meetings and events.

Resolutions Committee Rationale: The Resolutions Committee recognized that with the advent of many new child-rearing aged lawmakers and publicly elected officials, a national effort has arisen to provide childcare costs for those elected/campaigning persons to receive reimbursement. Additionally, they discussed the impact of a school board member's inability to attend meetings and carry out the requirements of school boardsmanship when they are unable to afford childcare or have to take time off from work. This reality may disenfranchise many who may be willing and eligible to serve, but are unable to overcome the financial burden to consider public service.

Recently, in Illinois, recognition of this hardship by lawmakers resulted in legislation allowing campaign funds to be used for childcare and dependent family member care reimbursement to become law, June 17, 2021. Public Act 102-0015 provides that the expenditure prohibition does not apply to expenditures by a political committee for expenses related to providing childcare for a minor child or care for a dependent family member if the care is reasonably necessary for the public official or candidate to fulfill political or governmental duties.

The Resolutions Committee RECOMMENDS DO ADOPT.

5. Remote-Virtual School Board Open Meetings

Submitted by: School District U-46

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the Illinois General Assembly to pass legislation to allow school boards, and committees of school boards, subject to the Illinois Open Meetings Act (105 ILCS 120/7) to allow open or closed meetings to be conducted via audio or video conference, without the physical presence of a quorum of the members, so long as provisions are included: addressing verification of members present with full access and participation in the meeting; providing that public members attending in person at the location can observe all votes and discussion of the body; providing certain personnel are present at the posted meeting location; addressing the process for how votes are conducted to guarantee identification and proper recording; providing appropriate notice to news media and public regarding time, location, and methods of participation; providing appropriate verbatim record and recording of meetings are maintained and provided to the public; to remove restricting remote

participation to only times of personal illness, disability, employment purposes, or family emergency.

District Rationale: The COVID-19 pandemic has demonstrated that Illinois school boards can effectively conduct the public's business while increasing transparency and access to its citizens. With appropriate guardrails, including public notifications of how the public can participate, the proposed resolution is intended to allow board members to conduct meetings via audio or video conferencing even during periods when there is not a public health emergency. Public meetings conducted via audio or video conferencing allow for more opportunity and access for public participation, particularly for boards of education and advisory committees of the board who meet multiple times per month.

Resolutions Committee Rationale: Many school districts across Illinois have had positive results with their community and in board of education work, holding audio/video conference school board meetings. As is referenced in the submitted resolution, certain provisions guaranteeing proper adherence to requirements under the Open Meetings Act are critical to maintaining transparency and viability of remote, video conference board meetings.

The Resolutions Committee agreed that this can be a win-win for the board of education and community but wanted to make sure that certain requirements remain, to guarantee access is provided for ALL citizens seeking participation in board meetings.

The Resolutions Committee RECOMMENDS DO ADOPT.

DISTRICT ORGANIZATION AND ELECTIONS

6. Reorganize Board – From 28 to 40 days

Submitted by: United Township HSD 30

BE IT RESOLVED THAT the Illinois Association of School Boards shall support legislation to change the legal requirement of reorganizing a newly elected board of education to “from within 28 days” to “from within 40 days” of the election.

District Rationale: The Election Code states that the election authority must canvass the vote within 21 days after the election. The School Code requires boards to, within 28 days after the consolidation election, hold an organizational meeting to elect electing officers and fix a time and place for the regular meetings.

Oftentimes, boards of education have to call a special reorganization meeting because regularly scheduled meetings are outside the legal day limit (currently 28 days).

Many school districts struggle to recruit and retain board members. Supporting legislation to reduce the needs for special meetings reduces the burden on elected volunteers.

Resolutions Committee Rationale: The submitting district testified to the merits of providing 12 additional days,

outside the 28 days provided by the Election Code, allowing school districts to schedule a post-school board election organizational meeting on a regular, annually scheduled meeting date. Oftentimes, the election dates don't coincide with the school board's annually adopted meetings calendar.

The Open Meetings Act, 5 ILCS 120/2.02 requires that local elected bodies including school districts give notice of their regularly scheduled meetings for the upcoming year, either at the beginning of the July 1 fiscal year or January 1 calendar year. While now and then, the election calendar may change with legislative action, the Consolidated Primary Election date is set by statute in the Election Code 10 ILCS 5/2A-1.1 and 1.1a, as “the first Tuesday in April.” This allows time for school districts to adjust their school board meeting calendars for the organizational meeting, if they did not provide for that special meeting when the yearly calendar was adopted in July or January.

The submitting district's rationale provides the election process timeline that was set in the Election Code 10 ILCS 5/17-22 and School Code 105 ILCS 5/10-5, when Illinois adopted new voting procedures to allow for alternative voting opportunities for Illinoisans. Prior to the adoption of the new election results provisions, school boards were required to be organized “within seven days” of the canvass which was carried out immediately, prior to the 2004 election code changes extending the timeline to 21 days.

Since the adoption of the 2004 changes, IASB has heard from school board members about the 28-day period in every Consolidated Election cycle since the change. Board members and administrators articulate a myriad of challenges and opportunities with 28 days between election day and seating board members, such as “lame duck” voting on important initiatives before the new board members are seated and conversely the ability to provide training for newly elected board members before taking office.

The Resolutions Committee RECOMMENDS DO ADOPT.

EDUCATIONAL PROGRAMS

7. Indigenous People Curriculum Inclusion

Submitted by: Berwyn South SD 100

BE IT RESOLVED THAT the Illinois Association of School Boards shall support legislation to include the study of Native Americans/Indigenous People for Social Studies content and U.S. History.

District Rationale: Learning about Native American History, culture, and current events can help us take a more comprehensive view of American history, connect us to one another, inspire empathy, and see the whole picture rather than viewing our society through a limited point of view.

Resolutions Committee Rationale: The submitting district discussed the omission of Native Americans and Indigenous people in Illinois curriculum requirements even though most other ethnic groups are included. A suggestion was made to adopt the suggested amendment presented by IASB staff and

the submitting district agreed. The Resolutions Committee discussed the issues with mandated curriculum from the state, but ultimately agreed that this was an area missing from the current U.S. History requirements.

The Resolutions Committee RECOMMENDS DO ADOPT.

8. Science of Reading Curriculum

Submitted by: Waukegan CUSD 60

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the adoption of legislation that all Elementary Schools in Illinois will use the “Science of Reading” in their K-5 grade levels curriculum, including in-depth Phonemic Education, to teach every student proficient reading skills that include reading comprehension, fluency, and vocabulary acquisition; and that IASB urge policymakers and legislators to allocate funding for Teacher Professional Development for a minimum of two years to support teachers in learning how to teach the Science of Reading through Phonics.

District Rationale: Reading is a complex act of constructing meaning. Research has shown that successful readers bring to this act a rich background of personal experiences, a repertoire of strategies and skills, and a knowledge of how language and text work. Although beginning readers have less experience with written text, the same basic processes underlie their reading.

Despite the importance of personal experiences, research has also shown that phonics has had a positive impact on student reading; therefore, the science of reading, specifically the inclusion of phonics, cannot be ignored or regarded as insignificant but rather an intricate part of reading instruction.

The absence of such decision has seriously constrained teachers and children’s access to a full range of literacy resources. Phonics, despite being one of many important strategies used by all readers, should be elevated to a higher level of importance in light of low reading scores across the state as indicated on state/district report cards.

Resolutions Committee Rationale: The Resolutions Committee weighed the content of the proposed resolution with the information received on a similar proposed resolution previously in the meeting. It was noted that the proposed resolution being presented was more restrictive than the previous resolution as it required changes to local curriculum in contrast to changes in teacher preparation. The committee agreed with the district presenting the resolution that phonics is certainly important, but the lack of flexibility in the resolution language gave a majority of the committee concerns.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

9. Health & Sex Education Curriculum

Submitted by: Mercer County SD 404

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate for local school district control of content and curriculum for health and sex education courses offered in their districts.

District Rationale: This resolution is offered in response to SB 0818 that has been passed by both the Illinois House of Representatives and the Illinois Senate.

We firmly believe in a local district’s right to determine the curriculum that best suits their community and the students they serve. The local school board is the elected representatives of the local community and understand the thoughts and wishes of the parents who live there. Although SB 0818 currently states a school district “may” (rather than “shall”) use the new curriculum, we have concerns that the state legislature can change this to “shall” at any time without local district input, as we have seen in the past with previous bills.

Our school district has adopted a health/sex education curriculum that is utilized successfully, is medically accurate, and is reviewed and accepted by our community’s parents. We have no desire to change from our current curriculum.

Resolutions Committee Rationale: The Resolutions Committee agreed with the submitting district regarding local school district decisions regarding the content of the curriculum being delivered to students, not only for health and sex education but across all curriculum areas. Additionally, committee members shared that their districts, with community buy-in, have chosen health and sex education courses that meet the intent of recently passed legislation calling for an age and developmentally appropriate, medically accurate, complete, culturally appropriate, inclusive, and trauma-informed comprehensive curriculum. They shared that flexibility should be afforded districts for curriculum content and that requiring the curriculum to be tied to a nationally determined standard is too far removed from local decision making.

The Resolutions Committee RECOMMENDS DO ADOPT.

FINANCING PUBLIC EDUCATION – OTHER

10. Cannabis Sales

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall introduce and support legislation that would allocate 20% of state tax revenues from cannabis sales to public education programs that support youth development, violence prevention, and health education. These funds shall be divided equitably across the state based on the Disproportionately Impacted Area (DIA) maps that determine the R3 funding (<https://r3.Illinois.gov/eligibility>).

District Rationale: The board of education has a vested interest in ensuring that our district's programming needs are fully funded. On January 1, 2020, adult-use recreational cannabis sales were legalized in the state of Illinois, and a portion of the revenue has been committed to funding racial justice and antiracism education efforts across the state. Cannabis sales have generated more than \$175 million in tax revenue. The board of education is proposing that the Illinois Association of School Boards shall introduce and support legislation that would allocate no less than 20% of cannabis sales tax revenue be distributed equitably to school districts, especially those situated in communities heavily impacted by drug use and addiction, to fund public education programs that support youth development, violence prevention, and health education.

Resolutions Committee Rationale: In discussing the possibility of using cannabis sales tax money to fund schools the Resolutions Committee emphasized the importance of the potential new money to be supplemental and not supplanting of current funding. While there was some hesitation among the committee on whether or not supporting this type of resolution would send the wrong message to students, the submitting district acknowledged those concerns, but also reiterated that the school could provide more student services with additional money. The current structure for distribution of cannabis sales tax revenue was discussed and it was recognized that schools are currently receiving some cannabis proceeds through the General Revenue Fund. Ultimately, the committee threw their support behind the resolution.

The Resolutions Committee RECOMMENDS DO ADOPT.

11. Clean Energy Infrastructure Federal Funding

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the Congress of the United States to provide federal funding to school districts for clean energy infrastructure, including, but not limited to, solar panels, geothermal heating and cooling, and wind turbines.

District Rationale: School campuses are often excellent candidates for clean energy infrastructure. Flat, unobstructed roofs are good sites for solar panels, geothermal wells can be dug underneath playgrounds or fields, and large campuses can be good sites for wind turbines. When districts generate some of their own renewable energy, they can keep the community's air cleaner and save significant amounts of money on utility bills. But installation costs are significant, and it's hard for districts to justify spending money on capital costs that don't directly impact student achievement. Federal funding for such improvements would solve that problem and help districts reduce their operating costs, leaving more funds for direct programming.

Resolutions Committee Rationale: Resolutions Committee members commented on clean energy projects their schools are already undertaking. One committee member mentioned a solar project that their district just completed and also expressed concerns of the diversion of federal funding

when the current system was working. The committee acknowledged the potential value in clean energy projects, but ultimately did not find the need to support the proposed resolution.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

12. Electric School Buses/Charging Stations Federal Funding

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the Congress of the United States to provide federal funding to school districts for clean electric school buses and charging stations.

District Rationale: Around 95% of school buses nationwide run on diesel. But according to the US Environmental Protection Agency, diesel fumes are linked to higher rates of asthma and cancer. Newer research indicates that air pollution from both diesel and gas powered vehicles is linked to lower test scores and higher rates of behavioral disorders. Electric buses charged with clean electricity can significantly reduce such air pollution and help our students and communities become healthier.

Federal funding for these improvements would:

- Enhance student achievement
- Enhance student and community health
- Reduce transportation costs for districts and for the state
- Potentially reduce issues with student discipline

Resolutions Committee Rationale: The Resolutions Committee questioned the submitting district about why the resolution was limited to only electric buses and not other types of cleaner burning fuel such as compressed natural gas. Much discussion was had around the question of whether or not electric buses were practical for all areas of the State of Illinois, especially rural areas. With recognition that electric bus technology has advanced recently, concerns over practicality for all districts lead to a decision by the committee to not recommend the resolution.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

13. Landscaping Federal Funding

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the Congress of the United States to provide federal funding to the school districts for landscaping and infrastructure improvements to mitigate the effects of environmental problems. These may include, but not limited to, rain gardens, pollinator gardens, stormwater detention areas, trees and perennial plants whose root structure can help soil erosion, and sidewalks, bike paths, and covered bike parking to encourage students and staff to use active transportation to get to school.

District Rationale: The Resolutions Committee connected with personal stories about flooding issues the submitting district had how the type of changes proposed in the resolution could have prevented some of those issues. The committee suggested an amendment and the accepted amended language now reads: “BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the Congress of the United States to provide federal funding to the school districts for landscaping and infrastructure improvements to mitigate the effects of environmental problems. These may include, but not limited to, rain gardens, pollinator gardens, stormwater detention areas, trees and perennial plants whose root structure can help soil erosion, and sidewalks, bike paths, and covered bike parking to encourage students and staff to use active transportation to get to school.” There were some concerns over the specificity of the proposed resolution, but it was ultimately decided that the details provided good guidelines.

Resolutions Committee Rationale:

The Resolutions Committee RECOMMENDS DO ADOPT.

LEGISLATIVE ACTIVITIES

14. Expand Broadband Internet Access

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall actively present, support and advocate for legislation that expands broadband internet access for families across the State of Illinois.

District Rationale: As school districts in Illinois moved to remote learning opportunities for their students in the midst of COVID-19, ongoing disparities of internet access were exposed. Even those districts that were able to go to one-to-one computing for students still found that many families were not able to access the district’s internet services consistently. Even worse, many of our families had no internet access at all for their student(s).

We advocate for making the expansion of broadband access a priority for IASB. Both urban and rural communities better understand the need for not just access to the internet but also high speed access as we ensure that ALL of our students have the opportunity to learn when in remote situations. Any opportunity to support legislation in regards to broadband access should include members of IASB.

Resolutions Committee Rationale: Many members of the Resolutions Committee had expressed issues with connectivity for students during the remote learning portion of the COVID-19 pandemic. While the current funding structure was discussed, it was found to be deficient based on the number of anecdotal stories shared about the lack of internet access statewide. The language was amended now reads: “BE IT RESOLVED THAT the Illinois Association of School Boards shall actively present, support, and advocate for legislation that expands broadband internet access for families across the State of Illinois.”

The Resolutions Committee RECOMMENDS DO ADOPT.

15. Child Safe Gun Storage

Submitted by: Glen Ellyn SD 41

BE IT RESOLVED THAT the Illinois Association of School Boards shall support and advocate for legislation which strengthens child safe gun storage laws in the state of Illinois, requiring gun owners to store firearms, whether they are loaded or unloaded, in a securely locked container, if a person under the age of 18 is likely to gain access to the weapon without permission.

District Rationale: Illinois currently prohibits any person from storing or leaving his or her firearm unlocked and accessible to a minor under the age of 14 if that person knows or has reason to believe that the minor under the age of 14 who does not have a Firearm Owner’s Identification (FOID) card is likely to gain access to the firearm and the minor causes death or great bodily harm with the firearm. Research indicates that strong child access prevention laws decrease unintentional shootings, suicides, and school shootings. Between 70% and 90% of guns used in school shootings perpetrated by shooters under the age of 18 were acquired from the home or the homes of relatives or friends. Furthermore, more than half of gun owners store at least one gun unsafely, without any locks or other safe storage measures. In fact, nearly a quarter of all gun owners report storing all of their guns in an unlocked location in the home. While some data suggests that gun owners with children in the home are slightly more likely than other gun owners to store firearms safely, roughly 4.6 million minors live in homes with loaded, unlocked firearms.

Fifty eight percent of school shooters were current or former students, staff, faculty, or school resource officers. Because these perpetrators are part of the school, they are also familiar with active shooter protocols within the district and can plan accordingly. Illinois’s current safe storage laws only apply to children up to age 15. A study by Education Week, whose findings were reported in their magazine in April 2019, “Finally, schools can make it harder for students to act upon violent intent. Sensible security upgrades are part of this, but more important may be tackling the availability of guns. Our data show that 80 percent of school shooters get their guns from family members, most often parents and grandparents, since they are too young to purchase guns themselves.”

Knowing how school shooters gain access to their guns and the likelihood that they are familiar with the school and have easy access to guns compels us to advocate for raising the safe storage age limit to 18 to capture the school-aged population in our public K-12 schools.

Resolutions Committee Rationale: The Resolutions Committee recognized the utmost importance of protecting students and school staff. The concerns over the specifics of the proposed resolution were the same as they were when the language was presented in a previous year. The Resolutions Committee ultimately felt that the resolution went too far and that it was not the place of the local school board or IASB to determine the actions people take in their own homes.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

LOCAL – STATE – FEDERAL RELATIONS

16. School Code Review

Submitted by: Champaign CUSD 4

BE IT RESOLVED THAT the Illinois Association of School Boards shall lobby the Illinois State Board of Education to complete an in-depth review of the School Code and make recommendations for systemic education change to the General Assembly. This task force shall be representative of student demographics and needs, specifically including race, socioeconomic status, special education, and English Language Learners. The goal shall be to provide recommendations to change sections of the Illinois School Code that disproportionately harm students of protected classes while unfairly benefiting advantaged students.

District Rationale: Whereas the Illinois School Code is continuously created and updated by legislation, school districts and school boards find code implementation at a school campus-level harms students and outcomes; and

Whereas legislation is often passed without input from large urban districts serving diverse populations, especially around issues such as student discipline, mandatory drills, awarding district contracts to women- and minority-owned businesses, statewide assessments, unfunded mandates, and special education policies.

Resolutions Committee Rationale: The Resolutions Committee was concerned that the submitting district's proposed resolution was not focused enough to be achievable. While the committee voiced concern over the fact that the School Code continues to grow year after year, they believed the task of school code review was too broad. Without more clear direction and a more narrow focus the committee was not in favor of the resolution.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

AMENDED EXISTING POSITIONS

FINANCING PUBLIC EDUCATION – STATE

17. Position Statement 2.20 – Constitutional Amendment on School Funding

Submitted by: Champaign CUSD 4

The Illinois Association of School Boards shall support passage of an amendment to the Illinois Constitution that would make education a fundamental right, would make it a paramount duty for the state to provide a thorough and efficient system of public education, that equitably serves students and provides an equitable education to all students within the state of Illinois without regard to their race, social and economic status, gender, gender expression, sexual orientation, nationality, immigration status disability, or zip code; and, that would provide that the state has the preponderant financial responsibility for financing the system of public education. (Adopted 2006; Reaffirmed 2007, 2014)

District Rationale: The board of education has a vested interest in ensuring that every student in our community and in every community in Illinois has access to a free, high quality education that offers them opportunities to reach their academic goals and reach their economic, social,

and political potential. The Illinois state constitution does not currently include education as a fundamental right, which means that the prioritization of funding for public education is dependent on the annual goals of the General Assembly and the governor. The board of education seeks to make public education a top priority for state lawmakers, and an important step in that process is amending our state constitution to affirm that public education is a fundamental right for every child in Illinois.

Resolutions Committee Rationale: The Resolutions Committee noted that the resolution adds verbiage around equitable education *regardless of race, social and economic status, gender, gender expression, sexual orientation, nationality, immigration status, disability, or zip code*. Also included is language recognizing education as a *human right*, as well as fully funding education as a cost-effective investment. While not fully recognizing education as a fundamental right, the Illinois Constitution does currently include language that the state has “the primary responsibility for financing the system of public education” and the committee was in favor of the changes.

The Resolutions Committee RECOMMENDS DO ADOPT.

REAFFIRMATION OF EXISTING POSITIONS

18. Position Statement 1.16 – Charter School - Renewal of Charters

Submitted by: Woodland CCSD 50

The Illinois Association of School Boards shall urge adoption of legislation that allows for participation of the host school district in the charter school renewal process for State Authorized Charter Schools. (Adopted 2019; Reaffirmed 2020)

District Rationale: Once the charter school is authorized by the state over the objection of the local school board, the school board loses all opportunity to participate in the 5-year renewal proceedings. The local school board lacks any opportunity for meaningful input, participation, or challenge related to the renewal process, despite funding 100% of the charter school (millions of dollars annually). It is akin to taxation without representation. Local control must be honored.

Resolutions Committee Rationale: The Resolutions Committee put all the reaffirmations on a consent agenda and did not discuss the resolutions individually.

The Resolutions Committee RECOMMENDS DO ADOPT.

19. Position Statement 1.17 – Charter Schools-At-Risk Students

Submitted by: Woodland CCSD 50

The Illinois Association of School Boards shall urge the adoption of legislation that defines the special expectations of State Authorized Charter Schools to educate at-risk students, including the requirement that the State Authorized Charter School's program and operations be specifically designed to attract and service at-risk students, and that the State Authorized Charter School be required to report to the public its progress in achieving these expectations. (Adopted 2019; Reaffirmed 2020)

District Rationale: The State Charter School Commission and the Illinois State Board of Education have failed to hold charter schools accountable for balanced enrollment of at-risk students at State Authorized Charter Schools. The Commission and ISBE have taken the position that while the School Code requires charter schools to place a "special emphasis" on educating at-risk students, such language is aspirational and not a requirement. Without a legislative cure, State Authorized Charter Schools are allowed to perpetuate discriminatory practices to deter at-risk student enrollment (students who need and deserve a premium of resources), while receiving 100% of the local tuition rate.

Resolutions Committee Rationale: The Resolutions Committee put all the reaffirmations on a consent agenda and did not discuss the resolutions individually.

The Resolutions Committee RECOMMENDS DO ADOPT.

20. Position Statement 2.25 – State Authorized Charter School Funding

Submitted by: Woodland CCSD 50

The Illinois Association of School Boards shall urge adoption of legislation which would create a new methodology for the funding of State Authorized Charter Schools which would not have a negative financial impact on the host district, particularly in the spirit of evidence-based funding. With respect to state authorized virtual charter schools, further limit the withholding of state funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to "brick and mortar" schools. For all state-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school. (Adopted 2012; Amended 2013, 2014, 2019; Reaffirmed 2016, 2017, 2018, 2020)

District Rationale: The loss of students from the home school district to the charter school does not equate to a proportionate reduction in host district expenses. Charter schools are the opposite of the consolidation theory. Educating the same number of students with additional facilities, additional administration, and additional staff – all without additional funding from the state – is unsound.

The diversion of 100% of a school district's "per capita tuition charge" means that school boards and local taxpayers pay for 100% of charter school tuition, despite opposing the creation of the charter school. Local control must be honored and restored.

The state assumes no financial responsibility for the charter school, despite opening the school over the objection of the local school board. The state oversees operations of the school; thus, it should bear responsibility for funding the school.

The current funding model erodes the values and the intent of evidence-based funding ("EBF") for school districts and ensures that State Authorized Charter Schools receive all of the benefits of EBF, even if the student body at the charter school is vastly different. Effectively, charter schools can receiving funding windfall by receiving 100% of the local tuition rate, while not being required to provide the same/ similar services and operations to the same student population.

Resolutions Committee Rationale: The Resolutions Committee put all the reaffirmations on a consent agenda and did not discuss the resolutions individually.

The Resolutions Committee RECOMMENDS DO ADOPT.

21. Position Statement 2.04 – Funding Special Education Programs

Submitted by: Champaign CUSD 4

The Illinois Association of School Boards shall urge the Congress of the United States to adequately fund Public Law 94-142 (Individuals with Disabilities Education Act) commensurate with the mandates required by the Act; and:

- Shall strongly encourage the State of Illinois to totally fund with new monies, in a timely manner, the extra costs of educating children with special needs including transportation and accessibility costs;
- Shall seek changes in current practice to fund local districts for special education professional personnel at 51% of the prior year's average salary for such professionals;
- Shall continue to oppose any requirement that local public school districts pay room and board costs for any handicapped child placed in private facilities;
- Shall encourage the state to create a new line item with funding from new dollars that school districts could request a one-time grant from, if a high-need child enrolls, or is identified, in the district after September 30 of the school year; and
- Shall support modifications to state laws that would equalize the reimbursement provisions so funds would be distributed through a placement neutral process.

(Portions adopted 1977, 1980, 1986; Portions Reaffirmed 1985, 1986, 2002; Amended 1988, 2000, 2001, 2019)

District Rationale: From the U.S. Department of Education website; The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education

to eligible children with disabilities throughout the nation and ensures special education and related services to those children. Under the IDEA, students with disabilities who require specialized instruction must receive the services they need without cost. Therapies and supports can't be limited or eliminated based on available funding. All districts are legally and financially responsible for each student's plan for special education services.

The current IDEA funding level is at 13% according to IDEA Money Watch, which monitors IDEA funding.

Due to the lack of appropriate federal funding, school districts are many times underserving students receiving special education services, therefore creating conflict between schools, students, and parent/ advocates. Parents unable to afford legal counsel or an advocate are left stranded in the education system frustrated and lost.

The global pandemic highlighted the crisis in loss of instructional opportunities for students with disabilities. School districts would be better prepared to serve ALL students with full funding by being proactive and confident in the ability to provide services without the threat of due process. Continued lack of full funding by Congress contributes to systemic racism, ableism and has led to the general education classroom being the most restrictive environment for students with disabilities. School districts and most importantly, students, deserve and require full funding for services.

Resolutions Committee Rationale: The Resolutions Committee put all the reaffirmations on a consent agenda and did not discuss the resolutions individually.

The Resolutions Committee RECOMMENDS DO ADOPT.

NEW BELIEF STATEMENTS

22. Prepare All Students to Succeed

Submitted by: Indian Prairie CUSD 204

BE IT RESOLVED THAT the Illinois Association of School Boards believes that school districts should prepare all students to succeed and cultivate learning. To that end, IASB urges school districts to consider adopting a policy encouraging students to complete assignments, within a reasonable time frame, even after the due date; by developing guidelines on how to grade a student's late assignments.

District Rationale: Educational inequities exist, creating barriers in a student's learning. As educators, the focus should be on whether a student has learned the assignment, rather than the letter grade. A student who receives a "zero" has no incentive to complete the assignment and the "zero" grade has a heavy and negative impact on the average grade for that class. Rather than punishing a student negatively, schools should encourage their students to complete their work. Recognizing the inequity in testing, several colleges are doing away with national tests and this believe statement would align with national efforts.

Resolutions Committee Rationale: The Resolutions Committee heard testimony from the submitting district about how their proposed resolution would encourage students with a "No Zero" policy as well as a minimum grade of 50% to give a better chance of success. While the pandemic showed inequalities between students, it also provided an opportunity to show compassion to those students who need it. Guidelines would be set by local school districts to encourage students to complete work with a second chance or opportunity. After much discussion, a motion was made to change the Belief Statement. The submitting district did not agree with the change and the motion failed. A second language change was suggested and a motion to accept the amendment was made and that motion passed. The new language reads: "The Illinois Association of School Boards believes that school districts should prepare all students to succeed and cultivate learning. To that end, IASB urges school districts to consider adopting a policy encouraging students to complete assignments, within a reasonable time frame, even after the due date, by developing guidelines on how to grade a student's late assignments."

The Resolutions Committee RECOMMENDS DO ADOPT.

AMENDED BELIEF STATEMENT

23. Physical and Mental Health of Students

Submitted by: Glen Ellyn SD 41

BE IT RESOLVED THAT the Illinois Association of School Boards BELIEVES that the overall physical and mental health of our students is of prime importance. Local boards of education and school district officials should have the authority and flexibility to access state and community health services as deemed appropriate. To that end, IASB urges school districts to comply with the required notification provisions regarding vision screening for students, recommends that parents provide for regular and ongoing comprehensive vision, dental, and physical examinations for their children, and encourages school districts to consider adopting a policy requiring optometric vision examinations for all children entering kindergarten.

District Rationale: Students' success in school is predicated on more than just good vision as a definition of health. The pandemic has exposed just how incredibly important it is that we ensure students are physically and mentally healthy and the devastating consequences of when they are not. To that end, IASB can encourage guardians and schools alike to play a part in an expanded view of students' wellness, encompassing vision, dental, physical, and mental health.

Resolutions Committee Rationale: This amendment expands and clarifies the current Belief Statement #8 to include mental, physical, and dental examinations in addition to the already stated vision screening. The committee agreed that the amendment is in alignment with Illinois State Law and an improvement to the Belief Statement.

The Resolutions Committee RECOMMENDS DO ADOPT.

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 Educational Programs

The Illinois Association of School Boards shall urge its member districts to develop educational programs so as to maximize educational opportunities for students by fully utilizing teacher and staff potential, community resources, and physical facilities. The goal of each district shall be to serve the interest, talents, and needs of each child through an outstanding well-balanced program. The Association shall also encourage its members to increase their awareness of the Mental Health Code (405 ILCS 49/15) which supports developments and implementation of a plan to incorporate social and emotional standards as part of the Illinois Learning Standards. School personnel are encouraged to implement trauma-responsive practices to support student success within a trauma-responsive school framework. (Adopted 1959; Amended 1988, 2009, 2019)

1.02 Curricular Material Determination

The Illinois Association of School Boards shall support the right and responsibility of each local school board to determine its curricular content including opposing any mandated curriculum. (Adopted 1981; Amended 1983, 1988, 2001, 2013, 2020)

1.03 Physical Education

The Illinois Association of School Boards shall support modifications to existing state mandates which shall allow boards of education to establish time requirements and appropriate exemptions for physical education at the K-12 level. (Portions Adopted 1982, 1986; Reaffirmed 1984, 1987; Amended 1988, 1995, 2013)

1.04 P. E. Exemption For Show Choir

The Illinois Association of School Boards shall attempt to have legislation passed that would amend 105 ILCS 5/27-6 of the School Code of Illinois to grant an additional exemption for students, grades 9-12, enrolled in an ongoing Show Choir program for credit. (Adopted 2012)

1.05 Student Retention And High School Completion

The Illinois Association of School Boards shall urge Congress and the Illinois General Assembly to commit the appropriate resources and develop programs that would reduce the dropout rate throughout the state of Illinois with specific emphasis on early intervention in the elementary level and continuous intervention at the secondary school level to facilitate graduation. (Adopted 1986; Amended 2003)

1.06 Preschool Programs

The Illinois Association of School Boards shall support full funding of early childhood programs operated by public schools as a priority with legislation providing new monies for both staffing and infrastructure costs associated with early childhood programs for preschool children, at-risk infants and toddlers, and grants for parental training. (Adopted 1986; Amended 2001, 2006, 2007, 2016)

1.07 Discipline For Special Education Students

The Illinois Association of School Boards shall develop and implement a legislative agenda at the Federal and State levels which urges the adoption of legislation easing the legal restrictions imposed on local school boards for disciplining students enrolled in special education programs, including the suspension and expulsion of such students, and providing for a less restrictive access to records of transferees due to expulsion. (Adopted 1994; Amended 1995)

1.08 Standardized Test Procedures

The Illinois Association of School Boards shall urge the Illinois State Board of Education to contract with a national testing company to develop a state assessment test that will test the Illinois Learning Standards on a yearly basis in compliance with, and only testing those areas required by, the federal Every Student Succeeds Act. Further IASB shall support legislation to:

- Require that the test be given no later than October of each year with results received by local school districts no later than December of that same year;
- Provide that assessments include both an annual overall performance measure as well as a system of formative classroom-level assessments that are linked to desired standards;
- Require that the test will remain the same for 10 years with only changes in the test items to maintain security;
- Require that the cut scores be set before the test results are tabulated, leaving the score ranges the same from year to year and from grade to grade; and
- Expedite and fully fund test development and implementation of an appropriate assessment instrument for English language learners.

(Adopted 2002; Amended 2003, 2008, 2016; Reaffirmed 2011, 2019)

1.09 Student Assessment

The Illinois Association of School Boards shall support legislation that will modify required State student assessments so testing does not go beyond what is required by federal law, and that prohibits the Illinois State Board of Education from pursuing activities designed to expand student assessment without legislative approval. Further, the Association shall support efforts to modify the Illinois and federal student assessment processes so that they will reduce costs to schools, the state, and therefore taxpayers;

- Enhance student achievement;
- Increase student instructional time;
- Facilitate test score comparability within and across state lines;
- Fairly test students who are English language learners so that their academic progress can be accurately assessed regardless of their fluency;
- Return test results in a manner that will allow school districts to maximize student learning;
- Comply with the federal accountability mandate tied to testing;
- Maintain a needed emphasis on the Illinois Learning Standards; and
- Develop a reporting process that reflects a school's progress beyond simply student assessment scores.

(Adopted 2002; Amended 2008; Reaffirmed 2011, 2019)

1.10 Every Student Succeeds Act — Military Recruitment

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to urge Congress and the General Assembly of Illinois to, regarding the Every Student Succeeds Act, replace the opt-out burden on parents with an opt-in provision with regard to the requirement of secondary schools to disclose student information to military recruiters. (Adopted 2005; Amended 2016)

1.11 School Attendance Days

The Illinois Association of School Boards shall support a policy variance by the Illinois State Board of Education to allow Unit School Districts the option to stagger the start and end date of schools within their district based on developmental and educational appropriateness, without penalty to state aid appropriations, provided that all students in the district meet required student attendance requirements. (Adopted 2004)

1.12 Funding For Differentiated Instruction

The Illinois Association of School Boards shall seek administrative and legislative actions calling for the provision of separate and sufficient new monies to support programs of differentiated instruction for those students identified as having exceptional talents and abilities, permitting these students to reach their potential. Such student talents and abilities may be in areas that expand beyond the core curricula. To ensure efficiency and productivity in the implementation of these programs, school districts should be provided sufficient flexibility in the acquisition and expenditure of such State funds. (Adopted 2007)

1.13 Bilingual Education Options

The Illinois Association of School Boards shall request the Illinois State Legislature to pass legislation to amend the current Illinois School Code to make Transitional Bilingual Education optional and not mandatory. (Adopted 2008)

1.14 Student Academic Placement

The Illinois Association of School Boards shall support local school district and parent collaboration, evaluation and decision-making regarding the grade-level placement of students based upon their academic, social, and emotional maturity and readiness to advance. When parental advancement requests deviate from normal school advancement, school districts maintain the authority to evaluate and place students. (Adopted 2010; Reaffirmed 2011)

1.15 Virtual Charter Schools

The Illinois Association of School Boards shall encourage the Illinois State Board of Education to develop regulations that ensure State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. (Adopted 2013; Amended 2020)

1.16 Charter School — Renewal Of Charters

The Illinois Association of School Boards shall urge adoption of legislation that allows for participation of the host school district in the charter school renewal process for State Authorized Charter Schools. (Adopted 2019; Reaffirmed 2020)

1.17 Charter Schools — At-Risk Students

The Illinois Association of School Boards shall urge the adoption of legislation that defines the special expectations of State Authorized Charter Schools to educate at-risk students, including the requirement that the State Authorized Charter School's program and operations be specifically designed to attract and service at-risk students, and that the State Authorized Charter School be required to report to the public its progress in achieving these expectations. (Adopted 2019; Reaffirmed 2020)

1.18 Student Discipline Practices

The Illinois Association of School Boards shall oppose legislative and rulemaking initiatives that enact statewide student discipline policies. The IASB encourages school districts to consider policies and procedures that develop sound discipline practices which may:

- Ensure a safe, responsive and effective instructional environment.
- Strive to meet the social, emotional and behavioral needs of all Illinois students.
- Strive to expedite investigations in response to alleged student misconduct and communicate findings and determinations to parents/guardians.

(Adopted 2014)

1.19 Longitudinal Data Systems

The Illinois Association of School Boards shall support legislation allowing local districts to enter into the necessary student data sharing agreements to build, maintain, and utilize local longitudinal data systems in order to improve their student outcomes including college and career success. (Adopted 2014)

FINANCING PUBLIC EDUCATION – STATE

2.01 Priority And Support

The Illinois Association of School Boards shall urge the Governor and General Assembly of Illinois to establish education as the number one priority of state government, to increase funding of education to such levels as would be necessary to implement the constitutional requirement that the state have primary responsibility for financing the system of public education, including full funding of the Evidence-Based Funding formula. (Portions Adopted 1973, 1977, and 1986; Amended 1988, 2020; Reaffirmed 2000, 2004, 2006, 2012, 2014)

2.02 Funding Sources

The Illinois Association of School Boards shall support the enactment of additional sources of state revenue if, after thorough examination of state funding priorities, it is determined that such additional taxes are necessary. (Adopted 1975; Reaffirmed 1987, 2014; Amended 1988)

2.03 Funding Mandated Programs

The Illinois Association of School Boards believes that legislation encroaching upon local and lay control of the public schools should be curtailed, and, therefore:

- Shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- Shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- Shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for determining compliance, and allow local districts to determine the specific methods and procedures by which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate;
- Shall support legislation that causes all statutory and regulatory educational mandates to sunset if sufficient funding is not provided to implement such mandates and requirements. Local school districts may choose to continue to implement the mandated programs voluntarily until such time that the General Assembly appropriates the funding necessary to cover the costs of the required programs.

(Adopted 1976; Amended 1988, 1989, 2001, 2005, 2013; Reaffirmed 1980, 1991, 1994, 1999, 2002, 2009, 2014)

2.04 Funding Special Education Programs

The Illinois Association of School Boards shall urge the Congress of the United States to adequately fund Public Law 94-142 (Individuals with Disabilities Education Act) commensurate with the mandates required by the Act; and:

- Shall strongly encourage the State of Illinois to totally fund with new monies, in a timely manner, the extra costs of educating children with special needs including transportation and accessibility costs;
- Shall seek changes in current practice to fund local districts for special education professional personnel at 51% of the prior year's average salary for such professionals;

- Shall continue to oppose any requirement that local public school districts pay room and board costs for any handicapped child placed in private facilities;
- Shall encourage the state to create a new line item with funding from new dollars that school districts could request a one-time grant from, if a high-need child enrolls, or is identified, in the district after September 30 of the school year; and
- Shall support modifications to state laws that would equalize the reimbursement provisions so funds would be distributed through a placement neutral process.

(Portions adopted 1977, 1980, 1986; Portions Reaffirmed 1985, 1986, 2002; Amended 1988, 2000, 2001, 2019)

2.05 Corporate Personal Property Replacement Tax

The Illinois Association of School Boards shall oppose any attempt to reduce the Corporate Personal Property Replacement Tax revenues provided by the current Act. (Adopted 1981)

2.06 Impact Aid (Student Housing)

The Illinois Association of School Boards shall support legislation reinstating Impact Aid to school districts where there are students residing in housing provided on state property from which no property taxes are received. The Impact Aid shall be based on the number of students generated from the state property. (Adopted 1986)

2.07 Tax Assessment Schedules

The Illinois Association of School Boards shall seek and support legislation to promote the beneficial realignment of tax assessment dates and school levy deadlines. (Adopted 1988; Reaffirmed 1998)

2.08 Permissive Rate Equalization

The Illinois Association of School Boards shall urge the Illinois General Assembly to equalize taxing authority without referendum of dual and unit districts in all funds so that the unit districts' authority would be equal to the sum of the dual districts' tax rate. (Adopted 1981; Amended 1986; Reaffirmed 1988)

2.09 Residential Placement Costs

The Illinois Association of School Boards shall inform the General Assembly and Governor's Office that children who are wards of the State create a significant impact on local school district budgets when they are placed in temporary shelters and foster homes. Further, the State shall provide 100% of the cost of these placements. The Association:

- Shall work to increase the financial incentives to those local school districts which provide alternatives to residential placement for those students;
- Shall initiate and support legislation that will require the Department of Children and Family Services to involve local school districts in any plans for group placements of children in those districts and that funds for educating the placed youngsters must be earmarked (appropriated, planned for) in the agency's budget prior to finalizing any plan; and

- Shall seek and support legislation for the State of Illinois to provide funds to local school districts for purchasing or constructing additional classrooms that are required to provide instruction for students who reside in state facilities located within the district.

(Adopted 1991; Amended 2001)

2.10 State Aid Payments

The Illinois Association of School Boards shall support legislation that requires the State of Illinois to make state aid funding formula payments to school districts, on a monthly basis, during the entitlement year in which they are appropriated. Furthermore, the Illinois Association of School Boards shall support legislation that requires the State of Illinois to pay interest at the current legal rate on any payments which are late. (Adopted 1991; Reaffirmed 2000, 2014; Amended 2011, 2020)

2.11 Capital Funding For School Construction

The Illinois Association of School Boards shall actively work with the Illinois General Assembly and the Illinois State Board of Education to increase capital funding for public school infrastructure improvement and development. The IASB shall advocate that the General Assembly study and consider additional forms of financial revenue for school construction needs, including but not limited to, sales tax revenue. Any new revenue shall supplement current school construction funds, not supplant them. (Adopted 1994; Amended 1998, 2006; Reaffirmed 2007, 2014)

2.12 Summer School Funding

The Illinois Association of School Boards shall support legislation to provide adequate funding to school districts to provide summer school "at risk" academic programs. (Adopted 1996)

2.13 Local Tax Collection And Distribution

The Illinois Association of School Boards shall seek legislation to amend the tax code, or other prescriptive procedures, to minimize the punitive effects of delinquent collection and disbursement to districts of tax moneys raised by local levy. In the event tax monies are not collected or disbursed as required by State law, it shall be the county's obligation to reimburse the taxing district for any loss incurred. (Adopted 1996; Amended 1999)

2.14 Tax Levy Amendments

The Illinois Association of School Boards shall seek legislation to provide that a duly constituted Board of Education may submit an amended tax levy to avail itself of potential additional revenue through a change and increase in district EAV (Equalized Assessed Valuation), provided the original levy was properly filed on time, based upon the best information available at the time of filing, and the change in EAV has occurred since the filing of the original levy. (Adopted 1996)

2.15 Alternative Schools

The Illinois Association of School Boards shall support adequate State funding for regional alternative schooling programs. (Adopted 1997)

2.16 Tort Immunity Fund

The Illinois Association of School Boards shall oppose legislation that seeks to limit a school district's legitimate use of the tort immunity fund. This includes amendments to the Local Government and Governmental Employees Tort Immunity Act that would prohibit the issuance of bonds or the levying of taxes by a school board to fund the costs of complying with equitable remedies or relief, or with an injunction agreed to by the school board or ordered by any court. (Adopted 1998)

2.17 School Funding And Taxation Reform

The Illinois Association of School Boards shall oppose school funding and tax reform proposals unless the State guarantees the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district, and that school districts have continued access to local property tax revenues through levies and referenda. (Adopted 2004; Amended 2005, 2020; Reaffirmed 2014)

2.18 School Construction Grant Program

The Illinois Association of School Boards shall continue to support the current School Construction Grant Program and its provisions for grant applications, grant entitlements, grant awards, and local school district authority to select architects, engineers, contractors, and laborers. All school districts with an approved school construction grant entitlement shall be paid the amount of the entitlement in its entirety before a new school construction program can be implemented. School districts shall receive a priority ranking within 90 days of the end of the current year's application cycle. The Illinois State Board of Education shall priority rank, by grant year, all school districts that have been waiting for longer than 90 days for school construction grant funds. (Adopted 2006, Amended 2014, Reaffirmed 2015)

2.19 School Construction Grant Index

The Illinois Association of School Boards shall support legislation that would amend Section 5-5 of 105 ILCS 230 to calculate the grant index in the school construction program for each of those school districts that consolidate or join for a cooperative high school after July 1, 2006 and utilize whichever grant index is highest for the newly consolidated district or cooperative high school rather than a composite index of all districts involved. (Adopted 2006)

2.20 Constitutional Amendment On School Funding

The Illinois Association of School Boards shall support passage of an amendment to the Illinois Constitution that would make education a fundamental right, would make it a par- amount duty for the State to provide a thorough and efficient system of public education, and that would provide that the State has the preponderant financial responsibility for financing the system of public education. (Adopted 2006; Reaffirmed 2007, 2014)

2.21 Non-Resident Student Tuition

The Illinois Association of School Boards shall support legislation to allow legally enrolled students who have

become non-residents of the district to attend the school as a non-resident student, tuition-free, only until the end of the grading period in which the student was determined to be a non-resident. The legislation should allow students who are seniors in high school, and legally enrolled on the first day of school to continue in the district, tuition free, only until the end of that school year. (Adopted 2007; Reaffirmed 2008)

2.22 ISBE Oversight Agreement

The Illinois Association of School Boards shall work to modify state statutes governing Illinois State Board of Education (ISBE) school district oversight panels or finance authorities. Statutory changes should include, but not be limited to, the following:

- Unless called for by the local school district, an oversight panel or finance authority shall not be imposed without a rigorous set of criteria proving the school district will not or cannot serve the needs of its students, staff and community;
- Clear benchmarks and goals shall be included in the establishment of an oversight panel or finance authority and once substantially met, the oversight panel or finance authority shall be dissolved;
- Bonding authority and issuance must remain the responsibility of the elected school board so that the duration of the oversight can be minimal;
- Progress toward benchmarks and goals must be reviewed and shared with the school district under oversight on a regular basis including any reasons or criteria for inability to make progress. Review should also recommend any modifications needed to achieve success;
- Due process and review by the Attorney General must be afforded school districts when appropriate; and
- ISBE authority to establish oversight panels or finance authorities shall not be broadened to facilitate imposition of a panel or authority or to expand their oversight once put in place.

(Adopted 2009; Amended 2010)

2.23 Multi-County School District GSA Offset

The Illinois Association of School Boards shall support legislation to modify calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have experienced a loss of state aid for current and prior years due to an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's base funding minimum. (Adopted 2010; Amended 2020)

2.24 Categorical Reductions Prospective Only

The Illinois Association of School Boards shall support legislation requiring that any reductions in line item funds for categorical payments which are subject to reimbursement by the State (e.g. transportation or special education) shall be prospective only and shall not affect such line item costs incurred by a school district prior to such reduction but not yet claimed or approved for reimbursement. (Adopted 2011)

2.25 State Authorized Charter School Funding

The Illinois Association of School Boards shall urge adoption of legislation which would create a new methodology for the funding of State Authorized Charter Schools which would not have a negative financial impact on the host district, particularly in the spirit of evidence-based funding. With respect to State authorized virtual charter schools, further limit the withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to “brick and mortar” schools. For all State-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school. (Adopted 2012; Amended 2013, 2014, 2019; Reaffirmed 2016, 2017, 2018, 2020)

2.26 Special Education Student

Transportation Cost

The Illinois Association of School Boards shall support legislative, administrative, or legal remedies to limit and equalize cost for Special Education Student Transportation. (Adopted 2014)

2.27 School Safety Grant Program

The Illinois Association of School Boards shall advocate for the creation and funding of a school safety grant program at the state level that would assist school districts in the hiring of School Resource Officers (SROs) or school security personnel for the protection of students and staff. SROs in this instance shall meet the definition in section 10-20.67 of the School Code. School security personnel may include off-duty law enforcement officers or a law enforcement officer who has retired within the previous five years. School security personnel may carry a firearm in a school if they continue receiving the same ongoing firearm training as active police officers. Priority in the distribution of grants shall be based on both geography (school districts with lengthy response times from first responders) and financial need (Tier I and Tier II districts based on the Evidence-Based Funding model in that order) would receive priority in the awarding of the grants. (Adopted 2019)

FINANCING PUBLIC EDUCATION – LOCAL

2.28 Property Tax Assessment And Collection

The Illinois Association of School Boards shall oppose the assessment and collection of property taxes at the statewide level. (Adopted 1987)

2.29 Property Tax Base

The Illinois Association of School Boards shall oppose any reduction in a district’s access to local property tax revenue and shall oppose legislation that would erode the property tax base to educate children in the state of Illinois. (Adopted 1987; Amended 1988, 2001; Reaffirmed 2005, 2006, 2016)

2.30 Standing On Tax Appeals

The Illinois Association of School Boards shall support legislative action to enable public school districts, in Cook County specifically, to (1) receive notices of assessment appeals in excess of \$100,000; (2) become participants in assessment reduction proceedings at the administrative and judicial levels; and (3) allow the refund to be credited toward future property tax payments. Further, the IASB urges that the necessary resources be made available in order to facilitate the timely processing of property tax appeal proceedings. (Adopted 1975; Amended 1988, 2000, 2005, 2006; Reaffirmed 1985)

2.31 Tax Increment Financing

The Illinois Association of School Boards shall support changes in the current Tax Increment Financing statute that will model adoption procedures after those established for Enterprise Zones, continue to provide definitions for terms such as “blighted” used in the statute, develop procedures for disbanding TIF areas that do not produce anticipated growth, remove the requirement that all taxing bodies participate equally, to be monitored by the TIF Joint Review Board at each of its scheduled meetings, reduce the financial impact of the TIF area so that the percentage loss of Equalized Assessed Valuation (EAV) involved in the TIF will not exceed twice the average loss of EAV to each taxing body, limit its use in new residential development, and make the recommendation of the Joint Review Board binding. (Adopted 1986; Amended 1990, 1997; Reaffirmed 2006, 2016)

2.32 Site Development

The Illinois Association of School Boards supports requiring builders and subdividers to dedicate land for school purposes or to make cash payments in lieu of such dedications and to allow cash payments to be used for operational expenses. (Adopted 1971; Amended 2004)

2.33 Property Tax Cap

The Illinois Association of School Boards shall oppose any limitation which would require school boards to have to go to referendum to gain authorization to extend taxes to limits previously authorized by the voters. The Association shall support legislation designed to:

- exempt the districts in counties under the Property Tax Extension Limitation Law (PTELL) from the restrictions of the tax cap in their Fire and Life Safety, IMRF, Social Security and Tort Immunity funds;
- base the property tax cap on the Employment Cost Index (ECI) rather than the Consumer Price Index;
- base any such index (CPI or ECI) on a method for calculating average over time to lessen the unpredictability of tax capped local resources; and
- to establish a “floor” to PTELL to ensure that the allowable percentage increase in the extension cannot be less than the allowable percentage increase in the 1998 levy year.

(Adopted 1990; Amended 2001, 2002, 2006, 2009; Reaffirmed 1991)

2.34 Property Tax Cap — GSA Calculation

The Illinois Association of School Boards shall support legislation to modify the state aid calculation for school districts subject to PTELL (Property Tax Extension Limitation Law) such as that they are not penalized when successfully passing an operating fund rate increase referendum. (Adopted 2008; Amended 2020)

2.35 Property Tax Classification

The Illinois Association of School Boards shall oppose any reduction in real estate assessment for residential property which is not offset on a one-to-one ratio. (Adopted 1991; Reaffirmed 2016)

2.36 Evidence-Based Funding Model

The Illinois Association of School Boards believes that adequate funding must be provided for each student in order to guarantee the opportunity for an appropriate public education, and therefore supports the Evidence-Based Funding Model for state aid distribution. This funding model meets the following principles supported by IASB:

1. It takes into account the cost associated with delivering quality, research-based programming, geographic conditions, and student needs. Fully funding districts would ensure adequate funding for districts to locally determine and deliver appropriate and effective educational experiences to every student.
2. It provides for a stable, reliable and predictable commitment of revenue.
3. It is a function of the actual cost of providing an appropriate education based on research, data, and current best practices.
4. It places high priority upon achieving the goal of equity in providing financial resources to local school districts.
5. It does not reduce the access of school districts to the local property tax base.
6. Funding differentials for various levels of schooling are based on verified costs.
7. Consideration is given to regional differences in the cost of providing an appropriate education.
8. The calculation of the number of students coming from disadvantaged backgrounds should be based on current, verifiable data.
9. The size of a school district is important only to the extent that a district provides an appropriate education.
10. A specified local tax effort is required to qualify for state aid.
11. Authority for changing a district's aggregate tax levy is retained by the local board of education.

(Adopted 1990; Amended 1996, 2008, 2014, 2016, 2020; Reaffirmed 2001, 2012)

2.37 Changes In School Accounting Practices

The Illinois Association of School Boards shall oppose legislation or rulemaking proposing cosmetic and costly changes in the school accounting practices or fiscal year, including but not limited to, mandatory accrual basis accounting, major program determination, depreciation allocation, and management's discussion and analysis. (Adopted 1992; Amended 2003)

2.38 Tax Law And Assessment Practices

The Illinois Association of School Boards shall support legislation to create uniformity and equality in Illinois property tax laws regarding assessment practices. (Adopted 1993; Reaffirmed 2002)

2.39 Impact Fees For Residential Development

The Illinois Association of School Boards shall participate in the development and passage of statewide enabling legislation allowing local boards of education to impose residential development impact fees with the option of local municipal control through intergovernmental cooperation. (Adopted 1994; Reaffirmed 1996, 1998)

2.40 Bond And Interest Levy

The Illinois Association of School Boards shall attempt to have legislation passed that would permit a school district to increase the bond and interest levy to recover taxes lost from an adverse Property Tax Appeal Board Decision, that caused the district to expend operating funds to amortize debt. (Adopted 1994)

2.41 Local Taxes On School Districts

The Illinois Association of School Boards shall support legislation that would exempt public schools from all taxes imposed by state, federal, and units of local government. They shall neither seek to deprive or deplete public schools of their funds. Each public school district shall be issued its own district's State and Federal Tax Exemption Identification Number for such exemption. It shall be the responsibility of the taxing body to notify the agency collecting the tax of its exemption and assure its implementation. (Adopted 1996; Reaffirmed 2001, 2008; Amended 2004)

2.42 Property Tax Rate Increases

The Illinois Association of School Boards shall support legislation that would require that new property tax rates levied immediately following successful passage of tax rate increases be used as the calculating rate and extended as required under the School Code (105 ILCS 5/17-3.2). (Adopted 2002)

2.43 Property Tax Cap Expiration

The Illinois Association of School Boards shall support a change in State law to create a four-year sunset on the implementation of the Property Tax Extension Limitation Law (PTELL) in each county in which PTELL has been enacted. The four-year sunset would also apply to the enactment of PTELL in any county approving PTELL after the effective date of the legislation. Any desire to extend PTELL beyond the four years would require the County Board to again place the question on the ballot and receive a positive majority of votes in the next general election. (Adopted 2004; Reaffirmed 2006, 2007)

2.44 Truth In Taxation

The Illinois Association of School Boards shall seek a modification in the Truth in Taxation Notice that reflects the natural economic appreciation effect of changes in property values when reporting the percentage increase or decrease over the previous year's tax levy. (Adopted 2006)

2.45 Sales Tax For School Districts

The Illinois Association of School Boards shall advocate that the General Assembly study and consider legislation allowing school districts access to additional forms of financial revenue, both state and local sources, including but not limited to sales tax revenue. Further, any form of additional revenue for schools must provide that school districts determine the fund(s) in which to place the additional revenue. (Adopted 2006)

2.46 Abatements For Home Builders

The Illinois Association of School Boards shall support legislation to amend the Illinois Property Code (35 ILCS 200/18-165, et seq.) to enable Boards of Education to develop criteria for awarding abatements of school property tax to individual homebuilders. Said legislation shall provide rural school boards that are struggling with declining enrollments and loss of assessed valuation with a tool to stimulate the growth of both tax base and population base of their districts. (Adopted 2008)

2.47 PTELL — Debt Service Extension Base

The Illinois Association of School Boards shall support legislation (currently House Bill 1341) to modify the Debt Service Extension Base (DSEB) formula established by the Property Tax Extension Limitation Law (PTELL) to allow the limited number of school districts that do not have DSEB to have one established for them creating more equity among districts affected by the PTELL and equal opportunity in school funding. (Adopted 2011)

2.48 PTELL No Penalty For Under Levy

The Illinois Association of School Boards shall support legislation that allows school districts to levy an amount less than the Property Tax Extension Limitation Law (PTELL) formula would allow without penalty in future years. This would require that when a district "under" levies, the district will have the ability to reassess the reduced levy taken in a given year and recover the full entitled levy for a period of three years from the effective date of the reduced levy. A district will not be entitled to reassess the reduced levy once the three-year limit has expired. (Adopted 2012; Amended 2017)

2.49 EAV Adjustments — Timely Notification

The Illinois Association of School Boards shall support legislation to require timely notification between county assessors of substantial adjustments to assessed values for a taxing district that has assessed property in multiple counties. (Adopted 2011)

2.50 Pension-Normal Cost Shift

The Illinois Association of School Boards recognizes that legislation to sensibly resolve Illinois' current pension crisis must be fully compliant with prevailing actuarial scientific

standards in order to achieve fully-funded and sustainable pension funds. The Illinois Association of School Boards therefore shall not support a "cost-shift" to local districts as a true sensible solution to the pension burden. (Adopted 2013)

2.51 School Facility Occupation Tax

The Illinois Association of School Boards shall support an amendment to State Statute 55 ILCS 5/5-1006.7 School Facility Occupation Tax, to include the purpose to purchase or lease technology to aid instruction, education, or efficiency of the school district. (Adopted 2014)

2.52 Tax Increment Financing

The Illinois Association of School Boards shall support changes to the Tax Increment Financing statute to include the following: a municipality cannot reset a TIF district, which would extend the life of the TIF beyond the 23 years. (Adopted 2014; Reaffirmed 2016)

2.53 Energy Savings Funding & Borrowing

The Illinois Association of School Boards shall recommend to the legislature that a bill be passed that allows districts to borrow or otherwise obtain money without referendum for the sole and specific purpose of purchasing and installing energy saving equipment relating to the utility usage (water, gas and electricity). (Adopted 2018)

FINANCING PUBLIC EDUCATION – FEDERAL

2.54 State And Local Federal Tax Deduction

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to defeat any legislation or regulation that would eliminate the federal income tax deduction for state and local taxes. (Adopted 1985)

2.55 E-RATE Discount Program

The Illinois Association of School Boards shall urge Congress and the Federal Communications Commission to continue to support discount programs, including but not limited to the "E-Rate" program created in the Telecommunications Act of 1996, to provide affordable Internet access, distance-learning, and other educational programs for school districts and libraries. (Adopted 1998)

FINANCING PUBLIC EDUCATION – OTHER

2.56 Non-Public School Funding

The Illinois Association of School Boards opposes payment of state funds directly or indirectly to non-public elementary and secondary schools. Specifically, the Association is opposed to the use of any form of "Educational Voucher", "Tax Deduction" and "Tax Credit" plan at the state or national level. (Portions Adopted 1970, 1975, 1982; Amended 1988; Reaffirmed 2006, 2012)

2.57 Non-Public Student Reporting

The Illinois Association of School Boards shall support legislation to require that non-public schools receiving the benefit of public funds or services, submit to the Illinois State Board of Education an annual report including the names, ages, and addresses of all students enrolled in their schools. (Adopted 1980)

2.58 Transportation For Private School Students

The Illinois Association of School Boards shall pursue and support legislation amending 105 ILCS 5/29-4 of the Illinois Compiled Statutes (School Code) to require schools other than public to conform to public school attendance dates and times as needed to minimize busing costs, or pay the additional costs as a result of scheduling differences in busing students attending those schools. (Adopted 1995)

2.59 Tax Exempt Bond Use

The Illinois Association of School Boards shall oppose any reduction by the Federal Government in the amount of tax exempt bonds which can be issued. In addition to this continuing opposition, IASB shall explore alternatives available should such limitation be forthcoming at the Federal level. This would include but not be limited to income tax credits for individuals, commercial bonds property casualty companies, etc., to provide incentives within the State of Illinois for the purchase of said bonds. (Adopted 1989)

2.60 Life Safety Fund Use

The Illinois Association of School Boards shall support legislation that allows the State Board of Education to approve the use of monies generated from the health/life safety tax levy or the sale of health/life safety bonds for building projects that, while not specifically listed as a State Board approved project, will directly result in the improved safety of the students and/or community. Specifically, such funds shall be eligible to cover the costs for the following purposes: 1) repair or replacement of property such as school sidewalks, driveways, parking lots and playground equipment, in instances when a specific safety hazard is demonstrated by a licensed architect or engineer; 2) mandated alterations to facilities and school property pursuant to requirements of the Federal Americans with Disabilities Act; and 3) to provide air conditioning and climate control in the classrooms, and to provide for the lease and/or purchase of air-conditioning equipment under the tax for leasing (including lease purchase and installment purchase) of educational facilities. (Adopted 1989; Reaffirmed 1991; Amended 1993, 2006)

2.61 State And Federal Grant Carryover

The Illinois Association of School Boards shall encourage the state and federal governments to remove restrictions on grant programs which currently require local school districts to return grant fund balances back to the state. (Adopted 1991)

LEGISLATIVE ACTIVITY

3.01 Board Member Involvement

The Illinois Association of School Boards shall continue its legislative involvement and encourage increased legislative activity by local school board members at the district, division, and state levels while providing leadership in guiding those board members in their efforts to seek public support of legislation essential to good school government. (Portions Adopted 1974, 1981; Amended 1988; Reaffirmed 2006)

3.02 Candidate Support

The Illinois Association of School Boards shall actively encourage and assist school board members to effectively evaluate positions of legislative candidates relative to public education and to support those candidates who have demonstrated understanding and support for the principles of school management to ensure the best education for public school students in Illinois. (Adopted 1975; Reaffirmed 1986; Amended 2006)

3.03 Limited Bill Introductions

The Illinois Association of School Boards shall encourage the Illinois General Assembly to limit the quantity of legislation introduced in each two-year period to allow time for each bill to be researched, debated, and thoroughly investigated before action by the General Assembly. (Adopted 1987; Reaffirmed 2012)

3.04 General Assembly Rules

The Illinois Association of School Boards shall support changes in the operating procedures of the Illinois General Assembly which would promote maximum exchange of information between legislators and interested citizens and ensure enlightened debate on the merits of all proposed bills, and take the action necessary to prevent legislation from being changed by amendments which are not germane to the original purpose of the bill, or establish a time limit for such amendments sufficient to avoid last minute changes in the final weeks of a legislative session. (Portions Adopted 1980, 1984; Amended 1988; Reaffirmed 2012)

3.05 Effective Date And State Board Rules & Regulations

The Illinois Association of School Boards shall encourage the Illinois General Assembly to allow a minimum of one year lead time for implementation of any regulation or legislation increasing costs in public schools. Any such changes to existing educational programs should not be implemented until the final regulations have been adopted by the State Board of Education. (Adopted 1981; Amended 1993; Reaffirmed 2012)

3.06 Data Utilization

The Illinois Association of School Boards shall support legislation requiring the State Board of Education and the State Superintendent to base rules, regulations, and recommendations regarding legislation affecting public schools on empirical research, which shall be made available to the Illinois General Assembly and the interested public. (Adopted 1987)

3.07 Local Legislative Visits

The Illinois Association of School Boards shall support and encourage each local Board of Education throughout the State of Illinois to make a “good faith” effort to initiate, undertake, and make an in-person visit with their local legislators in order to discuss specific issues and proposed legislation affecting local school districts. Further resolve that conducting any such visits will be part of any Awards Program adopted by the IASB that recognizes outstanding leadership and development activities by local Boards of Education. (Adopted 1995; Reaffirmed 2006)

3.08 Elected State Board Of Education

The Illinois Association of School Boards shall support legislation or other appropriate action requiring that the members of the Illinois State Board of Education be elected on a regional basis. (Adopted 2002)

3.09 Budget Stability For School Districts

The Illinois Association of School Boards shall support legislation requiring the Illinois General Assembly to determine the amount of funding for educational entitlements and General State Aid no later than March 31 (3 months prior to the start of the budget year) and enact a biennial budgetary cycle. Once the amount of funding for educational entitlements is determined, the General Assembly shall be required to vote on the funding in a stand-alone piece of legislation. (Adopted 2010; Reaffirmed 2011; Amended 2012, 2016)

BOARD OPERATIONS AND DUTIES

4.01 Self-Insure Risk

The Illinois Association of School Boards shall propose legislation which would allow school districts, by board resolution, to self-insure the risk previously covered by surety bonds. (Adopted 1993)

4.02 Board Member — Travel Reimbursement

The Illinois Association of School Boards shall support legislation which will allow members of Boards of Education to be reimbursed for mileage for school board meetings held in compliance with the Illinois Open Meetings Act and for events regarding school district staff. Mileage reimbursement would be paid at the federally allowable travel reimbursement rate. (Adopted 2008)

4.03 School Board Member Training

The Illinois Association of School Boards shall oppose any legislation that includes additional requirements or expansion of mandatory training of school board members. The IASB encourages local boards of education to model continuous improvement by pursuing all professional development and training opportunities. IASB, with its unique combination of expertise and resources, is uniquely in the position to be the primary agency responsible for school board member training and professional development as recognized by Article 23 of the Illinois School code, and any such legislation requiring school board member training shall specifically list the IASB as a training provider. (Adopted 2008; Amended 2012, 2020)

4.04 Statement Of Affairs

The Illinois Association of School Boards shall support legislation that allows a school district to publish any notice, agenda, record, or other information or material required by law electronically instead of in a newspaper. (Adopted 2016)

4.05 Business Enterprises — Minority Owned

The Illinois Association of School Boards shall support legislation amending sections of statute that regulate contracting out for services to allow school districts to consider any goals set to address social responsibility, including preferences for businesses owned by minorities, women, persons with disabilities, and veterans, in selecting companies to service contracts. (Adopted 2019)

BOARD – EMPLOYEE RELATIONS

5.01 Board Rights

The Illinois Association of School Boards supports local boards of education’s rights to determine and control, as duly elected representatives of the community, the employment, dismissal, and staff reduction of certificated and non-certificated employees. To this end, the Association shall support statutory, rules, and regulations changes that will:

1. Enable the initial placement of employees on the salary schedule without regard to years of experience or graduate credit;
2. Allow for greater flexibility in staffing patterns to improve efficiency and effectiveness of programs;
3. Maintain the tenure rights of teachers in cooperatives in a single district but not in multiple districts; and
4. Allow school districts to take action on reductions in force up to 60 calendar days following the date elementary and secondary appropriations bills become law.

(Portions adopted 1976, 1979, 1980, 1983, 1984, 1988; Amended 1988, 1996, 2006, 2012; Reaffirmed 1992, 2011)

5.02 Teacher Salaries (Length Of Contract)

The Illinois Association of School Boards believes that teacher salaries should be determined at the local level; if teacher salary increases are legislatively mandated, they should be linked to an increase in the length of the teacher contract year for purposes to be determined locally. (Adopted 1985; Reaffirmed 2012)

5.03 Collective Bargaining

The Illinois Association of School Boards shall strongly oppose legislation that diminishes the local school board’s ability to collectively bargain with employees and shall encourage the General Assembly to refrain from passing legislation and the Illinois State Board of Education or State Superintendent of Schools from promulgating administrative rules or issuing guidance documents that tips the balance of the bargaining process in favor of employee bargaining units. The Association shall continue to oppose any change in the collective bargaining law which fails to protect the rights of students, employees, taxpayers, and boards of education and their administrative staffs. (Adopted 1981; Amended 1985, 2001, 2020; Reaffirmed 2012)

5.04 Unemployment Compensation (Substitute Teachers)

The Illinois Association of School Boards shall support legislation which would exempt substitute teachers from being eligible for unemployment compensation. (Adopted 1986; Reaffirmed 2012)

5.05 Prevailing Wage Act

The Illinois Association of School Boards shall work to repeal legislation that regulates wages of laborers, mechanics, and other workers employed by school districts and those under contract for work being done in school districts, or amend the Prevailing Wage Act to exempt school districts from its scope, and advocate for any flexibilities that may reduce the costly burden of the Prevailing Wage Act. (Adopted 1978; Amended 1982, 1990, 2011, 2019; Reaffirmed 1985, 1988, 1996, 2009, 2012, 2013, 2016)

5.06 ESP Contracts

The Illinois Association of School Boards shall support legislation that allows local school boards to determine locally all contractual arrangements for education support personnel. (Adopted 1990)

5.07 Illinois Educational Labor Relations Act

The Illinois Association of School Boards shall support the proposed amendment to the Illinois Educational Labor Relations Act, Section 10, which provides that an employer's duty to bargain over specified matters does not include a duty to bargain over a decision to reduce the number of employees and the impact of a reduction of employees. (Adopted 1993; Reaffirmed 2012)

5.08 Workers' Compensation Law

The Illinois Association of School Boards shall actively support legislation to reduce the costs of Workers' Compensation. (Adopted 1993; Reaffirmed 2012)

5.09 Tenure Repeal

The Illinois Association of School Boards shall seek reform of the School Code to eliminate contractual continued service for teachers as currently provided by 105 ILCS 5/24-11. (Adopted 1995; Reaffirmed 2012)

5.10 School Employee Strikes

The Illinois Association of School Boards shall strongly seek and support legislation forbidding public school employees from striking. The Association shall also work with legislators, the Illinois State Board of Education, and the teachers' unions to develop alternatives to striking, including mediation and binding arbitration. (Adopted 1996; Amended 2009; Reaffirmed 2012)

5.11 Third Party Contracting

The Illinois Association of School Boards shall strongly oppose legislation or rulemaking that regulates and restricts the ability of school boards to contract with third-parties for the provision of non-instructional services. The Illinois Association of School Boards shall seek to repeal or amend the provisions of the School Code which unreasonably restrict the ability of school boards to enter into contracts

with third-parties for the provision of non-instruction services. (Adopted 2012)

5.12 School District Police Force

The Illinois Association of School Boards shall support legislation that would allow any school district who previously established a professional police force to re-establish a police force with all the duties and responsibilities of local law enforcement agencies. (Adopted 2019)

5.13 Background Checks Substitute Teachers

The Illinois Association of School Boards shall support and encourage legislation that will develop a centralized process for Regional Superintendent Offices to submit certification results for each other to use in the hiring process for substitute teachers in their respective region. (Adopted 2019)

5.14 Teacher Prep-Reading Instruction

The Illinois Association of School Boards shall support initiatives in teacher preparation programming that prepare teachers to be trained in scientifically proven methods of reading instruction that promote student literacy. (Adopted 2020)

5.15 Teacher Shortage

The Illinois Association of School Boards shall support efforts to direct the Illinois State Board of Education to expand the issuance of provisional teacher licenses to all curricular areas. (Adopted 2020)

LOCAL – STATE – FEDERAL RELATIONS

6.01 Local Control

The Illinois Association of School Boards shall take all appropriate action to encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to refrain from introducing, supporting, or promulgating rules, regulations, and legislation which deprive local school districts of decision-making powers on matters in which there is not a clear and compelling state or national interest. In the event any such rule, regulation, or legislation is promulgated or adopted, the Association shall take all appropriate actions calling for amendment(s) to return the decision-making powers back to the local school district. (Adopted 1976; Amended 2014; Reaffirmed 2006, 2012, 2014, 2016)

6.02 Periodic Review Of State And Federal Mandates

The Illinois Association of School Boards shall support at the state and national level periodic review of all mandates, rules, and regulations affecting local districts. Such mandates, rules, and regulations should be broad in scope providing great flexibility in implementation, eased or reduced during periods when state supporting funds are unavailable or reduced, and eliminated if not of benefit to educational opportunities and outcomes. (Adopted 1981; Reaffirmed 1985; Amended 1988)

6.03 Educational Labor Relations Board Procedures

The Illinois Association of School Boards shall work with the Illinois Educational Labor Relations Board to increase their sensitivity to the need for timely decisions and establish criteria to identify matters in need of expedited attention. Further, the Association shall utilize the legislative process to remove statutory barriers to timely and expedited decisions and support legislation to enhance the decision making process. (Adopted 1989)

6.04 State Board Communication

The Illinois Association of School Boards shall continue to work with the Illinois State Board of Education to provide opportunities throughout the state each fiscal year to render local boards of education the time to express their concerns as well as to discuss their position on various pertinent educational issues. (Adopted 1982; Amended 1988)

6.05 Zoning Hearing Participation

The Illinois Association of School Boards supports requiring planning commissions, zoning boards, and the governing bodies of the jurisdiction in which real estate developments or zoning changes are proposed to notify the school district affected about such proposals and hearings about them and, if any, about the effect of the proposed changes and developments before completing any action to approve or adopt such a change or development. (Adopted 1973; Reaffirmed 2006)

6.06 Railroad Crossings

The Illinois Association of School Boards urges the Illinois General Assembly, the Congress of the United States, state and federal commerce commissions, and railroad industries to continue working toward the installation of adequate warning devices at all railroad crossings maintained for public use in Illinois. (Adopted 1976; Reaffirmed 2006)

6.07 ISBE Rules And Regulations Review

The Illinois Association of School Boards shall encourage the Illinois State Board of Education to include school board members, administrators, and other practitioners on committees to review proposed rules and regulations. (Adopted 1990)

6.08 Students On Public Aid

The Illinois Association of School Boards shall seek and support legislation to mandate that students of families receiving State/Federal financial assistance maintain "regular" attendance as a stipulation for receipt of same. (Adopted 1995; Amended 2020)

6.09 Home Schooling Policy

The Illinois Association of School Boards shall support legislation to enact appropriate laws and policies to demonstrate that the education received by home-taught students is of sufficient quality to ensure appropriate transfer to schools that have current certification and recognition status from the Illinois State Board of Education. (Adopted 1996; Amended 1998; Reaffirmed 2000)

6.10 Design Profession Selection

The Illinois Association of School Boards shall support legislation in the Illinois General Assembly amending or repealing the Local Government Professional Services Selection Act, or any other applicable laws, rules, or regulations, to the extent necessary to permit Illinois school boards to solicit, and to permit licensed architects, engineers, and land surveyors to submit cost proposals for these professional services as part of a school board's design professional selection process. (Adopted 1997)

6.11 Statutory Job Descriptions

The Illinois Association of School Boards shall oppose legislation which allows job descriptions for employees of school district to be placed into state law. (Adopted 1997)

6.12 Administrative Caps

The Illinois Association of School Boards shall not support Illinois State legislation concerning Administrative Caps and Superintendent's Contracts as this legislation takes away local control from duly elected Boards of Education. Be it further resolved that IASB calls for the repeal of these provisions of PA 90-548 so that these provisions are again placed in the hands of local school boards. (Adopted 1998)

6.13 Bilingual Education

The Illinois Association of School Boards shall promote legislative action calling for the Illinois State Board of Education, the U.S. Department of Education, and school districts to study the alignment of, and full financial support of, the implementation of second language, native language, and bilingual education programs. (Adopted 2004)

6.14 Fair Labor Standards Act

The Illinois Association of School Boards shall support legislation at both the Federal and State levels to exempt school district employees from overtime and salary regulations as described in the Fair Labor Standards Act. (Adopted 2005)

6.15 Constitutional Convention Support

The Illinois Association of School Boards shall actively participate in promoting a Constitutional Convention for the State of Illinois when the question is submitted to the voters and shall begin planning strategy and marshalling resources for the promotion of a vote in favor of conducting the Constitutional Convention. (Adopted 2005; Reaffirmed 2006, 2007)

6.16 Bidding Contracts-Local Bidders

The Illinois Association of School Boards shall support legislation that allows the local Board of Education to award a contract, under certain circumstances, to a qualified bidder that may not be the lowest responsible bidder. The bid must not be more than 2% over the lowest responsible bid and the bidder must be considered a local contractor by the local Board of Education. (Adopted 2006)

6.17 Freedom Of Information Act Changes

The Illinois Association of School Boards shall support legislation to modify the Freedom of Information Act (FOIA) to facilitate school districts' compliance with the Act and to remove unnecessary burdens on units of local government. The legislative changes should:

- Increase allowable FOIA response time from 5 business days to 10 business days.
- Exclude official school breaks in business day response time.
- Allow denials for commercial purposes.
- Allow denials for any request that is unduly burdensome.
- Clarify language that would allow a request to be denied if it is unduly burdensome to the public body if the public body deems compliance with the request would result in excessive response costs.
- Allow the imposition of reasonable fees regardless of the number of pages being provided
- Remove the balancing test between the public's interest and the employee's right to privacy in the privacy exception.
- Expand the evaluation exemption to cover all school employees.
- Exempt employment applications to protect the privacy of individuals that apply for high profile employment positions.
- Delete provisions requiring public bodies to write a virtual legal opinion as to why they are claiming an exemption.
- Delete provisions requiring public bodies to prepare a virtual legal pleading before being challenged for a denial.
- Limit public bodies' liability by limiting a court's inquiry to violations of the FOIA Act and not the content of information provided.
- Force the Public Access Counselor to defend its decisions before a court of law if a public body is sued.
- Allow public bodies to seek review of a binding opinion of the Public Access Counselor in the county in which they are located rather than just Sangamon or Cook Counties.

(Adopted 2010)

6.18 Homeless Student Transportation

The Illinois Association of School Boards shall support legislation conforming Illinois law with federal law, specifically related to 105 ILCS 45 and the requirement for school districts to transport homeless students beyond district boundaries. (Adopted 2012)

6.19 Mandate Cost And Periodic Review

The Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be required of ISBE

to provide timely, updated information on the impact of new mandates as they are enacted. (Adopted 2013; Reaffirmed 2014)

6.20 School Safety — Traffic Zones

The Illinois Association of School Boards shall urge adoption of legislation that urges increased traffic-calming measures in front of all schools that could include but not be limited to:

1. Reduced speed limits to 20 mph or less within one block of the school from any direction on all federally designated municipal routes or Illinois Department of Transportation designated local roads.
2. Enhanced speed limit signs to increase motorist awareness.
3. Increased police enforcement of school zones, where feasible for local law enforcement agencies.
4. Other traffic-calming measures that mitigate speeds and cut-through traffic in neighborhoods (e.g. striping, islands, speed bumps, etc.).
5. Removing the designation "during school hours when children are present" from traffic signs or implementing other warning systems to accommodate after-school activities and use of facilities (e.g. playgrounds)

(Adopted 2019)

6.21 E-Learning Election Days

The Illinois Association of School Boards shall support and encourage legislation that would allow school districts to use an e-learning day or remote learning day in lieu of closing a school or the district on an election day, during a public health response requiring use of a school, or on any other day during which a school is mandated to be used for a public function during school hours. (Adopted 2020)

6.22 Local Control Pandemic

The Illinois Association of School Boards shall encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to take a regional approach in response to national health emergencies. (Adopted 2020)

DISTRICT ORGANIZATION AND ELECTIONS

7.01 District Reorganization

The Illinois Association of School Boards favors school district reorganization and consolidation intended to facilitate educational improvement rather than changes in district organization based only on enrollment or geographical location. Further, IASB shall oppose any future attempts by the Legislature, Governor, and/or State Board of Education to mandate, by statute or rules and regulations, the reorganization and consolidation of school districts. Reorganization and consolidation studies should be initiated by local citizens. In addition, IASB shall oppose legislation containing financial incentives based solely on district size or organizational pattern intended to force school district consolidation or reorganization. (Adopted 1962; Amended 1985; Reaffirmed 2006)

7.02 School District Reorganization Voting

Requirements

The Illinois Association of School Boards shall seek, encourage, and support efforts for school district reorganization — in all forms — to include a requirement that before such reorganization is deemed passed, a majority vote of voters in each of the affected districts is necessary. (Adopted 1987; Amended 1988, 2006)

7.03 Annexing District Requirements

The Illinois Association of School Boards shall seek an amendment to Article 7 of The School Code providing that neither a petition initiated by the citizens of one school district nor a petition initiated by a local school board of education seeking to annex their entire school district or a portion of the school district above and beyond one (1) home to another should be permitted without the affirmative vote of the citizens of each of the school districts affected. Specifically, 105 ILCS 5/7-1 and 7-2 shall be amended to include the following language: “When a petition is initiated by two-thirds (2/3rds) of the registered voters in one school district seeking to annex said district in its entirety to another school district or school districts and the board of education of such receiving school district or school districts has not adopted a resolution agreeing to such annexation, such annexation, if approved by the regional board of school trustees, shall not become effective until it is approved in an election called for the purpose of voting on the question of the voters in each school district affected.” (Adopted 1988; Amended 1996, 2006; Reaffirmed 2000)

7.04 Detachment From Unit District

The Illinois Association of School Boards shall oppose any efforts to amend the Illinois School Code to allow for less restrictive procedures for school districts to detach and form a new district. (Adopted 2005; Amended 2006)

7.05 Public Question Voting Dates

The Illinois Association of School Boards shall support legislation to repeal the statute in the Election Code, amended by Public Act 84-739, which became effective January 1, 1986, which restricts school districts from placing a public question on the ballot other than when voters are scheduled to cast votes for any candidates for nomination for, election to, or retention in public office. (Adopted 1986)

7.06 School Ballot Format

The Illinois Association of School Boards shall urge the State Legislature to review and revise the school ballot formats as established in section 9-12 of the School Code to more clearly identify for whom the voter is casting a ballot. (Adopted 2001)

7.07 Election Schedules

The Illinois Association of School Boards shall continue to support the non-partisan election of school board members at a non-partisan election. (Adopted 2003; Amended 2006)

7.08 Polling Places In Schools

The Illinois Association of School Boards shall support legislation that amends the Election Code to allow a school district to refuse to be used as a polling place during elections for student safety reasons. If a school building is used as a polling place, the safety of the children and staff should not be compromised, and voters must be physically separated from students when the school is in session. (Adopted 2007; Amended 2009)

7.09 School As Polling Place Reimbursement

The Illinois Association of School Boards shall support legislation that amends the Election Code and the School Code to mandate that the appropriate officer or board having responsibility for providing a polling place for the election reimburse the school district for any costs, included cost of security to ensure student safety, in acting as a polling place which estimated costs shall be provided to the appropriate officer or board in advance of any decision to use a particular public building in order to ensure the efficient use of public resources. (Adopted 2017)

7.10 School Board Elections — Seating New Members

The Illinois Association of School Boards shall support legislation allowing newly elected candidates, who have been elected uncontested, to be sworn in or affirmed at the next regularly scheduled board meeting or special meeting, held at least 14 days after the Consolidated Election. (Adopted 2019)

7.11 School Board Elections — Terms

The Illinois Association of School Boards shall support legislation that all school districts having a population of not more than 500,000 shall serve four-year terms and be seated at the first board meeting held at least 14 days following the school board election. (Adopted 2019)

CURRENT IASB BELIEF STATEMENTS

1. The Illinois Association of School Boards believes in improving the image of school boards and public education at the state and national levels.
 2. The Illinois Association of School Boards believes school administrations and faculties should be composed of persons supporting the principles of constitutional government because schools should continue with vigor their programs for giving young citizens a clear understanding of the principles of the American way of life and a desire to make these principles prevail in their own lives and in the life of their country. Further, the Association believes in the value of student non-partisan civic responsibility, including the importance of student voter registration.
 3. The Illinois Association of School Boards believes that local boards of education should provide the necessary leadership for educational reform by sharing information and resources and collaborating with each other and the larger educational community.
 4. The Illinois Association of School Boards believes that schools should provide a safe and secure environment for all students. School board members and staff should try to protect students from the effects of bullying, discrimination, and violence, and offer appropriate instruction to improve intergroup relations and to promote peaceful resolution to conflict. Further, the Association urges the State of Illinois and the U.S. Congress to invest in and support comprehensive, coordinated, and collaborative mental health resources to address these social-emotional issues leading to safe schools and the achievement of academic success.
 5. The Illinois Association of School Boards believes strongly in the non-partisan election of local school boards.
 6. The Illinois Association of School Boards believes in the vigorous support and the rigid enforcement of the laws pertaining to the sale, possession, and/or use of firearms.
 7. The Illinois Association of School Boards believes that local boards of education should be prepared for possible public health crises and other public safety concerns. IASB should obtain the most recent and accurate information from the pertinent federal, state, and local agencies and disseminate such information to school districts throughout the State. School districts are encouraged to adopt proactive pandemic preparedness strategies.
 8. The Illinois Association of School Boards believes that the overall health of our students is of prime importance.
- Local boards of education and school district officials should have the authority and flexibility to access State and community health services as deemed appropriate. To that end, IASB: urges school districts to comply with the required notification provisions regarding vision screening for students, recommends that parents provide for regular and ongoing comprehensive vision examinations for their children, and encourages school districts to consider adopting a policy requiring optometric vision examinations for all children entering kindergarten.
9. The Illinois Association of School Boards believes that the work of locally elected, volunteer school board members should be valued and that employers should be encouraged to allow employees to utilize vacation days or days off with pay to attend mandated school board member training and professional development opportunities offered by IASB or other approved training providers.
 10. The Illinois Association of School Boards believes that effective local school board governance is vital to the success of our public schools and urges local boards of education to abide by IASB's Foundational Principles of Effective Governance, avoid real or perceived incidents of impropriety, and adopt policies or procedures to ensure that board members and elected board officers have no conflicts of interest.
 11. The Illinois Association of School Boards believes school boards should employ competitive bidding practices for upgrades in technology and energy savings and should also provide energy savings contracting model policy and training opportunities for school districts.
 12. The Illinois Association of School Boards believes that schools should provide a safe and secure environment for all students and staff. Decisions of school safety drills, plans, and procedures should be made at the local level, utilizing evidence-based practices that maximize resources and effectiveness, and by soliciting input from local emergency responders resulting in fewer physical, emotional, and psychological risks to students and staff.
 13. The Illinois Association of School Boards urges its member districts and the leadership of member districts to integrate the principles of equity and inclusion in school curriculum, policies, programs, and operations, ensuring every student is welcomed and supported in a respectful learning environment.

November 11, 2021

Grant Community High School District 124
Board of Education
285 E. Grand Avenue
Fox Lake, IL 60020

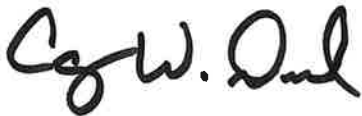
Please accept my resignation from Grant Community High School as the Assistant Director of Activities and Athletics, effective November 26, 2021.

I would like to thank the Board of Education, Administration, and all of the staff for the past 19 years of employment. I am grateful for the opportunities provided to me and the relationships that I have built over this time. I have grown exponentially as an educator and as a person during my years at Grant Community High School. For this, I cannot thank you enough.

I will always remember my days as a Bulldog with esteem and pride and I hope that my contributions to the school have aided in their growth for excellence in education.

"Hail to thee Grant High!"

Respectfully,

A handwritten signature in black ink that reads "Casey W. Duval". The signature is written in a cursive, flowing style.

Casey W. Duval

From: Liddle, Stephen
Sent: Friday, October 29, 2021 8:20 PM
To: Sefcik, Christine <csefcik@grantbulldogs.org>
Subject: Formal Resignation

Dear Dr. Sefcik,

Please accept this letter as formal notice of my resignation from District 124 – Grant Community High School. My last day of employment will be October 31st, 2021.

Thank you for giving me the opportunity to work here for the last 12+ years. Please let me know if there is anything else you need from me.

Thank you again and wishing you all the best.

Sincerely,

Stephen Liddle

November 2, 2021

Grant Community High School

Attn: Josh/Craig

I am giving my resignation on Friday, November 5, 2021. I will be turning in my keys, etc at that time.

Chuck Cashmore

Dear Josh. I want to say Thank you
and giving me the opportunity to work
at Grant High School. Thursday Nov 4, 2021
will be my last day at Grant. ~~Am~~ giving
my resignation. Again thank you for everything

Sincerely

Jody Davis Jody Davis

10/25/21

Dear Dr. Sefcik, Mr. Schmidt, and Mr. Ross

This letter is to announce my resignation as Head Football Coach at Grant Community High School. From the bottom of my heart, I greatly appreciate the opportunity you have provided me to lead the football program over the last five seasons and to live my dream of contributing to the traditions of Grant football.

Although I am resigning from coaching football, I am more than willing to assist in the transition that will occur as a new individual takes over the program because I still care deeply about the success of the program and I will be passionately supporting the program and its members in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Robinson", with a stylized, cursive script.

Chris Robinson

Ross, Tom

From: Rous, Kurt
Sent: Monday, October 25, 2021 7:02 AM
To: Ross, Tom
Cc: Robinson, Chris
Subject: Football

Tom,

I am notifying you that I am resigning my position as assistant football coach, effective immediately.

Kurt Rous
Mathematics Teacher
Assistant Football Coach
Assistant Girls' Track Coach
Grant Community High School
285 E. Grand Ave.
Fox Lake, IL 60020
847-587-2561 x3768
Go Bulldogs!

10/27/2021

Athletic department and Administration,

This letter is to inform you that I am resigning immediately as assistant varsity football coach. I would like to thank you for the opportunity to coach for Grant Community High School.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Carl Uphoff

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: Daniel Nitz
Title: English Teacher
Seniority Date: August 8, 2019
Date of Request: November 11, 2021

PURPOSE OF LEAVE (check one):

☒

Birth of Child

☐

Expected placement of child for adoption

☐

Expected placement of child for foster care

☐

Serious illness of family member

Name of family member: _____

Relationship to employee: _____

☐

Employee's serious illness

LEAVE DATES Beginning: **April 6, 2022** Ending: **May 20, 2022**

TYPE OF LEAVE (check one):

☒

Continuous

☐

Intermittent basis

Schedule requested: _____

☐

Reduced schedule

Schedule requested: _____

This form is to be completed either by the employee requesting leave or the employer's designated representative to whom the request is made. Attach any written leave requests from the employee to this form.



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020

847-587-2561 · fax 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Daniel Nitz

The Board of Education is in receipt of your request for a leave pursuant to the federal Family and Medical Leave Act (the "Act") of 1993. This is to notify you that your leave request has been granted. Your leave is scheduled to **begin on April 6, 2022** and is scheduled to **end on May 20, 2022**. The stated purpose for your leave is **birth of a child** and it will be taken on the following basis:

☒

Continuous basis

☐

Intermittent basis

Schedule of leave: _____

☐

Reduced schedule

Schedule of leave: _____

This is also to notify you that the Board will require you to substitute N/A (days) (weeks) of your accrued paid N/A time for N/A (days) (weeks) of your unpaid FMLA leave.

President, Board of Education

Date

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: **Lori Milbratz**
Title: **Sub Coordinator**
Seniority Date: **August 11, 2014**
Date of Request: **October, 2021**

PURPOSE OF LEAVE (check one):

- ☐ Birth of Child
- ☐ Expected placement of child for adoption
- ☐ Expected placement of child for foster care
- ☐ Serious illness of family member
Name of family member: _____
Relationship to employee: _____
- ☒ Employee's serious illness

LEAVE DATES Beginning: **November 18, 2021** Ending: **November 23, 2021**

TYPE OF LEAVE (check one):

- ☒ Continuous
- ☐ Intermittent basis
Schedule requested: _____
- ☐ Reduced schedule
Schedule requested: _____

This form is to be completed either by the employee requesting leave or the employer's designated representative to whom the request is made. Attach any written leave requests from the employee to this form.



Grant Community High School District 124

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Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Lori Milbratz

The Board of Education is in receipt of your request for a leave pursuant to the federal Family and Medical Leave Act (the "Act") of 1993. This is to notify you that your leave request has been granted. Your leave is scheduled to **begin on November 18, 2021** and is scheduled to **end on November 23, 2021**. The stated purpose for your leave is **employee's serious illness** and it will be taken on the following basis:

☒

Continuous basis

☐

Intermittent basis

Schedule of leave: _____

☐

Reduced schedule

Schedule of leave: _____

This is also to notify you that the Board will require you to substitute N/A (days) (weeks) of your accrued paid N/A time for N/A (days) (weeks) of your unpaid FMLA leave.

President, Board of Education

Date

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: Michelle Soenksen
Title: Payroll and Benefits Coordinator
Seniority Date: July 5, 2017
Date of Request: November, 2021

PURPOSE OF LEAVE (check one):

- ☐ Birth of Child
- ☐ Expected placement of child for adoption
- ☐ Expected placement of child for foster care
- ☐ Serious illness of family member
Name of family member: _____
Relationship to employee: _____
- ☒ Employee's serious illness

LEAVE DATES Beginning: **December 3, 2021** Ending: **December 17, 2021**

TYPE OF LEAVE (check one):

- ☒ Continuous
- ☐ Intermittent basis
Schedule requested: _____
- ☐ Reduced schedule
Schedule requested: _____

This form is to be completed either by the employee requesting leave or the employer's designated representative to whom the request is made. Attach any written leave requests from the employee to this form.



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020

847-587-2561 · fax 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Michelle Soenksen

The Board of Education is in receipt of your request for a leave pursuant to the federal Family and Medical Leave Act (the "Act") of 1993. This is to notify you that your leave request has been granted. Your leave is scheduled to **begin on December 3, 2021** and is scheduled to **end on December 17, 2021**. The stated purpose for your leave is **employee's serious illness** and it will be taken on the following basis:

- ☒ Continuous basis
- ☐ Intermittent basis
Schedule of leave: _____
- ☐ Reduced schedule
Schedule of leave: _____

This is also to notify you that the Board will require you to substitute N/A (days) (weeks) of your accrued paid N/A time for N/A (days) (weeks) of your unpaid FMLA leave.

President, Board of Education

Date

Principal's Report to the Board of Education
Jeremy Schmidt, Principal
November 2021

Parent-Student-Teacher Conferences

Parent-Student-Teacher Conferences were held on the evening of Thursday, October 28 and the morning of Friday, October 29. Parent-Student-Teacher Conferences were hosted virtual unless in-person meeting were requested. Parents scheduled conferences via Skyward and connected with teachers using a presentation that included standing zoom meeting links for every teacher. This was our second year using this format, as it gave parents easier access to teachers in less time.

The past several years, we have been able to collect reliable year-over-year data on parental involvement in this event. This year's conference participation numbers were up 83 conferences from last year, above the seven-year average of 2,122. Between both days, there were 2,347 total conferences scheduled by 442 unique families, up from the seven-year average of 383 unique families last year. With parent involvement being an ongoing focus of continuous improvement, we are happy to see steady involvement with this event.

Student Future Scheduling Requests

The student registration process is now underway. Using TEAM time, counselors met with all juniors to preview course offerings and detail the new request process. For the third year, students are making their own future course requests via Skyward Student Access. This process improves efficiency and increases student ownership in the registration process. We have been pleased with the process, as it changed the dynamic of student-counselor registration meetings, allowing for more time to be spent focusing on student needs rather than clerical data entry.

This improved process allows students to easily make course requests during TEAM, lunch, study hall, or outside of school hours from anywhere with internet access. Registrations are currently underway for juniors who will be followed by sophomores and freshmen in the winter and early spring respectively.

Community Engagement: Parent University

During October and November, Dr. Noisey led two Parent Universities for families. The October Parent University looked at College and Career Readiness Indicators and the opportunities available for Grant students. The evening began with a whole group session overviewing the Illinois PaCE Framework, showcased the Grant's new student portal to record college and career indicators, and highlight pathway opportunities. 30-minute break out sessions followed covering topics including: College and Career Surveys, Tech Campus, Pathways in Business, and SEL for Caregivers.

This past week, November 4, we welcomed parents and students to our annual Advanced Placement Night. The primary focus of this event is to provide information to those who are

considering taking an AP class next year. Information was shared about the requirements and benefits of taking AP classes along with guidelines and course information for the 2022-2023 school year. After a general information session, students and their parents will be able to attend up to four separate presentations by GCHS Advanced Placement teachers explaining their courses to help make a more informed decision about enrolling in these classes before actual course registration begins. The timing of this night, coincides with our first group of students, Juniors, beginning to enroll in classes for next year.

Vaccination Booster Pod

Grant administration coordinated with Passport Health to stand up another vaccination pod. This effort was specifically to provide Grant employees with vaccine boosters. Two days were offered, one afterschool on Tuesday, November 9th and one in the morning before school on Wednesday, November 17. At this time, staff are still considered fully vaccinated without the booster, but based on comments from the health department that may change in the future after everyone has access to the booster. We believe staff appreciated the easy access to the booster, and up-to-date participation numbers will be provided on November 18.

Original:

X

Amended:

CERTIFICATE OF TAX LEVY

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

District Name	Grant Community High School	District Number	124	County	Lake
Amount of Levy					
Educational	\$ 16,700,000	Fire Prevention & Safety *	\$ 0		
Operations & Maintenance	\$ 4,325,000	Tort Immunity	\$ 0		
Transportation	\$ 1,400,000	Special Education	\$ 0		
Working Cash	\$ 300,000	Leasing	\$ 0		
Municipal Retirement	\$ 375,000	0	\$ 0		
Social Security	\$ 450,000	SEDOL IMRF Extension	\$ 54,998		
		Total Levy	\$ 23,604,998		

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

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

We hereby certify that we require:

the sum of 16,700,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,325,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,400,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 300,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 375,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 450,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 0 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ; and
the sum of 54,998 dollars to be levied as a special tax for SEDOL IMRF Extension
on the taxable property of our school district for the year 2021

Signed this day of 2021 (President)

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

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

Number of bond issues of said school district that have not been paid in full 0 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 124, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2021 was filed in the office of the County Clerk of this County on 2021

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2021, is \$

(Date) (Signature of County Clerk) (County)



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of Grant Community High School District 124, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation Act".

Notice and hearing requirements of Section 18-60 through 18-85 of the Truth in Taxation Act are applicable.

This certificate applies to the 2021 levy.

Date: November 18, 2021

Presiding Officer: _____



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

November 18, 2021

RESOLUTION TO SPREAD A TAX LEVY

RESOLVED THAT (1) this Board spread a tax levy as follows: The sum of \$16,700,000 to be levied as a special tax for educational purposes; the sum of \$4,325,000 to be levied as a special tax for operations and maintenance purposes; the sum of \$1,400,000 to be levied as a special tax for transportation purposes; the sum of \$375,000 to be levied as special tax for municipal retirement purposes; the sum of \$450,000 to be levied as special tax for Social Security purposes; the sum of \$0 to be levied as a special tax for bond and interest purposes; the sum of \$0 to be levied as a special tax for tort immunity purposes on the assessed value of the taxable property of District #124 for the year 2021. (2) the President and the Secretary of this Board certify said tax levy in the form and manner prescribed by statute.

President

ATTEST: _____

Secretary



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

November 18, 2021

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, John Jared, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Grant Community High School District Number 124, Lake County, Illinois, and as such I am the keeper of the records and files of the Board of Education of said District.

I do further certify that the foregoing constitutes a full, true and complete copy of the Resolution entitled "RESOLUTION TO SPREAD A TAX LEVY FOR THE YEAR 2021", and that said Resolution was duly passed and adopted at a lawfully convened and held meeting of the Board of Education of said School District Number 124 held on November 18, 2021.

IN WITNESS WHEREOF, I hereunto affix my signature at Fox Lake, Illinois this 18th day of November, 2021.

Secretary
Board of Education
Grant Community High School
District No. 124
Lake County, Illinois



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

November 18, 2021

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, John Jared, do hereby certify that I am duly qualified and acting Secretary of the Board of Education of Grant Community High School District Number 124, Lake County, Illinois and as such I am the keeper of the records and files of the Board of Education of said District.

I do certify that the foregoing constitutes a full, true and complete copy of the "LEVY ORDINANCE" and that said Ordinance was duly passed and adopted at a lawfully convened and held meeting of the Board of Education of said School District Number 124 on November 18, 2021.

IN WITNESS WHEREOF, I hereunto affix my signature at Fox Lake, Illinois this 18th day of November 2021.

Secretary
Board of Education
Grant Community High School
District No. 124
Lake County, Illinois



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION

I, John Jared, the duly qualified and acting Secretary of the Board of Education, Grant Community High School District Number 124, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES

adopted at a regular meeting of the Board of Education of said School District held on the 18th day of November, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand this 18th day of November, 2021.

Secretary, Board of Education
Grant Community High School
District No. 124
Lake County, Illinois



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES

WHEREAS, the Board of Education is authorized by Section 7-171 of the Pension Code to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes; and

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Grant Community High School District Number 124, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County is hereby authorized and directed to extend the following special taxes on behalf of this School District: the sum of \$54,998 to be levied as a special tax for its contributions to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2. This Resolution shall be in full force and effect upon its adoption.

Adopted this 18th day of November, 2021.

President, Board of Education

ATTEST:

Secretary, Board of Education



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

November 18, 2021

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

I, John Jared, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Grant Community High School District Number 124, Lake County, Illinois, and as such I am the keeper of the records and files of the Board of Education of said District.

I do further certify that the foregoing constitutes a full, true and complete copy of the Resolution entitled "RESOLUTION FOR LEVYING FOR WORKING CASH FUND PURPOSES FOR THE YEAR 2021," and that said Resolution was duly passed and adopted at a lawfully convened and held meeting of the Board of Education of said School District No. 124 held on November 18, 2021.

IN WITNESS WHEREOF, I hereunto affix my signature at Fox Lake, Illinois this 18th day of November, 2021.

Secretary
Board of Education
Grant Community High School
District No. 124
Lake County, Illinois



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020
847-587-2561 • Fax: 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

November 18, 2021

RESOLUTION FOR LEVYING FOR WORKING CASH FUND PURPOSES FOR THE YEAR 2021

IT IS HEREBY RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 124, LAKE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1. That this Board of Education hereby determines that is necessary and for the best interest of this School District that a Working Cash Fund be levied by this Board of Education for the year 2021.

SECTION 2. That there is hereby levied a tax in the sum of \$300,000 or whatever but not more than .05 per cent of the full fair cash value as equalized or assessed by the Department of Revenue for the year 2021 upon all the taxable property of this School District No. 124, Lake County, Illinois.

SECTION 3. That the Secretary of the Board of Education is hereby authorized and directed to include said tax hereby levied for the year 2021 in the Certificate of Tax Levy for the year 2021 which certificate the Secretary shall file in the office of the County Clerk of Lake County, Illinois.

SECTION 4. That the Resolution shall be in full force and effect immediately upon its passage.

ADOPTED THIS 18th day of November, 2021.

President

ATTEST: _____
Secretary



Evoy, Kamschulte, Jacobs & Co. LLP

Certified Public Accountants

2122 YEOMAN STREET • WAUKEGAN, ILLINOIS 60087
TELEPHONE (847) 662-8300 • FAX (847) 662-8305

JAMES R. HENRY, C.P.A.
KEVIN P. KINNAVY, C.P.A.
JOHN D. ACETO, JR., C.P.A.

ALLAN J. JACOBS, C.P.A., OF COUNSEL
VINCENT A. VARSEK, C.P.A., OF COUNSEL

PAUL E. KAMSCHULTE, C.P.A., RETIRED

RALPH S. JACOBS, C.P.A., 1935-1976
JAMES E. EVOY, C.P.A., 1970-2008

November 8, 2021

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois 60020

Dear Board Members:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Community High School District No. 124 for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 2, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by Grant Community High School District No. 124 are described in Note 1 to the financial statements. The new accounting guidance in GASB Statement No. 84, *Fiduciary Activities* was adopted during the current year, though the application of other existing policies was not required to be changed during the year ended June 30, 2021. We noted no transactions entered into by Grant Community High School District No. 124 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.

The financial statement disclosures are neutral consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 8, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Grant Community High School District No. 124's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing our audit.

Other Information in Documents Containing 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 of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

If you have any comments or questions regarding these, or other matters, or if you need assistance in implementing these suggestions, please contact us.

This information is intended solely for the use of the Board of Education and management of Grant Community High School District No. 124 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

FOX LAKE, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Grant Community High School District No. 124, as of and for the year ending June 30, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, as listed in the table of contents. We have also audited the individual fund financial statements presented as audited individual fund financial statements as of and for the year ended June 30, 2021, 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 the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 basic and individual fund financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the basic and individual fund, financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, and each major fund, and each individual fund, of the Grant Community High School District No. 124, as of June 30, 2021, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Prior Period Adjustment and Change in Accounting Principle

As described in Note 14 to the financial statements, during the year ended June 30, 2021, the District adopted the new accounting guidance in, GASB Statement No. 84, *Fiduciary Activities* for reporting of the fiduciary assets in the entity wide and in the general funds of the District. Our opinions are not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Grant Community High School District No. 124's basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental information on pages 7-11 and 56-64, and the schedule of expenditures of federal awards on pages 50-55 are the responsibility of management and were derived from and relates 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 supplemental information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2021, on our consideration of Grant Community High School District No. 124's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Grant Community High School District No. 124's internal control over financial reporting and compliance.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 8, 2021
Waukegan, Illinois



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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
Grant Community High School District No. 124
Fox Lake, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Grant Community High School District No. 124 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Grant Community High School District No. 124's basic financial statements, and have issued our report thereon dated November 8, 2021, which was qualified because the financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grant Community High School District No. 124'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 Grant Community High School District No. 124's internal control. Accordingly, we do not express an opinion on the effectiveness of Grant Community High School District No. 124's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grant Community High School District No. 124's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 Grant Community High School District No. 124's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 8, 2021
Waukegan, Illinois



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

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

Report on Compliance for Each Major Federal Program

We have audited Grant Community High School District No. 124's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Grant Community High School District No. 124's major federal programs for the year ended June 30, 2021. Grant Community High School District No. 124'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 federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grant Community High School District No. 124'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 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 Grant Community High School District No. 124'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 Grant Community High School District No. 124's compliance.

Opinion on Each Major Federal Program

In our opinion, Grant Community High School District No. 124 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, 2021.

Report on Internal Control over Compliance

Management of Grant Community High School District No. 124 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 Grant Community High School District No. 124'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 Grant Community High School District No. 124'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.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 8, 2021
Waukegan, Illinois

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Our discussion and analysis of the Grant Community High School District No. 124's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the District's financial statements, which begin on page 12.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at June 30, 2021 by \$103,623,963 (net position). Of this amount, \$27,081,758 (unrestricted net position) may be used to finance the District's day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.
- The District's total net position increased by \$1,812,382, which includes a prior period adjustment of \$393,189 to restate beginning net position for the application of GASB Standard 84, Fiduciary Activities.
- At June 30, 2021, the District's governmental funds reported combined fund balances of \$37,359,549, an increase of \$2,271,529 over the prior year due to receipts exceeding disbursements. Approximately 72.5% of this amount, \$27,081,758, may be used to finance day-to-day operations (unassigned fund balance), which was approximately 75.8% of General (Education) Fund expenditures.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis (on pages 12 and 13) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 14. For the governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as agent for the benefit of those outside the government.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 9. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets and liabilities resulting from the use of the modified cash basis of accounting.

These two statements report the District's net position and changes in it. You can think of the District's net position—the difference between assets and liabilities—as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, we report the District's governmental activities. All of the District's services are reported here, including instructional services, support services, community services, and non-programmed charges. Property taxes, earnings on investments, fees, and state and federal grants finance most of these activities.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(Continued)

USING THIS ANNUAL REPORT (continued)

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 10. The fund financial statements begin on page 14 and provide detailed information about the most significant funds—not the District as a whole. Some funds are required to be established by State law and by bond covenants.

- Governmental funds--All of the District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The District maintains its accounting records for all funds on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation schedule in the financial statements.

The General Fund's fund balance increased by \$405,074 to \$27,081,758. The Operations & Maintenance Fund's fund balance increased by \$316,299 to \$1,988,550 and the Transportation Fund's fund balance increased by \$962,341 to \$2,371,593.

The District as Trustee

The District is the trustee, or fiduciary, for its student's activity funds. All of the District's fiduciary activities are reported in the operations of the General (Education) Fund in accordance with government accounting standards. Although included within the District's financial statements the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information to a full understanding of the government-wide financial statements. The notes to the financial statements are contained on pages 18 through 40.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(Continued)

THE DISTRICT AS A WHOLE

A condensed statement of net position and statement of activities is presented below.

Net Position	GOVERNMENTAL ACTIVITIES	
	2021	2020
Current and other assets	\$ 37,359,549	\$ 34,694,831
Capital Assets	66,264,414	67,116,750
Total Assets	<u>\$ 103,623,963</u>	<u>\$ 101,811,581</u>
Current Liabilities	\$ -	\$ -
Long-term debt outstanding	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 103,623,963</u>	<u>\$ 101,811,581</u>
Net Assets:		
Invested in capital assets, net of related debt	\$ 66,264,414	\$ 67,116,750
Restricted	10,277,791	8,018,147
Unrestricted	27,081,758	26,676,684
Total Net Position	<u>\$ 103,623,963</u>	<u>\$ 101,811,581</u>

Changes in Net Position	GOVERNMENTAL ACTIVITIES	
	2021	2020
<u>Receipts</u>		
Program Receipts		
Charges for services	\$ 488,230	\$ 712,704
Operating grants	14,931,696	12,600,517
Capital grants	-	-
General Receipts		
Property taxes	22,686,849	20,365,013
Other taxes	390,820	308,121
Earnings on investments	185,428	752,739
General state aid	4,797,798	4,768,784
Other	753,270	83,602
Total Revenues	<u>\$ 44,234,091</u>	<u>\$ 39,591,480</u>
<u>Disbursements</u>		
Program Disbursements		
Instruction	\$ 28,298,901	\$ 25,853,095
Support services	12,125,702	12,877,486
Community services	38,356	83,927
Depreciation - unallocated	2,351,939	2,352,221
Total Disbursements	<u>\$ 42,814,898</u>	<u>\$ 41,166,729</u>
Increase (Decrease) in net position	\$ 1,419,193	\$ (1,575,249)
Net Position - Beginning	101,811,581	103,386,830
Prior Period Adjustment	393,189	-
Net Position - Ending	<u>\$ 103,623,963</u>	<u>\$ 101,811,581</u>

The net position of the District's governmental activities' increased by \$1,812,382. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements — increased by \$405,074 to \$27,081,758.

This increase in unrestricted net position arose primarily because expenses were less than state and local revenues received.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(Continued)

THE DISTRICT'S FUNDS

At June 30, 2021, the Districts' governmental funds (as presented in the Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions on page 14) reported a combined fund balance of \$37,359,549, which is above last year's total of \$34,694,831. The primary reasons for the governmental funds increase was due to receipts exceeding fund expenses in the Operations, Transportation, Working Cash, and Capital Projects Funds.

General Fund Budgetary Highlights

The July 1, 2020 to June 30, 2021 budget was approved by the Board of Education on July 16, 2020, and was amended on May 20, 2021 to better allocate expenditures based upon more current information. The budget is a general guide for the financial activity of the District.

Each fund of the District operated with in its budgetary expenditures for the fiscal year ended June 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the District had \$66,264,414 invested in capital assets, including land, land improvements, buildings and furniture and equipment, as shown below.

Capital Assets at Year End, net of depreciation	Governmental Activities	
	2021	2020
Land and Improvements	\$ 7,705,014	\$ 8,012,009
Buildings	55,214,949	55,915,127
Furniture and Equipment	3,344,451	3,189,614
Totals	<u>\$ 66,264,414</u>	<u>\$ 67,116,750</u>

The significant capital assets additions during the current fiscal year were for updates to the following: building and land improvements, technology infrastructure, furnishings and equipment.

The District's fiscal year 2022 budget calls for it to spend \$1,779,473 for capital projects, primarily for the renovation and repairs to the existing south parking lot, installation of a new turf carpet and additional substantial technology infrastructure updates.

See notes 1 and 3 to the financial statements for additional information about changes in capital assets and depreciation.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(Continued)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Board of Education and administration consider many factors when setting the fiscal year budget and determining tax rates. We are cautious, but optimistic, with the implementation of more equitable school funding reform. Property values continue to rise however commercial growth is limited. The COVID-19 pandemic impacted the District financially in spending on protective measures, but also in savings for one year in labor costs. The District maintains long term planning for enrollment, curriculum and instruction, facilities, and finances. The Board of Education and administration will continue to monitor long term planning needs with local economic data and State funding availability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with an overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Beth Reich, Business Manager, 285 East Grand Avenue, Fox Lake, IL 60020, 847-587-2561.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 37,359,549
Capital Assets	
Land	\$ 4,190,703
Land Improvements	6,497,234
Buildings	80,414,713
Furniture and Equipment	11,687,712
Less Accumulated Depreciation	(36,525,948)
Total Capital Assets, Net	<u>\$ 66,264,414</u>
Total Assets	<u>\$ 103,623,963</u>
 LIABILITIES	 <u>\$ -</u>
 NET POSITION	
Net Investment in Capital Assets	\$ 66,264,414
Restricted	
Operations and Maintenance	1,988,550
Transportation	2,371,593
Municipal Retirement/Social Security	1,101,348
Working Cash	4,286,135
Unrestricted	<u>27,081,758</u>
 TOTAL NET POSITION	 <u><u>\$ 103,623,963</u></u>

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

FUNCTION/PROGRAMS	Disbursements	Program Receipts		Net (Disbursements) Receipts and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities Total
Governmental Activities				
Instruction				
Regular	\$ 20,768,215	\$ 482,318	\$ 13,117,005	\$ (7,168,892)
Special Education	5,138,474	-	342,745	(4,795,729)
Career & Tech Education	760,079	-	31,167	(728,912)
Interscholastic	1,401,939	-	-	(1,401,939)
Summer School	42,208	-	-	(42,208)
Driver's Education	187,986	-	-	(187,986)
Supporting Services				
Pupils	1,873,679	-	-	(1,873,679)
Instructional Staff	1,769,485	-	2,676	(1,766,809)
General Administration	1,579,335	-	-	(1,579,335)
School Administration	768,048	-	-	(768,048)
Business	5,441,562	5,912	1,438,103	(3,997,547)
Central	693,593	-	-	(693,593)
Community Services	38,356	-	-	(38,356)
Depreciation-Unallocated	2,351,939	-	-	(2,351,939)
Total Governmental Activities	\$ 42,814,898	\$ 488,230	\$ 14,931,696	\$ (27,394,972)
GENERAL RECEIPTS				
Taxes				
Property Taxes, levied for general purposes				\$ 20,356,695
Property Taxes, levied for other specific purposes				2,330,154
Personal Property Replacement				390,820
Unrestricted Earnings on Investments				185,428
General State Aid				4,797,798
Other				753,270
TOTAL GENERAL RECEIPTS				\$ 28,814,165
CHANGE IN NET POSITION				\$ 1,419,193
NET POSITION - BEGINNING				101,811,581
PRIOR PERIOD ADJUSTMENT				393,189
NET POSITION - ENDING				\$ 103,623,963

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Special Revenue Funds					Capital Projects Fund	
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Working Cash Fund	Capital Projects Fund	Total Governmental Funds
ASSETS								
Cash and Investments	\$ 27,081,758		\$ 1,988,550	\$ 2,371,593	\$ 1,101,348	\$ 4,286,135	\$ 530,165	\$ 37,359,549
TOTAL ASSETS	<u>\$ 27,081,758</u>	<u>\$ 1,988,550</u>	<u>\$ 1,988,550</u>	<u>\$ 2,371,593</u>	<u>\$ 1,101,348</u>	<u>\$ 4,286,135</u>	<u>\$ 530,165</u>	<u>\$ 37,359,549</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
Restricted								
Operations & Maintenance	\$ -	\$ 1,988,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,988,550
Transportation Services	-	-	-	2,371,593	-	-	-	2,371,593
Employee Benefits Payments	-	-	-	-	1,101,348	-	-	1,101,348
Interfund Borrowing	-	-	-	-	-	4,286,135	-	4,286,135
Capital Improvements	-	-	-	-	-	-	530,165	530,165
Assigned	413,936	-	-	-	-	-	-	413,936
Unassigned	26,667,822	-	-	-	-	-	-	26,667,822
TOTAL FUND BALANCES	<u>\$ 27,081,758</u>	<u>\$ 1,988,550</u>	<u>\$ 1,988,550</u>	<u>\$ 2,371,593</u>	<u>\$ 1,101,348</u>	<u>\$ 4,286,135</u>	<u>\$ 530,165</u>	<u>\$ 37,359,549</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 27,081,758</u>	<u>\$ 1,988,550</u>	<u>\$ 1,988,550</u>	<u>\$ 2,371,593</u>	<u>\$ 1,101,348</u>	<u>\$ 4,286,135</u>	<u>\$ 530,165</u>	<u>\$ 37,359,549</u>

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total Fund Balances - Governmental Funds	\$	37,359,549
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Amounts reported for governmental activities in the statement
of net assets are different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported as assets in
governmental funds. The cost of the assets is \$102,790,362,
and the accumulated depreciation is \$(36,525,948).

66,264,414

Total Net Position of Governmental Activities	\$	103,623,963
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103,623,963

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Special Revenue Funds				Capital Projects Fund	Total Governmental Funds
	Educational Fund	Operations and Maintenance Fund	Transportation Fund	Municipal Retirement/Social Security Fund	Working Cash Fund	Capital Projects Fund	Total Governmental Funds
RECEIPTS							
Taxes	\$ 16,540,171	\$ 4,168,341	\$ 1,142,856	\$ 886,794	\$ 339,507	\$ -	\$ 23,077,669
Tuition	43,755	-	-	-	-	-	43,755
Earnings on Investments	128,540	34,042	581	5,365	16,900	-	185,428
Food Service Fees	5,912	-	-	-	-	-	5,912
Pupil Activity Fees	438,563	-	-	-	-	-	438,563
Contributions	-	91,427	-	-	-	-	91,427
Other	107,943	23,735	-	-	-	530,165	661,843
State Aid	16,841,311	-	1,259,798	-	-	-	18,101,109
Federal Aid	1,628,385	-	-	-	-	-	1,628,385
TOTAL RECEIPTS	\$ 35,734,580	\$ 4,317,545	\$ 2,403,235	\$ 892,159	\$ 356,407	\$ 530,165	\$ 44,234,091
DISBURSEMENTS							
Current							
Instruction							
Regular	\$ 20,633,948	-	\$ -	\$ 134,267	\$ -	\$ -	\$ 20,768,215
Special Education	2,848,569	-	-	52,995	-	-	2,901,564
Career & Tech Education	751,758	-	-	8,321	-	-	760,079
Interscholastic	1,356,696	-	-	45,243	-	-	1,401,939
Summer School	39,798	-	-	2,410	-	-	42,208
Driver's Education	185,731	-	-	2,255	-	-	187,986
Supporting Services							
Pupils	1,821,025	-	-	52,654	-	-	1,873,679
Instructional Staff	1,737,319	-	-	32,166	-	-	1,769,485
General Administration	1,561,677	-	-	17,658	-	-	1,579,335
School Administration	742,538	-	-	25,510	-	-	768,048
Business	874,305	2,784,369	1,440,894	341,994	-	-	5,441,562
Central	660,436	-	-	33,157	-	-	693,593
Community Service	38,356	-	-	-	-	-	38,356
Nonprogrammed Charges							
Special Education	2,065,050	122,763	-	49,097	-	-	2,236,910
Capital Outlay	405,489	1,094,114	-	-	-	-	1,499,603
TOTAL DISBURSEMENTS	\$ 35,722,695	\$ 4,001,246	\$ 1,440,894	\$ 797,727	\$ -	\$ -	\$ 41,962,562
NET CHANGE IN FUND BALANCE	\$ 11,885	\$ 316,299	\$ 962,341	\$ 94,432	\$ 356,407	\$ 530,165	\$ 2,271,529
FUND BALANCE - JULY 1, 2020	26,676,684	1,672,251	1,409,252	1,006,916	3,929,728	-	34,694,831
PRIOR PERIOD ADJUSTMENT	393,189	-	-	-	-	-	393,189
FUND BALANCE - JUNE 30, 2021	\$ 27,081,758	\$ 1,988,550	\$ 2,371,593	\$ 1,101,348	\$ 4,286,135	\$ 530,165	\$ 37,359,549

The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF CASH RECEIPTS,
DISBURSEMENTS AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Excess of Receipts and Other Financing Sources Over (Under)		
Disbursements and Other Financing (Uses) - Governmental Funds	\$	2,271,529

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful life as depreciation expense. This is the amount by which depreciation expense \$2,351,938 exceeds capital outlay \$1,499,602.		(852,336)
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Change in Net Position of Governmental Activities	\$	1,419,193
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The accompanying Notes are an integral part of these financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Grant Community High School District No. 124 (the "District") is governed by the District's Board of Education (the "Board"), which has responsibility and control over all activities related to public school education within the District. The District receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding sources entities. However, the District is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the District's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

During fiscal year 2021 the District adopted or considered the following Governmental Accounting Standards Board (GASB) Statements:

- GASBS No. 84, *Fiduciary Activities*
- GASBS No. 85, *Omnibus 2017*
- GASBS No. 86, *Certain Debt Extinguishment Issues*

Basis of Presentation

District-wide Statements: The Statement of net position and the statement of activities display information about the financial activities of the overall district, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District has no Business-Type Activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses—expenses of the District related to the administration and support of the District's Programs, such as personnel and accounting—are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Governmental Fund Financial Statements: The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—*governmental, and fiduciary*—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District reports all its funds as major governmental funds.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

The District reports the following major governmental funds:

- *General Fund.* This fund consists of the Educational Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.
- *Special Revenue Fund.* This fund includes the Operations and Maintenance Fund, Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, the Working Cash Fund, and the Tort Immunity Fund. The Operations and Maintenance Fund, Transportation Fund, Illinois Municipal Retirement Fund, and Tort Immunity Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specific purposes. The District maintains a Working Cash Fund, which accounts for financial resources held by the District to be used for temporary interfund loans to any other governmental fund. Also, by Board resolution, financial resources of the Working Cash Fund can be permanently transferred to any other governmental fund through abatement or abolishment. Although not an expendable fund the District Classifies this fund as a special revenue fund due to the specific limitations on the uses of the resources within this fund.
- *Debt Service Fund.* The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.
- *Capital Projects Fund.* This fund consists of the Capital Projects Fund, which accounts for financial resources to be used for the acquisition, construction or improvement of major capital facilities.

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the agency fund organizations are equal to the assets. The District does not maintain any fiduciary funds.

Basis of Accounting

The district-wide financial statements are reported using the modified cash basis of accounting. The cash basis of accounting is modified to account for: recording of depreciation on fixed assets, recognition of the net depreciated value of fixed assets, and, recognition of long-term liabilities. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from property taxes, grants, entitlements and donations are recognized when received consistent with the cash basis of accounting.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting (continued)

The governmental fund financial statements, and all other financial statements, are reported using the cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District's policy to apply cost-reimbursement grant resources to such programs, followed by categorical grant, and then by general revenues.

Investments

Investments, if any, are reported at fair market value in the district-wide and fund financial statements. Gains or losses, if any, 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. At the time of acquisition it is the District's intention to hold all investments to maturity.

Capital Assets

Capital assets are reported at actual or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. The District generally capitalizes assets with a cost of \$500 or more as purchases occur.

Depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements is as follows:

	Depreciation Method	Estimated Useful Life
Land Improvements	Straight Line	20 Years
Buildings	Straight Line	50 Years
Equipment, other than food service	Straight Line	10 Years
Food Service equipment	Straight Line	10 Years
Transportation equipment	Straight Line	5 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Resources

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Budgets and Budgetary Accounting

The budget for all major Governmental Funds is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The July 1, 2020 to June 30, 2021 budget, was passed on July 16, 2020, and was amended on May 20, 2021.

For each fund, total fund disbursements may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget by the same procedures required of its original adoption.

2. CASH AND INVESTMENTS

The District is allowed to invest in securities as authorized by the Illinois Compiled Statutes, Chapter 30, Sections 235/2 and 235/6, and Chapter 105, Section 5/8-7.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be at least 102 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). The District's Board of Education approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certificates provided by financial institutions

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

2. CASH AND INVESTMENTS (continued)

Deposits (continued)

At June 30, 2021, the carrying amount of the District's deposits was \$10,017,937, which excludes a \$400 petty cash fund. At year end, the District account bank balance was \$10,385,540. As of June 30, 2021, \$3,643,198 of the combined entity's bank balance of \$10,385,540 was exposed to custodial credit risk as follows:

	Bank Balance
Collateralized with securities held by the pledging financial institution	\$ 3,643,198

Investments

As of June 30, 2021, the District had the following investments:

	Maturity Date	Historical Cost	Fair Value	% of Total
External Investment Pools:				
Illinois School District Liquid Asset Fund - Max	N/A	\$ 17,869,566	\$ 17,869,566	65%
Illinois School District Liquid Asset Fund	N/A	9,471,646	9,471,646	35%
Total Investments		<u>\$ 27,341,212</u>	<u>\$ 27,341,212</u>	<u>100%</u>

Interest Rate Risk. 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.

Credit Risk. Standards & Poor's rates the money market funds invested with the Illinois School District Liquid Asset Fund AAA.

Concentration of Credit Risk. The District places no limit on the amount the District may invest in any one issuer. Many of the District's investments are exposed to a concentration of credit risk greater than 5 percent as represented in the table above.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

3. CAPITAL ASSETS AND DEPRECIATION

	Balance July 1, 2020	Additions	Transfers/ Deletions	Balance June 30, 2021
Capital Assets not Being Depreciated				
Land	\$ 4,190,703	\$ -	\$ -	\$ 4,190,703
Construction in Progress	-	-	-	-
Total Capital Assets not Being Depreciated	<u>\$ 4,190,703</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,190,703</u>
Capital Assets Being Depreciated				
Land Improvements	\$ 6,497,234	\$ -	\$ -	\$ 6,497,234
Building and Improvements	79,603,481	811,232	-	80,414,713
Equipment	10,291,496	688,370	-	10,979,866
Transportation Equipment	707,846	-	-	707,846
Total Capital Assets Being Depreciated	<u>\$ 97,100,057</u>	<u>\$ 1,499,602</u>	<u>\$ -</u>	<u>\$ 98,599,659</u>
Less Accumulated Depreciation for:				
Land Improvements	\$ (2,675,928)	\$ (306,995)	\$ -	\$ (2,982,923)
Building and Improvements	(23,688,354)	(1,511,410)	-	(25,199,764)
Equipment	(7,241,274)	(527,864)	-	(7,769,138)
Transportation Equipment	(568,454)	(5,669)	-	(574,123)
Total Accumulated Depreciation	<u>\$ (34,174,010)</u>	<u>\$ (2,351,938)</u>	<u>\$ -</u>	<u>\$ (36,525,948)</u>
Total Capital Assets being Depreciated, net of Accumulated Depreciation	<u>\$ 62,926,047</u>	<u>\$ (852,336)</u>	<u>\$ -</u>	<u>\$ 62,073,711</u>
Capital Assets, net of Accumulated Depreciation	<u>\$ 67,116,750</u>	<u>\$ (852,336)</u>	<u>\$ -</u>	<u>\$ 66,264,414</u>

Depreciation was not charged to any specific function.

4. LONG-TERM DEBT

Prior Years' Debt Defeasance

In prior years, the District has defeased a part of certain bond issues by creating a separate irrevocable trust fund. New debt was issued and the proceeds were used to purchase U.S. Government Securities that were placed in the trust fund. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the District's government-wide financial statements. As of June 30, 2021, the amount of defeased debt outstanding has been paid in full no amounts are due on these prior issues.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

4. LONG-TERM DEBT (continued)

As of June 30, 2021, all bonded debt has been paid in full.

Debt Limit

The Illinois School Code limits the amount of indebtedness to 6.9 percent of \$951,966,797, the most recent available assessed valuation of the District. The District's remaining debt margin at June 30, 2021, is \$65,685,709, which is 100.0 percent of its total legal debt limit.

5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences in fund balance presentations.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories or prepaid amounts. Because the District reports on the cash basis of accounting all such items are expensed at the time of purchase, and therefore there are no amounts that fall into this classification.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specific purposes. The District reports several special revenue funds; the source of funding is through specific real estate tax levies. Namely the Operations and Maintenance Fund Levy, Transportation Fund Levy, Municipal Retirement/Social Security Fund Levy, Working Cash Fund Levy and the Tort Immunity Fund Levy.

Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the District's Board of Education). 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 action it employed to previously commit those amounts.

The School Board commits funds balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. No funds are currently committed.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

5. FUND BALANCE REPORTING (Continued)

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the superintendent when the School board has delegated the authority to assign amounts to be used for a specific purpose. \$413,936 of the General Fund is currently assigned for Student Activity Funds.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned Fund Balance amounts are shown in the financial statements in the Educational Fund/General Fund.

Net Position Restrictions

The district-wide statements of net position reports \$10,277,791 of restricted net assets, all of which is restricted by enabling legislation for specific purposes.

6. RETIREMENT FUND COMMITMENTS

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Plan Description

The School District participates in the Teachers' Retirement System of the State of Illinois (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.

Plan Description

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794-9253; or by calling (888) 678-3675, option 2.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (Continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

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 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment 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 2019 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 percent 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, 2020 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

On-Behalf Contributions to TRS: The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$11,459,523 in pension contributions from the state of Illinois.

2.2 formula contributions: The District contributes 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$81,636.

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, 2021, the employer pension contribution was 10.41 percent of salaries paid from federal trust funds. For the years ended June 30, 2021, salaries totaling \$164,438 were paid from federal and special trust funds that required employer contributions of \$17,118.

Employer retirement cost contributions. Under GASB Statements No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer 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, 2021, the district paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of normal annual allotment.

Net Pension Liability and Pension Expense

At June 30, 2020, the most recent actuarial valuation date, the District's proportionate share of the net pension liability (first amount shown below) reflects a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The District's proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

Net Pension Liability and Pension Expense (Continued)

District's proportionate share of the net pension liability	\$ 1,373,766
State's proportionate share of the net pension liability associated with the District	107,600,499
	<u>\$ 108,974,265</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020, the District's proportionate share was 0.00159341 percent, which was an increase (decrease) of (0.00003131) from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$11,459,523 and revenue of \$11,459,523 for support provided by the state.

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: the Inflation Rate was assumed to be 2.50%; Salary Increases were expected to be varied by amount of service credit; the Investment Rate of Return, net of pension plan investment expense, and including inflation, was assumed to be 7.00%.

In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. In the June 30, 2019 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	16.5%	6.10%
U.S. Equities Small/Mid Cap	2.3%	7.20%
International Equities Developed	12.2%	7.00%
Emerging Market Equities	3.0%	9.40%
U.S. Bond Core	7.0%	2.20%
U.S. Bonds High Yield	2.5%	4.10%
International Debt Developed	3.1%	1.50%
Emerging International Debt	3.2%	4.50%
Real Estate	16.0%	5.70%
Private Debt	5.2%	6.30%
Hedge Funds	10.0%	4.30%
Private Equity	15.0%	10.50%
Infrastructure	4.0%	6.20%
	<u>100.0%</u>	

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Discount Rate

At June 30, 2020, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2019 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, 2020 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. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District'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 7.0 percent, 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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
District's Proportionate Share of the Net Pension Liability	\$ 1,667,502	\$ 1,373,766	\$ 1,131,937

TRS Fiduciary Net Position

Detailed information about TRS's fiduciary net position as of June 30, 2020 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

ILLINOIS MUNICIPAL RETIREMENT FUND

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 District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. 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's net position, and required supplementary information. That report for download at www.imrf.org.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Benefits Provided

The District's IMRF members participate in IMRF's "Regular plan." IMRF's regular plan has 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 (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 with 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 ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries Currently receiving benefits	69
Inactive Plan Members entitled to but not yet receiving benefits	80
Active Plan Members	<u>92</u>
Total	241

Contributions

As set by statute, the District's Regular Plan Members are required to Contribute 4.5% of their annual covered salary. The statute requires employers to contribute that amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar 2020 was 10.36%. The District's actual contribution for calendar year 2020 was \$323,241 to the plan. The District 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. For the fiscal year ended June 30, 2021 the District recognized pension expense of \$327,903 for payments made to IMRF.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Net Pension Liability

The District's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2020: 1) The Actuarial Cost Method used was Entry Age Normal. 2) The Asset Valuation Method used was Market Value of Assets. 3) The Inflation Rate was assumed to be 2.25%. 4) Salary Increases were expected to be 2.85% to 13.75%, including inflation. 5) The Investment Rate of Return was assumed to be 7.25%. 6) Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019. 7) For Mortality Rates for non-disabled retirees the Pub-2210 Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.. 8) For Disabled Retirees, the Pub-2010 amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. 9) For Active Members, the Pub-2010 Amount-Weighted, below-median income, General, Employee, Male and Female (Bothe unadjusted) table, and future mortality improvements projected using scale MP-2020. There were no benefit changes during the year. 10) 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 rate 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 weighing the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2020:

Asset Class	Portfolio Target Percentage	Return 12/31/20	Projected Returns/Risk	
			One Year Arithmetic	Ten Year Geometric
Domestic Equity	37%	22%	6.35%	5.00%
International Equity	18%	14%	7.65%	6.00%
Fixed Income	28%	8%	1.40%	1.30%
Real Estate	9%	4%	7.10%	3.20%
Alternative Investments	7%			
- Private Equity		N/A	10.35%	7%
- Hedge Funds		N/A	N/A	N/A
- Commodities		N/A	3.90%	3%
Cash Equivalents	1%		0.70%	0.70%
Total	100%			

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (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 the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rates reflects: 1) The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and 2) The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purposes of the most recent valuation, expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability(Asset) (A)-(B)
Balance at December 31, 2019	\$ 12,256,280	\$ 10,973,385	\$ 1,282,895
Changes for the year			
Service Costs	342,913	-	342,913
Interest on the Total Pension Liability	881,802	-	881,802
Difference between Expected & Actual Exper.	(848,440)	-	(848,440)
Assumption Changes	(128,001)	-	(128,001)
Contributions Employee & Employer	-	462,669	(462,669)
Net Investment Income	-	1,545,610	(1,545,610)
Benefit Payments & Refunds	(529,910)	(529,910)	-
Other (Net Transfer)	-	(620,572)	620,572
Net Changes	(281,636)	857,797	(1,139,433)
Balance at December 31, 2020	\$ 11,974,644	\$ 11,831,182	\$ 143,462

Sensitivity of the Net Pension Liability to Change in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, 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 Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 13,414,448	\$ 11,974,644	\$ 10,825,965
Plan Fiduciary Net Position	11,831,182	11,831,182	11,831,182
Net Pension Liability	\$ 1,583,266	\$ 143,462	\$ (1,005,217)

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

AGGREGATE PENSION-RELATED INFORMATION

Aggregate pension related information of the District at June 30, 2021 is as follows:

	Net Pension Liability	Amount Recognized as Expense
Teachers' Retirement System (TRS)	\$ 1,373,766	\$ 11,459,523
Illinois Municipal Retirement Fund (IMRF)	143,462	327,903
	<u>\$ 1,517,228</u>	<u>\$ 11,787,426</u>

SOCIAL SECURITY

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$199,094, the total required contribution for the current fiscal year.

7. OTHER POST-EMPLOYMENT BENEFIT PROGRAMS (OPEB)

DISTRICT OPEB PLAN

The District provides a health insurance stipend to thirty-nine retired and soon to be retired employees. The stipend is payable at \$100 a month for a maximum of \$1,200 per year for a 15 year period or until the death of the employee. During the year ended June 30, 2021, the district paid \$33,600 in health insurance stipends. Future payments under this program, as of June 30, 2021, are as follows:

Year Ending June 30,	Amount
2022	\$ 30,000
2023	25,200
2024	21,600
2025	21,600
2026	19,200
2027-2031	74,400
2032-2036	28,800
2037	1,200
	<u>\$ 222,000</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND OPEB

Plan Description

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General; <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

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 plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS.

Contributions

Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active members of TRS, including substitute and part-time non-contractual teachers, who are not employees of a state agency covered by the state employees' health plan, to make a contribution to the THIS Fund. The member contribution rate for the ended June 30, 2021 was 1.24 percent of earnings. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous year.

On behalf contributions to THIS Fund: The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members, which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were \$167,731, 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 employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2021, the District paid \$124,445 to the THIS Fund, which was 100 percent of the required contribution.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Net OPEB Liability

The net OPEB liability was measured as of June 30, 2020. The total net OPEB liability is the System's total OPEB liability less the fiduciary net position. The net OPEB liability was determined by an actuarial valuation as of June 30, 2019. At June 30, 2019, the most recent actuarial valuation date, the District's proportionate share of the net OPEB liability was \$14,202,866. The District's proportion of the net pension liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2020, relative to the contributions of all participating THIS employers and the state during that period. At June 30, 2020, the District's proportionate share was 0.053123 percent, which was an increase (decrease) of 0.001602 from its proportion measured as of June 30, 2019.

Actuarial Assumptions and Discount Rate

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: the Inflation Rate was assumed to be 2.50%; Salary Increases were expected to be varied by amount of service credit and ranges from 9.50 at 1 year of service to 4.00% at 20 or more years of service, including a 3.25% wage inflation assumption; the Investment Rate of Return, net of pension plan investment expense, and including inflation, was assumed to be 0.00%; the Healthcare Cost Trend Rates were actual trend used for fiscal year 2020, and for fiscal years on and after 2020, trend starts at 8.25% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.25%.. There is no additional trend rate adjustment due to the repeal of the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Table with adjustments as appropriate 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.

Projected benefit payments were discounted to their actual 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 long-term expected rate of return are not met). Since THIS is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20-years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's Index's "20-year Municipal GO AA Index" has been selected. The discount rates are 2.45% as of June 30, 2020, and 3.13% as of June 30, 2019. The increase in the single discount rate from 3.13% to 2.45% caused the total OPEB liability to increase by approximately \$3,012 million from 2019 to 2020.

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.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Actuarial Assumptions and Discount Rate (Continued)

During plan year ending June 30, 2020, the trust earned \$193,000 in interest, and the market value of assets at June 30, 2020 was \$189.million. Given the low asset value and pay-as-you-go funding policy, the long-term expected rate of return assumption was set to zero.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 2.45%, 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 (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%)
District's Proportionate Share of the Net OPEB Liability	\$ 17,070,425	\$ 14,202,866	\$ 11,931,828

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the healthcare cost trend rates as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point higher or lower, than the current healthcare cost trend rates. The key trend rates are 8.25% in 2021 decreasing to an ultimate trend rate of 4.25% in 2037.

	1% Decrease (a)	Healthcare Cost Trend Rate Assumption	1% Increase (b)
District's Proportionate Share of the Net OPEB Liability	\$ 11,423,365	\$ 14,202,866	\$ 17,959,524

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate (Continued)

(a) One percentage point decrease in healthcare trend rates are 7.25% in 2021 decreasing to an ultimate tend rate of 3.25% in 2037.

(b) One percentage point increase in healthcare trend rates are 9.25% in 2021 decreasing to an ultimate tend rate of 5.25% in 2037.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

THIS Fiduciary Net Position

Detailed information about THIS's fiduciary net position as of June 30, 2020 is available in the separately issued *THIS Financial Audit*.

8. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2020 Levy was passed by the Board on November 19, 2020. Property taxes attach as an enforceable lien on property as of January 1, of the Levy year, and are payable in two installments on approximately June 1 and September 1 of the year subsequent to the Levy year. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2020 and 2019 tax levy years. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation.

	Legal Limit	Actual	
		2020 Levy	2019 Levy
Educational	*	\$ 1.965	\$ 1.668
Operations and Maintenance	0.550	0.432	0.434
Bond and Interest	*	-	-
Transportation	*	0.121	0.116
Municipal Retirement	*	0.035	0.045
Social Security	*	0.043	0.042
Working Cash	0.050	0.030	0.040
SEDOL IMRF	*	0.006	0.005
		<u>\$ 2.632</u>	<u>\$ 2.351</u>

* As Needed

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

9. COMMITMENTS

Operating Lease Obligations

The District leases certain office and transportation equipment under operating lease expiring in 2020. The leases require various monthly payments. Current year rent expense was \$77,856. The minimum future rental payments under this non-cancelable operating lease in the aggregate are:

Year Ending June 30,	Amount
2022	\$ 77,856
	<u>\$ 77,856</u>

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past three years.

11. TORT IMMUNITY INSURANCE

The District does not levy the Tort Immunity (liability insurance) special tax levy. Tort Immunity related disbursements have been included in the operations of the general (educational) fund. As required by the Illinois State Board of Education, the District reports the following disbursements for tort immunity purposes for the year ended June 30, 2021:

Property and Liability Insurance	\$ 95,981
Worker's Compensation Insurance	110,120
	<u>\$ 206,101</u>

12. INVESTMENT IN JOINT AGREEMENTS

The District participates with other Illinois school districts in certain cooperative educational organizations, known as joint agreements. These joint agreements are owned by the participants and are operated for the specific purposes stated in the joint agreement document, e.g., Special Education, Vocational Education, etc. This District has, in accordance with the generally accepted practice of other Illinois school districts, charged the cost of its investment to current expenditures in the year paid. The investment is not capitalized and it is unclear whether the District would receive any return of its investment should it choose to withdraw from the joint agreement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

12. INVESTMENT IN JOINT AGREEMENTS (Continued)

Lake County High School Technology Campus

The District is a member of the Lake County High School Technology Campus, along with other area school districts. The Lake County High School Technology Campus provides vocational education programs and services which benefit District students, and also provides jointly administered grants and programming which benefits the District. The District is financially responsible for annual and special assessments as established by the Lake County High School Technology Campus governing board, and fees for programs and services based on usage. The Lake County Technology Campus is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from the Lake County Technology Campus by contacting its administration at 19525 West Washington Street, Grayslake, Illinois 60030.

Special Education District of Lake County

The District is a member of the Special Education District of Lake County (SEDOL), along with other area school districts. SEDOL provides special education programs and services which benefit District students, and also provides jointly administered grants and programming which benefits the District. The District is financially responsible for annual and special assessments as established by the SEDOL board of trustees, and fees for programs and services based on usage. SEDOL is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from SEDOL at 18160 Gages Lake Road, Gages Lake, Illinois 60030.

Lake Region Schools Benefit Cooperative

The District is a member of the Lake Region Schools Benefit Cooperative (LRSBC), along with other area school districts. LRSBC's purpose is to manage and fund medical claims of District employees. The District is financially responsible for monthly premiums based on types and levels of coverage provided to employees. LRSBC is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from LRSBC by contacting its administration.

Collective Liability Insurance Cooperative

The District is a member of the Collective Liability Insurance Cooperative (CLIC), along with other area school districts. The District obtains property, liability and workers compensation insurance, and claims and loss administration services, through CLIC. The District is financially responsible for annual premiums based on types and levels of coverage. CLIC is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from CLIC, by contacting its administration, in care of, High School District 113 at 1040 Park Avenue West, Highland Park, Illinois 60035.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(Continued)

13. STEWARDSHIP AND COMPLIANCE

Over-expenditure of Budget

For the year ended June 30, 2021, all funds of the District operated within their legal budget.

14. PRIOR PERIOD ADJUSTMENT

The School District adopted the new accounting guidance as established by GASB Statement No. 84, Fiduciary Activities. This statement affects the reporting of the School District's fiduciary activities, namely the student activity funds. The standard requires the fiduciary activities be reported in both the entity wide and the general fund portion of the fund financial statements when the government controls the assets of the activity, in such a manner that (a) the District holds the assets or (b) has the ability to direct the use, exchange, or employment of the assets in a manner that provides benefits to the specified or intended recipients. Implementing this new pronouncement required a restatement of the July 1, 2020 net position and fund balance in the general fund through a prior period adjustment with an increase in the amount of \$393,189.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 15,700,659	\$ 16,135,779	\$ 16,540,171
Tuition	55,000	45,000	43,755
Earnings on Investments	400,000	130,000	128,540
Food Service Fees	400,000	4,100	5,912
Pupil Activity Fees	325,000	195,000	438,563
Other	500	104,500	107,943
Total Receipts from Local Sources	<u>\$ 16,881,159</u>	<u>\$ 16,614,379</u>	<u>\$ 17,264,884</u>
Receipts from State Sources			
Evidence Based Funding	\$ 4,700,000	\$ 4,700,000	\$ 4,797,798
Special Education	352,500	342,441	342,745
Career and Technical Education	22,495	22,495	31,167
Free Lunch & Breakfast	3,000	1,500	1,311
Driver Education	40,000	31,558	31,558
Other Grants-In-Aid	-	-	2,676
TRS Employer Contribution -			
"On Behalf" Receipts	12,480,000	12,480,000	11,634,056
Total Receipts from State Sources	<u>\$ 17,597,995</u>	<u>\$ 17,577,994</u>	<u>\$ 16,841,311</u>
Federal Aid			
National School Lunch Program	\$ 245,000	\$ 132,250	\$ 176,994
Title I - Low Income	140,913	175,635	140,978
Title IV - Student Support Grants	10,000	12,215	12,215
Federal Special Education	349,327	523,207	515,692
Career and Technical Education	21,596	21,596	42,637
Title II - Teacher Quality	36,652	40,232	54,363
Medicaid Matching Funds	100,000	143,000	155,564
Other Grants-In-Aid	133,386	742,172	529,942
Total Receipts from Federal Sources	<u>\$ 1,036,874</u>	<u>\$ 1,790,307</u>	<u>\$ 1,628,385</u>
TOTAL RECEIPTS	\$ 35,516,028	\$ 35,982,680	\$ 35,734,580
DISBURSEMENTS	<u>38,278,203</u>	<u>37,963,428</u>	<u>35,722,695</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (2,762,175)</u></u>	<u><u>\$ (1,980,748)</u></u>	<u>\$ 11,885</u>
FUND BALANCE - JULY 1, 2020			26,676,684
PRIOR PERIOD ADJUSTMENT			<u>393,189</u>
FUND BALANCE - JUNE 30, 2021			<u><u>\$ 27,081,758</u></u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

SCHEDULE OF DISBURSEMENTS

BUDGET AND ACTUAL

EDUCATIONAL FUND

FOR THE YEAR ENDED JUNE 30, 2021

INSTRUCTION	Original Budget	Final Budget	Actual
Regular Programs			
Salaries	\$ 7,159,619	\$ 7,120,427	\$ 7,193,476
Employee Benefits	856,174	950,726	922,277
TRS Employer Contribution - "On Behalf" Payments	12,480,000	12,480,000	11,634,056
Purchased Services	40,520	52,182	42,203
Supplies & Materials	443,554	664,289	604,373
Capital Outlay	20,500	-	-
Other	8,555	2,200	480
Student Activities	15,000	15,000	237,083
Total Regular Programs	\$ 21,023,922	\$ 21,284,824	\$ 20,633,948
Special Programs			
Salaries	\$ 1,287,677	\$ 1,280,859	\$ 1,251,590
Employee Benefits	170,700	210,878	204,440
Purchased Services	1,197,500	1,569,576	25,291
Supplies & Materials	10,000	18,000	18,410
Other	600	600	1,348,838
Total Special Programs	\$ 2,666,477	\$ 3,079,913	\$ 2,848,569
CTE Programs			
Salaries	\$ 604,846	\$ 632,795	\$ 612,818
Employee Benefits	76,008	82,014	67,117
Purchased Services	4,500	1,500	-
Supplies & Materials	86,415	89,531	68,623
Capital Outlay	28,703	30,587	30,587
Other	200	3,300	3,200
Total CTE Programs	\$ 800,672	\$ 839,727	\$ 782,345
Interscholastic Programs			
Salaries	\$ 1,209,339	\$ 1,171,675	\$ 1,047,835
Employee Benefits	162,565	165,125	132,886
Purchased Services	148,400	105,400	83,659
Supplies & Materials	106,500	106,500	64,747
Capital Outlay	68,500	68,500	28,753
Other	47,000	32,000	27,569
Total Interscholastic Programs	\$ 1,742,304	\$ 1,649,200	\$ 1,385,449
Summer School			
Salaries	\$ 98,500	\$ 60,000	\$ 35,226
Employee Benefits	12,000	7,000	4,572
Total Summer School	\$ 110,500	\$ 67,000	\$ 39,798
Driver's Education Programs			
Salaries	\$ 175,588	\$ 176,231	\$ 163,360
Employee Benefits	21,625	21,625	18,849
Purchased Services	8,402	8,402	1,527
Supplies & Materials	7,100	5,600	1,995
Total Driver's Education Programs	\$ 212,715	\$ 211,858	\$ 185,731
TOTAL INSTRUCTION	\$ 26,556,590	\$ 27,132,522	\$ 25,875,840

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF DISBURSEMENTS
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

SUPPORT SERVICES (Continued)	Original Budget	Final Budget	Actual
Pupils			
Salaries	\$ 1,629,194	\$ 1,602,910	\$ 1,578,676
Employee Benefits	199,353	186,182	180,231
Purchased Services	44,450	120,650	2,224
Supplies & Materials	40,300	62,300	54,386
Other	13,900	13,900	5,508
Total Pupils	<u>\$ 1,927,197</u>	<u>\$ 1,985,942</u>	<u>\$ 1,821,025</u>
Instructional Staff			
Salaries	\$ 1,031,824	\$ 1,009,324	\$ 990,573
Employee Benefits	253,852	274,898	259,126
Purchased Services	280,794	162,950	118,181
Supplies & Materials	358,220	455,672	367,851
Capital Outlay	21,800	20,000	-
Other	2,700	2,500	1,588
Total Instructional Staff	<u>\$ 1,949,190</u>	<u>\$ 1,925,344</u>	<u>\$ 1,737,319</u>
General Administration			
Salaries	\$ 317,774	\$ 317,774	\$ 316,855
Employee Benefits	63,094	1,089,571	40,560
Purchased Services	1,294,175	398,175	1,177,672
Supplies & Materials	16,000	16,000	8,954
Other	19,500	19,500	17,636
Total General Administration	<u>\$ 1,710,543</u>	<u>\$ 1,841,020</u>	<u>\$ 1,561,677</u>
School Administration			
Salaries	\$ 535,970	\$ 540,970	\$ 541,626
Employee Benefits	183,350	185,550	169,028
Purchased Services	4,500	4,500	200
Supplies & Materials	24,500	24,500	16,219
Other	17,500	17,500	15,465
Total School Administration	<u>\$ 765,820</u>	<u>\$ 773,020</u>	<u>\$ 742,538</u>
Business			
Salaries	\$ 676,277	\$ 619,876	\$ 584,053
Employee Benefits	151,700	152,300	146,086
Purchased Services	71,000	51,000	45,862
Supplies & Materials	393,286	121,200	95,418
Other	4,200	4,200	2,886
Total Business	<u>\$ 1,296,463</u>	<u>\$ 948,576</u>	<u>\$ 874,305</u>
Central			
Salaries	\$ 286,573	\$ 286,573	\$ 290,232
Employee Benefits	64,000	64,000	63,319
Purchased Services	177,000	142,000	118,379
Supplies & Materials	391,000	417,000	188,506
Capital Outlay	265,000	230,000	346,149
Total Central	<u>\$ 1,183,573</u>	<u>\$ 1,139,573</u>	<u>\$ 1,006,585</u>
TOTAL SUPPORT SERVICES	<u>\$ 8,832,786</u>	<u>\$ 8,613,475</u>	<u>\$ 7,743,449</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF DISBURSEMENTS
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
COMMUNITY SERVICES (Continued)			
Purchased Services	\$ 90,000	\$ 60,000	\$ 38,356
Supplies & Materials	-	-	-
TOTAL COMMUNITY SERVICES	<u>90,000</u>	<u>60,000</u>	<u>38,356</u>
NONPROGRAMMED CHARGES			
Purchased Services	\$ 50,000	\$ 55,200	\$ 58,617
Other	2,748,827	2,102,231	2,006,433
TOTAL NONPROGRAMMED CHARGES	<u>\$ 2,798,827</u>	<u>\$ 2,157,431</u>	<u>\$ 2,065,050</u>
TOTAL DISBURSEMENTS	<u>\$ 38,278,203</u>	<u>\$ 37,963,428</u>	<u>\$ 35,722,695</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 4,022,203	\$ 4,088,691	\$ 4,168,341
Earnings on Investments	30,000	34,500	34,042
Impact Fees	35,000	80,000	91,427
Other	20,000	20,000	23,735
Total Receipts from Local Sources	\$ 4,107,203	\$ 4,223,191	\$ 4,317,545
Receipts from Federal Sources			
Restricted Federal Grants	\$ -	\$ 81,286	\$ -
TOTAL RECEIPTS	\$ 4,107,203	\$ 4,304,477	\$ 4,317,545
DISBURSEMENTS			
Support Services			
Operations and Maintenance			
Salaries	\$ 1,126,941	\$ 1,096,941	\$ 1,048,469
Employee Benefits	201,500	195,500	184,796
Purchased Services	871,700	961,900	742,761
Supplies & Materials	901,900	889,572	806,948
Capital Outlay	880,562	1,035,964	1,094,114
Other	1,600	1,600	1,395
Total Support Services	\$ 3,984,203	\$ 4,181,477	\$ 3,878,483
Nonprogrammed Charges			
Payments to Other Governmental Units			
Purchased Services	123,000	123,000	122,763
TOTAL DISBURSEMENTS	\$ 4,107,203	\$ 4,304,477	\$ 4,001,246
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 316,299
FUND BALANCE - JULY 1, 2020			1,672,251
FUND BALANCE - JUNE 30, 2021			\$ 1,988,550

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Taxes	\$ 1,079,138	\$ 1,120,491	\$ 1,142,856
Earnings on Investments	30,000	1,000	581
Total Receipts from Local Sources	<u>\$ 1,109,138</u>	<u>\$ 1,121,491</u>	<u>\$ 1,143,437</u>
Receipts from State Sources			
State Transportation Aid	<u>1,160,000</u>	<u>1,260,000</u>	<u>1,259,798</u>
TOTAL RECEIPTS	<u>\$ 2,269,138</u>	<u>\$ 2,381,491</u>	<u>\$ 2,403,235</u>
DISBURSEMENTS			
Support Services			
Pupil Transportation			
Salaries	\$ 625,000	\$ 755,866	\$ 463,737
Employee Benefits	165,647	161,147	160,467
Purchased Services	1,580,466	1,334,378	751,756
Supplies & Materials	114,000	129,100	64,834
Other	1,000	1,000	100
TOTAL DISBURSEMENTS	<u>\$ 2,486,113</u>	<u>\$ 2,381,491</u>	<u>\$ 1,440,894</u>
NET CHANGE IN FUND BALANCE	<u>\$ (216,975)</u>	<u>\$ -</u>	\$ 962,341
FUND BALANCE - JULY 1, 2020			<u>1,409,252</u>
FUND BALANCE - JUNE 30, 2021			<u>\$ 2,371,593</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 888,472	\$ 862,488	\$ 886,794
Earnings on Investments	10,000	5,000	5,365
TOTAL RECEIPTS	\$ 898,472	\$ 867,488	\$ 892,159
DISBURSEMENTS			
Employee Benefits			
Instruction			
Regular Programs	\$ 150,777	\$ 152,707	\$ 134,267
Special Education Programs	65,069	61,206	52,995
Career and Technical Programs	12,441	12,441	8,321
Interscholastic Programs	56,331	56,331	45,243
Summer School Programs	1,368	1,368	2,410
Driver's Education	2,759	2,759	2,255
Total Instruction	\$ 288,745	\$ 286,812	\$ 245,491
Support Services			
Attendance and Social Work Services	\$ 14,117	\$ 14,117	\$ 10,820
Guidance Services	32,368	32,368	19,297
Health Services	12,780	26,596	17,623
Psychological Services	4,604	6,534	4,914
Improvement of Instruction Services	22,076	22,076	23,128
Educational Media Services	10,152	10,152	9,038
Board of Education Services	170	170	134
Executive Administration Services	19,369	19,369	17,524
Office of the Principal Services	15,413	31,976	25,510
Direction of Business Support Services	24,735	24,735	24,554
Operations and Maintenance Services	211,522	185,890	186,110
Pupil Transportation Services	103,370	75,060	80,119
Food Services	58,125	50,707	51,211
Information Services	31,830	31,830	33,157
Total Support Services	\$ 560,631	\$ 531,580	\$ 503,139
Nonprogrammed Charges	\$ 49,096	\$ 49,096	\$ 49,097
TOTAL DISBURSEMENTS	\$ 898,472	\$ 867,488	\$ 797,727
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 94,432
FUND BALANCE - JULY 1, 2020			1,006,916
FUND BALANCE - JUNE 30, 2021			\$ 1,101,348

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
WORKING CASH FUND
FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Taxes	\$ 370,838	\$ 333,980	\$ 339,507
Earnings on Investments	<u>20,000</u>	<u>18,000</u>	<u>16,900</u>
TOTAL RECEIPTS	\$ 390,838	\$ 351,980	\$ 356,407
DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 390,838</u>	<u>\$ 351,980</u>	\$ 356,407
FUND BALANCE - JULY 1, 2020			<u>3,929,728</u>
FUND BALANCE - JUNE 30, 2021			<u>\$ 4,286,135</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Other Receipts	<u>\$ -</u>	<u>\$ 530,165</u>	<u>\$ 530,165</u>
RECEIPTS	<u>-</u>	<u>530,165</u>	<u>530,165</u>
DISBURSEMENTS			
Facilities Acquisition and Construction			
Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 530,165</u>	<u>\$ 530,165</u>
FUND BALANCE - JULY 1, 2020			<u>-</u>
FUND BALANCE - JUNE 30, 2021			<u>\$ 530,165</u>

See accompanying Independent Auditor's Report.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2021

DISTRICT/JOINT AGREEMENT NAME Grant Community High District No 124	RCDT NUMBER 34-049-124016	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Evoy, Kamschulte, Jacobs & Co. LLP 2122 Yeoman Street Waukegan, IL 60087	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 285 East Grand Avenue Fox Lake, IL 60020		E-MAIL ADDRESS: <u>jaceto@ekillp.com</u>	
		NAME OF AUDIT SUPERVISOR John D. Aceto, Jr., CPA	
		CPA FIRM TELEPHONE NUMBER 847-662-8300	FAX NUMBER 847-662-8300

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- ☐ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☐ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☐ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☐ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☐ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☐ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☐ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☐ Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter

Grant Community High District No 124
34-049-124016

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 Pass through to Subrecipients (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients (G)			
US DEPARTMENT OF AGRICULTURE									0	
Passed Through IL State Board of Education									0	
Child Nutrition Cluster									0	
(M) National School Lunch	10.555	2020-4210	152,885		151,692	1,193			152,885	N/A
(M) School Breakfast Program	10.553	4220-2020	16,696		15,953	743			16,696	N/A
(M) Summer Food Service Program	10.559	4225-2020	18,105	4,327	22,432				22,432	N/A
(M) Summer Food Service Program	10.559	4225-2021		172,667		172,667			172,667	N/A
(M) USDA Food Commodities - Non-Cash	10.555	2021-4210		8,780		8,780			8,780	N/A
(M) DoD Fruits and Vegetables - Non-Cash	10.555	2021-4210		10,062		10,062			10,062	N/A
Total Child Nutrition Cluster			187,686	195,836	190,077	193,445			383,522	
TOTAL US DEPARTMENT OF AGRICULTURE			187,686	195,836	190,077	193,445			383,522	
US DEPARTMENT OF EDUCATION									0	
Passed Through IL State Board of Education									0	
(M) Elementary & Secondary School Emergency Relief Grant DE	84.425D	4998-2021		133,005		133,005			133,005	133,005
(M) Elementary & Secondary School Emergency Relief Grant ER	84.425D	4998-2021		133,386	16,586	116,800			133,386	133,386
(M) Elementary & Secondary School Emergency Relief Grant E2	84.425D	4998-2021		263,551		447,008			447,008	520,709
Total ESSER Passed Through ISBE				529,942	16,586	696,813			713,399	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

1. To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
2. When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
3. When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
4. The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Grant Community High District No 124
34-049-124016
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients		
US DEPARTMENT OF EDUCATION (Continued)										
Passed Through IL State Board of Education									0	
Title I - Low Income	84.010A	4300-2020	135,724	19,444	155,168				0	
Title I - Low Income	84.010A	4300-2021		121,534			159,695		155,168	160,044
Title II - Teacher Quality	84.367A	4932-2020	14,960	15,806	30,766				159,695	175,635
Title II - Teacher Quality	84.367A	4932-2021		38,557			40,232		30,766	34,602
Title IVA -Student Support & Academic Enrich	84.424A	4400-2020	12,109		12,109				40,232	40,232
Title IVA -Student Support & Academic Enrich	84.424A	4400-2021		12,215			12,215		12,109	12,109
Special Education Cluster IDEA									12,215	12,215
IDEA Room & Board	84.027A	4625-2020		52,664	52,664				0	
IDEA Room & Board	84.027A	4625-2021		117,166			137,841		52,664	N/A
IDEA, Part B - Flow Through	84.027A	4620-2020	153,292	44,129	197,421				137,841	N/A
IDEA, Part B - Flow Through	84.027A	4620-2021		301,733			351,772		197,421	210,631
Total Special Education Cluster (IDEA)			153,292	515,692	250,085		489,613		351,772	380,207
Total Non ESSER Passed Through ISBE			316,085	723,248	448,128		701,755		739,698	
Total Passed Through ISBE			316,085	1,253,190	464,714		1,398,568		1,149,883	
									1,863,282	
									0	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, addressees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the addressees should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Grant Community High District No 124
34-049-124016
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients		
US DEPARTMENT OF EDUCATION (Continued)									0	
Passed Through LCAVS									0	
CTE - Perkins Secondary Program	84.365A	4745-2020		21,596	21,596				21,596	21,596
CTE - Perkins Secondary Program	84.365A	4745-2021		21,041			21,041		21,041	21,041
Total Passed Through LCAVS				42,637	21,596		21,041		42,637	
TOTAL US DEPARTMENT OF EDUCATION			316,085	1,295,827	486,310		1,419,609		1,905,919	
US DEPARTMENT OF HEALTH & HUMAN SERVICES									0	
Passed Through IL Department of Healthcare & Family Services									0	
Medicaid Medical Assistance Program-									0	
Administrative Claim	93.778	4991-2020	7,177	4,862	12,541				12,541	N/A
Medicaid Medical Assistance Program-										
Administrative Claim	93.778	4991-2021		15,715			20,945		20,945	N/A
TOTAL US DEPARTMENT OF HEALTH & HUMAN SERVICES			7,177	20,577	12,541		20,945		33,486	
TOTAL FEDERAL FINANCIAL ASSISTANCE			510,948	1,512,240	688,928		1,633,999		2,322,927	
Value of Federal Awards Expended in the Form of Non-Cash Assistance			0	18,842	0	0	18,842	0	18,842	
Federal Insurance in Effect During the Year			0	0	0	0	0	0	0	
Federal Loans of Loan Guarantees, Including Interest Subsidies Outstanding at Year End			0	0	0	0	0	0	0	
Amounts Provided to Subrecipients			0	0	0	0	0	0	0	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

1. We have audited the financial statements of Grant Community High School District No. 124 as of and for the year ended June 30, 2021. The District's policy is to prepare its financial statements on the modified cash basis, which is another comprehensive basis of accounting. The auditor's report expresses an unmodified opinion on the financial statements in conformity with the modified cash basis of accounting.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Our audit disclosed no instances of noncompliance, which are material to the financial statements of Grant Community High School District No. 124.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and Internal Control Over Compliance Required by Uniform Guidance.
5. We have audited the compliance of Grant Community High School District No. 124 with the types of compliance requirements described in the *Office of Management and Budget Compliance Supplement* that are applicable to each of its major programs for the year ended June 30, 2021, and have issued our unmodified opinion thereon dated November 8, 2021.
6. Audit findings relative to the major federal award programs of Grant Community High School District No. 124 that are required to be reported in accordance with 2 CFR section 200.516 (a) are reported under the Findings and Questioned Costs - Major Federal Award Programs section of this schedule.
7. The following programs were identified as a major programs:

	<u>CFDA #</u>
Child Nutrition Cluster	10.553, 10.555, 10.559
ESSER-ER	84.425D
ESSER-E2	84.425D
ESSER-D2	84.425D
8. The threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Grant Community High School District No. 124 did not qualify as a "low-risk auditee."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no financial statements findings or major federal award programs findings or questioned costs in the prior year audit.

FINDINGS – CURRENT YEAR FINANCIAL STATEMENTS AUDIT

None.

FINDINGS AND QUESTIONED COSTS – CURRENT YEAR MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Grant Community High School District No. 124. The District's reporting entity is defined in Note 1 to the District's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified cash basis of accounting, which is described in Note 1 to the District's financial statements.

Relationship to Basic Financial Statements

Federal awards received are reflected in the District's financial statements within the Educational Fund as receipts from federal sources.

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in the Program Financial Reports for programs, which have filed final reports as of June 30, 2021, with the Illinois State Board of Education.

2. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The fair market value of federal awards expended in the form of non-cash assistance was \$40,285 in the form of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2021.

The amount of federal insurance in effect during the year ended June 30, 2021 was \$-0-.

The amount of federal loans or loan guarantees, including interest subsidies, outstanding at June 30, 2021 was \$-0-.

3. SUBRECIPIENTS

No amounts were provided to subrecipients during the year ended June 30, 2021.

4. INDIRECT FACILITIES & ADMINISTRATIVE COSTS

The School District did not elect to use a 10% de minimis cost rate.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
STUDENT ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

STUDENT ACTIVITIES	BALANCE JULY 1, 2020	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 2021
Art Club	\$ 113	\$ 500	\$ 82	\$ 531
Academic Team	677	500	67	1,110
Black Student Union	230	500	304	426
Bass Fishing Club	785	1,430	1,136	1,079
Bulldog Alliance	986	500	199	1,287
Bulldog Café	565	50	59	556
Chess Club	141	500	559	82
Chorus	1,545	2,272	1,979	1,838
Class of 2020	637	25	-	662
Class of 2016	8,427	15,486	1,750	22,163
Class of 2021	13,736	500	13,236	1,000
Class of 2014	54	-	-	54
Class of 2019	804	510	804	510
Class of 2018	634	500	113	1,021
Debate Club	21	500	96	425
Environmental Club	4,867	956	1,006	4,817
FBLA	2,501	500	2,143	858
FCCLA	1,898	748	41	2,605
Film Club	2,463	500	-	2,963
French Club	460	500	42	918
Frisbee Golf Club	510	500	-	1,010
Gamers Club	859	500	5	1,354
Guitar Club	653	500	603	550
LaCrosse Club	906	500	630	776
Language Club (Speech)	1,278	4,250	2,820	2,708
Literary Magazine	7,359	1,241	936	7,664
Math Club	435	500	404	531
Miscellaneous	2,380	798	234	2,944
Music Club (Band)	19,932	3,009	7,511	15,430
National Honor Society	12,846	500	1,682	11,664
Partners for Academic Excellence	130	500	-	630
Pom Pon Club	3,957	30,468	28,879	5,546
Science Club	644	500	-	1,144
Ski Club (Snow Dawgs)	3,187	2,060	2,511	2,736
Spanish Club	491	500	-	991
Sports Club	111,197	91,523	77,105	125,615
Stand Club	2,310	3,070	-	5,380
Student Council	12,574	105	2,500	10,179
Table Tennis	581	500	-	1,081
Teams	3,281	4,111	3,077	4,315
Thespian Club	2,651	339	1,573	1,417
Volley for Cure	960	100	22	1,038
Woodworking Club	127	500	-	627
Year Book Club	2,050	-	-	2,050
Totals - Student Activities	\$ 232,842	\$ 173,551	\$ 154,108	\$ 252,285
ADMINISTRATIVE ACCOUNTS				
Melinda Bowen Scholarship	\$ 14,802	\$ 6	\$ -	\$ 14,808
Grant Memorial Scholarship	4,084	2	-	4,086
Paul Vickers Memorial	14,733	18	-	14,751
Escrow Account	6,011	3	-	6,014
Don Weinstein Scholarship	23,165	9	-	23,174
Partnership Scholarship	55,706	72	-	55,778
Flex Benefit Account	41,846	84,169	82,975	43,040
Totals - Administrative Accounts	\$ 160,347	\$ 84,279	\$ 82,975	\$ 161,651
TOTAL - ALL ACCOUNTS	\$ 393,189	\$ 257,830	\$ 237,083	\$ 413,936

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
JUNE 30, 2021

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

<u>Fiscal Year Ending June 30</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.1593410%	0.1624716%	0.1678650%	0.1272250%	0.0020005%	0.0035224%	0.0015323%
District's proportionate share of the net pension liability	\$ 1,373,766	\$ 1,317,778	\$ 1,308,424	\$ 971,974	\$ 15,791,146	\$ 2,307,527	\$ 932,552
State's proportionate share of the net pension liability associated with the District	107,600,499	93,784,799	89,632,496	89,821,588	91,250,102	72,692,922	58,154,899
Total	<u>\$ 108,974,265</u>	<u>\$ 95,102,577</u>	<u>\$ 90,940,920</u>	<u>\$ 90,793,562</u>	<u>\$ 107,041,248</u>	<u>\$ 75,000,449</u>	<u>\$ 59,087,451</u>
District's covered-employee payroll	\$ 14,075,249	\$ 13,526,691	\$ 12,715,237	\$ 12,054,653	\$ 12,019,872	\$ 11,583,188	\$ 11,073,966
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	9.8%	9.7%	10.3%	8.1%	13.1%	19.9%	8.4%
Plan fiduciary net position as a percentage of the total pension liability	37.6%	39.6%	40.0%	39.3%	36.4%	41.5%	43.0%
* The amounts presented were determined as of the prior fiscal-year end.							

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

<u>Fiscal Year Ending June 30</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually-required contribution	\$ 82,402	\$ 73,580	\$ 69,746	\$ 61,738	\$ 91,253	\$ 144,357	\$ 62,270
Contributions in relation to the contractually-required contribution	<u>(82,402)</u>	<u>(73,580)</u>	<u>(69,746)</u>	<u>(52,416)</u>	<u>(77,474)</u>	<u>(123,425)</u>	<u>(54,673)</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ 9,322	\$ 13,779	\$ 20,932	\$ 7,597
District's covered-employee payroll	<u>\$ 14,075,249</u>	<u>\$ 13,526,691</u>	<u>\$ 12,715,237</u>	<u>\$ 12,054,653</u>	<u>\$ 12,019,872</u>	<u>\$ 11,583,188</u>	<u>\$ 11,073,966</u>
Contributions as a percentage of covered-employee payroll	0.59%	0.54%	0.55%	0.51%	0.80%	1.20%	0.60%
* The amounts presented were determined as of the prior fiscal-year end.							

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN THE IMRF NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2021

Calendar Year Ending December 31,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Costs	\$ 342,913	\$ 337,031	\$ 308,704	\$ 307,167	\$ 301,355	\$ 291,966	\$ 303,885
Interest on the Total Pension Liability	881,802	832,365	777,326	762,003	732,758	682,017	614,267
Benefit Changes	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(848,440)	45,520	222,131	(37,577)	(138,995)	205,442	57,032
Assumption Changes	(128,001)	-	322,897	(340,195)	(24,853)	12,017	367,052
Benefit Payments & Refunds	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Net Change in Total Pension Liability	(281,636)	672,885	1,115,738	230,993	311,950	738,543	953,546
Total Pension Liability - Beginning	12,256,280	11,583,395	10,467,657	10,236,664	9,924,714	9,186,171	8,232,625
Total Pension Liability - Ending (a)	\$11,974,644	\$12,256,280	\$11,583,395	\$10,467,657	\$ 10,236,664	\$ 9,924,714	\$ 9,186,171
Plan Fiduciary Net Position							
Employer Contributions	\$ 322,586	\$ 273,498	\$ 327,958	\$ 308,533	\$ 291,484	\$ 281,921	\$ 264,843
Employee Contributions	140,083	155,332	162,230	132,355	124,212	121,286	112,960
Pension Plan Net Investment Income	1,545,610	1,786,970	(545,652)	1,568,696	574,345	42,112	483,022
Benefit Payments & Refunds	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Other	(620,572)	(202,040)	47,911	(306,038)	(48,782)	(41,312)	51,365
Net Change in Plan Fiduciary Net Position	857,797	1,471,729	(522,873)	1,243,141	382,944	(48,892)	523,500
Plan Fiduciary Net Position - Beginning	10,973,385	9,501,656	10,024,529	8,781,388	8,398,444	8,447,336	7,923,836
Plan Fiduciary Net Position - Ending (b)	\$11,831,182	\$10,973,385	\$ 9,501,656	\$10,024,529	\$ 8,781,388	\$ 8,398,444	\$ 8,447,336
Net Pension Liability/(Asset) -Ending (a-b)	\$ 143,462	\$ 1,282,895	\$ 2,081,739	\$ 443,128	\$ 1,455,276	\$ 1,526,270	\$ 738,835
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.80%	89.53%	82.03%	95.77%	85.78%	84.62%	91.96%
Covered Valuation Payroll	\$ 3,120,088	\$ 3,191,344	\$ 3,190,254	\$ 2,941,213	\$ 2,760,258	\$ 2,695,235	\$ 2,579,409
Net Pension Liability as a Percentage of Covered Valuation Payroll	4.60%	40.20%	65.25%	15.07%	52.72%	56.63%	28.64%

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS
JUNE 30, 2021

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2020	\$ 323,241	\$ 322,586	\$ 655	\$ 3,120,088	10.34%
2019	\$ 273,498	\$ 273,498	\$ -	\$ 3,191,344	8.57%
2018	\$ 327,958	\$ 327,958	\$ -	\$ 3,190,254	10.28%
2017	\$ 308,533	\$ 308,533	\$ -	\$ 2,941,213	10.49%
2016	\$ 291,483	\$ 291,484	\$ (1)	\$ 2,760,258	10.56%
2015	\$ 281,922	\$ 281,921	\$ 1	\$ 2,695,235	10.46%
2014	\$ 266,429	\$ 264,843	\$ 1,586	\$ 2,523,002	10.50%

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

* Estimated based on contribution rate of 10.36% and covered valuation payroll of \$3,120,088.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS
JUNE 30, 2021

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 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 2020 Contribution Rates*

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing Bodies (Regular, SLEP and ECO groups): 23-year closed period until Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers (three employers were financed over 27 years and four others were financed over 28 years.)
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	3.25%
Price Inflation	2.50% - approximate; No explicit price inflation assumption is used in this valuation
Salary Increases	3.35% to 14.25% including inflation
Investment Rate of Return	7.25%
Retirement Age	Experienced-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality table with adjustments to match current IMRF experience.

Other Information

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, EXTENSIONS AND COLLECTIONS
FOR THE YEARS 2020, 2019, 2018, 2017, AND 2016

	2020	2019	2018	2017	2016
ASSESSED VALUATION	\$ 951,966,797	\$ 927,557,050	\$ 871,338,778	\$ 816,200,173	\$ 769,748,856
TAX RATES					
Educational	\$ 1.696	\$ 1.668	\$ 1.743	\$ 1.853	\$ 1.917
Operations and Maintenance	0.432	0.434	0.500	0.502	0.520
Bond and Interest	-	-	-	-	0.770
Transportation	0.121	0.116	0.053	0.031	0.035
Municipal Retirement	0.035	0.045	0.042	0.043	0.044
Social Security	0.043	0.042	0.045	0.043	0.044
Working Cash	0.030	0.040	0.042	0.045	0.046
SEDOL IMRF	0.006	0.005	0.006	0.007	0.008
	\$ 2.363	\$ 2.351	\$ 2.431	\$ 2.523	\$ 3.383
TAX EXTENSIONS					
Educational	\$ 16,150,002	\$ 15,475,658	\$ 15,187,949	\$ 15,120,924	\$ 14,753,684
Operations and Maintenance	4,115,533	4,022,203	4,360,415	4,099,920	4,000,008
Bond and Interest	-	-	-	-	5,926,811
Transportation	1,155,545	1,079,138	460,537	251,488	265,933
Municipal Retirement	331,541	416,946	367,461	349,921	341,384
Social Security	405,005	392,422	391,954	349,921	341,384
Working Cash	285,542	370,837	367,461	364,923	356,017
SEDOL IMRF	54,091	49,105	51,121	57,656	58,062
	\$ 22,497,259	\$ 21,806,309	\$ 21,186,898	\$ 20,594,753	\$ 26,043,283
TAX COLLECTIONS	\$ 10,734,506	\$ 21,675,954	\$ 21,053,844	\$ 20,310,284	\$ 25,992,463
PERCENT COLLECTED	47.71%	99.40%	99.37%	98.62%	99.80%

21
22 TAX EXTENSIONS

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF OPERATING EXPENDITURES PER STUDENT
FOR THE YEAR ENDED JUNE 30, 2021

TOTAL DISBURSEMENTS			
Educational Fund	\$	35,722,695	
Operations and Maintenance Fund		4,001,246	
Transportation Fund		1,440,894	
Municipal Retirement/Social Security Fund		<u>797,727</u>	\$ 41,962,562
LESS: Disbursements Not Applicable to Operating Expense of Regular Programs			
Educational Fund			
Summer School	\$	39,798	
Community Service		38,356	
Nonprogrammed Charges		2,065,050	
Capital Outlay		405,489	
Student Activity		237,083	
TRS Employer Contribution - "On Behalf" Payments		11,634,056	
Operations and Maintenance Fund			
Capital Outlay		1,094,114	
Nonprogrammed Charges		122,763	
Municipal Retirement Fund			
Summer School		2,410	
Community Service		-	
Nonprogrammed Charges		<u>49,097</u>	<u>15,688,216</u>
NET OPERATING DISBURSEMENTS	\$		26,274,346
AVERAGE DAILY ATTENDANCE			<u>1,532.40</u>
OPERATING DISBURSEMENTS PER STUDENT	\$		<u><u>17,146</u></u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTAL INFORMATION
SCHEDULE OF PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2021

NET OPERATING DISBURSEMENTS		\$ 26,274,346
LESS: Offsetting Receipts of All or Part of the Disbursement of a Specific Activity		
Educational Fund		
Special Education	\$ 342,745	
Other State Grants-In-Aid	2,676	
Title I - Low Income	140,978	
State Free Lunch	1,311	
IDEA Grants	515,692	
Food Services	5,912	
Federal Food Service	176,994	
Pupil Activities	180,733	
CTE - Perkins	42,637	
Other Career Tech Ed	31,167	
Title IV - Grant	12,215	
Medicaid Matching Funds	155,564	
Title II - Teacher Quality	54,363	
Drivers Education	31,558	
Special Education Contribution to EBF	564,221	
English Learners Contribution to EBF	5,311	
Transportation Fund		
State Transportation Aid	1,259,798	3,523,875
NET OPERATING EXPENSE FOR TUITION COMPUTATION		\$ 22,750,471
ADD: Depreciation Allowance		2,351,939
TOTAL ALLOWANCE FOR TUITION COMPUTATION		\$ 25,102,410
AVERAGE DAILY ATTENDANCE		1,532.40
PER CAPITA TUITION CHARGE		\$ 16,381

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Grantee Name	Grant Community High School District #124
ID Numbers	AUDIT:28120 Grantee:673735 DUNS:808035021 FEIN:366004900
Audit Period	7/1/2020 - 6/30/2021
Submitted	10/26/2021; Beth Reich; Business Manager/CSBO; breich@grantbulldogs.org; 847-587-2561
Accepted	
Program Count	12

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	8,092.00	0.00	8,092.00
Supplies	0.00	12,949.00	0.00	12,949.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	40,328,563.00	40,328,563.00
All Grant Specific Categories	0.00	1,612,958.21	0.00	1,612,958.21
TOTAL DIRECT EXPENDITURES	0.00	1,633,999.21	40,328,563.00	41,962,562.21
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	1,633,999.21	40,328,563.00	41,962,562.21

Property Tax Relief Grant

FINANCE, BUDGETS & FUNDING

PROPERTY TAX RELIEF GRANT

The Property Tax Relief Grant (PTRG) was created with the passage of Evidence-Based Funding and modified by Public Act 101 – 0017. Eligible districts are determined on a ranking of a value that is their Adjusted Operating Tax Rate divided by the Average Operating Tax Rate of all districts within each organization type. Grants will be awarded in the order of that ranking.

Determining the maximum possible abatement amount will now be completed in 2 steps:

- Step 1:** ISBE must calculate a district's Real Adjusted EAV amount multiplied by a factor that varies by organization type. That factor is 1% for a Unit, 0.69% for an Elementary and 0.31% for a High School.
- Step 2:** The value determined in Step 1 is further modified by multiplying that value by the Local Capacity Percentage Multiplier. This value is equal to (1- Local Capacity Percentage).

These 2 steps result in the Maximum Abatement amount. Calculating the grant amount is equal to the Maximum Abatement multiplied by the Property Tax Multiplier or (1 – LCP2).

If there are insufficient funds available to fully fund the initial possible grant amount of the last district to qualify for the grant, a revised calculation is made. The final district qualifying may receive a grant equal to the remaining funds appropriated for PTRG. The abatement amount for that district is backed into by dividing the grant amount possible by the Property Tax Multiplier.

Property tax relief grant amounts received in FY 22 will be included in future calculations of those districts' Base Funding Minimum amounts, per 18-8.15 of the School Code. Per Public Act 101 – 0017, participating districts are required to abate taxes for 2 consecutive years to receive the grant in their Base Funding Minimum. Failure to abate in the second year will result in the removal of the grant from the district's Base Funding Minimum in the following and all future years.

Future grant amounts are subject to appropriations.

There will be \$49.7 million in new Property Tax Relief Grants (PTRG) for FY 2022. All prior year grant recipients will continue to receive the PTRG in their Base Funding Minimum.

FY 22 Property Tax Relief Grant Application

Now accepting applications for the FY 22 PTRG. Apply now (<https://sec.isbe.net/iwas/asp/login.asp?js=true>). The application deadline is January 10, 2022.

FY 2022 CALCULATIONS

- Preliminary FY 2022 Grant and Abatement Calculations  (/_layouts/Download.aspx?SourceUrl=/Documents/FY22-PTRG-Calc.xlsx)

Resources

Prior Year Grants

Frequently Asked Questions

Property Tax Relief Grant Application

Grant program administered by the Illinois State Board of Education in accordance with 105 ILCS 5/2-3.170. Additional information is available at the [Property Tax Relief Grant](#) web page. The field for Amount of Abatement Requested has been prepopulated with the maximum abatement amount possible for your district. You may choose to submit that amount, to submit a lesser amount or to not submit this year.

Maximum Possible Tax Abatement ⓘ

\$ 1,880,816.00

% of Relief Possible as a Grant ⓘ

88.0353190000

%

Amount of Abatement Requested *

\$ 1,880,816.00

Submit

Submission History

Fiscal Year	Amount Requested	Status	Last Updated By	Last Updated Date
2022	\$0.00	NOT SUBMITTED	SYSTEM	10/7/2021 1:31:10 PM

[AGENCY INFORMATION](#)



[ACCESSIBILITY](#)

[PRIVACY POLICY](#)

[CAREERS AT ISBE](#)



A Proposal For

Grant Community High School

From Quest Food Management Services





About Quest

Quest Food Service Management Services began operations in Chicagoland, serving K-12 institutions, over 35 years ago with a focus on providing fresh food and intensely personal service.

Today, we have grown to over \$70M in annual revenue through our partnerships with over 80 K-12 clients in and around Chicagoland, roughly two-thirds of whom are public schools. We serve schools participating in the National School Lunch Program (NSLP), public schools outside of the National School Lunch Program (NSLP), private schools, colleges/universities, and business and industry clients. We have a depth of experience in facility and equipment design and construction, offer a wealth of expertise in nutrition, marketing, food safety and sanitation, staff management and community building.

Specifically, we provide consulting to several self-operated school districts in the Chicago metro area, including Lake Forest High School D115, JS Morton High School D201, Minooka K-8 Schools D111, and Prairie Hills D144.

In these relationships, the District employs the non-exempt staff, pays all invoices, and maintains ultimate control of the program.

We provide the professional oversight, menu/nutrition guidance, purchasing direction, culinary training, facility planning and recommendations, and a myriad of other supports to help execute high quality food service programs.

We have grown to this level through a thoughtful growth strategy focused on an ability to deliver what we promise and selecting the right clients to work with, and by staying true to our core founding principles. Our vision statement today is to “build the most enduring relationships in the industry by what we do and how we do it”, and our mission statement is to “provide the communities we serve with fresh, high-quality food, exceptional responsiveness and intensely personal service.”

Integrity: We do the right thing at all times.

Responsiveness: We listen and respond quickly to provide you with the best solutions.

Accountability: We do what we say we will do and accept responsibility for the results.

Respect: We treat others better than we expect to be treated ourselves.

21 **Excellence:** We deliver the best experience possible.

Scope of Work

Quest is proposing a tiered approach to a food service program review that would allow the District to partner with us to evaluate the program at a high level over a short period of time to a more in-depth review over a more extended period of time. As we are unsure of the District's ultimate needs and desires moving forward with the plan, we hope this approach provides a sense of the flexible nature of our approach and desire to meet the District's needs.

15-20 business days of work, to include on-site evaluations and off-site document review.

Program Standards

- Basic safety & sanitation audit of the food service environment, including staff behaviors
- Menu review & suggestions to evaluate opportunities for more contemporary, fresh and diverse options
- Review & evaluation of the food service facility and equipment, with suggestions on cleaning, preventative maintenance and replacement needs
- Evaluation of staff uniforms and presentation to ensure the most professional presentation and appearance possible to inspire the confidence of the D124 community

Program Analysis

- High level financial review & comments on program performance
- In-depth onsite evaluation of production habits of the staff, to include: staffing levels, current scheduling practices, staff skill set & training needs, review of production records, etc.
- Labor analysis to evaluate pay rates and benefits of food service positions v. market rates
- Evaluation of student throughput & recommendations to increase efficiency and decrease wait times
- Audit of fresh v. processed foods used in program, and suggestions on opportunities to utilize more fresh food
- Detailed safety & sanitation audit to evaluate record keeping practices, food recall policies/practices in place, as well as items identified in basic audit above
- Purchasing analysis to identify products purchased and price for top/most frequently used items, vendors utilized, payment terms, credit management process, etc.

Program Longevity

- Food service program merchandising & signage review and suggestions for enhancements
- Review of job descriptions, organizational chart & suggestions
- Retail pricing evaluation & suggestions
- Purchasing analysis to identify products purchased and price for top/most frequently used items, vendors utilized, payment terms, credit management process, etc.
- Food service program merchandising & signage review and suggestions for enhancements
- Review of job descriptions, organizational chart & suggestions
- Retail pricing evaluation & suggestions
- Feasibility study for the District to go off the National School Lunch Program (NSLP)

Cost: \$12,000



Deliverables:

- » Sanitation audit findings and recommended corrective actions
- » Analysis of and recommendations to enhance menu to provide more popular, fresh and contemporary options
- » Analysis of and recommendations for regular cleaning schedule (i.e. daily/weekly/monthly/annually) and recommendations on equipment life expectancy and replacement considerations
- » Analysis of and recommendations on staff uniform enhancements
- » Analysis of and review of financial performance and comparison to similar/peer districts to highlight opportunities and successes
- » Recommendations for staffing schedule and level (headcount), staff training needs, improving production habits and efficiency, and improving record keeping to ensure efficient food production
- » Comparison of current positions and pay/benefits v. current market rates
- » Analysis of and recommendations to improve student throughput, including means in which food is displayed/prepared, line queuing/flow, etc.
- » Analysis of amount of processed foods used in the program and detailed recommendations to bring in fresh product to replace those products
- » In-depth analysis of food safety and sanitation practices, recommended corrective actions; review of food recall policies and procedures and record keeping processes and recommended adjustments
- » Analysis of purchasing habits and processes and recommendations to purchase more efficiently and purchase better products
- » Analysis of current merchandising and signage practices and recommendations to improve customer appeal of food service space
- » Analysis of org chart, job descriptions and recommendations on how to best structure and evaluate work force
- » Analysis of current pricing matrix and recommendations for changes to increase student purchases and improve margins
- » Financial analysis of non-NSLP program transition, based on years of experience transitioning other high schools off the program
- » Community survey to publish to gauge interest in non-NSLP options, portion sizes, quantities, etc.
- » Sample menus and concept ideas for non-NSLP program design



Ongoing Consulting

Ongoing Consulting Option & Leadership of Food Service Program

Quest would be excited to partner with the District for an ongoing consulting partnership after the initial scope of work outlined in this proposal.

In this model, we would recommend placing an onsite Consultant/Manager in the District to lead the direction of the program. This is the model we follow at Lake Forest D115, JS Morton 201, and Minooka D111. This Consultant would act as the program's Director, and would lead the development of culinary talent, ensure the delivery of a high-quality food program for the District, partner with the District on the development of a revised staffing plan and equipment plan (if necessary) to support the program enhancements, provide branding support for the new program, and conduct regular business and finance reviews with District administration.

The deliverables Quest would offer in this model include:

- » Identify and document the food experience/program the Grant High School community desires,
- » Develop an operational and training plan to deliver food experience/program to Grant High School,
- » Identify and implement any equipment and/or facility needs required to execute the food program,
- » Based on food program needs, revamp menu, recipes, order guides and procurement methods to deliver program expectations,
- » Revamp merchandising and branding efforts and facility with new packaging, branded concepts and signage,
- » Provide the culinary training and direction to ensure program execution,
- » Provide daily on-the-ground oversight and leadership to ensure program success, and
- » Improve financial sustainability of food service program, including extension of Quest's purchasing agreements as needed.

Transition Plan

A draft transition timeline for such a partnership could roll out as follows:

Activity	Date
Conduct research w/ D124 community to identify program needs and desires (focus groups with students, parents, faculty/staff, formal survey of D124 community, etc.)	February - March 2022
Develop capital plan for food program enhancements	March 2022
Present clear program deliverables, sample menus and estimated pricing ranges to D124 community for input/approval	April 2022
Name on-site leadership to provide daily support for D124 program in fall semester	June 2022
Develop detailed operational plan to identify production methods, vendor selection and order guide recommendations, staffing levels needed, etc. to execute program deliverables	June–July 2022
Lay out training plan* for D124 staff members, including onsite training at D124 and at other Quest locations	June–July 2022
Begin execution of training plan for D124 food service program leadership	July 2022
Begin execution of training plan for D124 food service staff members	August 2022
Begin daily on-site support of D124 food service program	August 2022
Begin weekly check-ins with D124 administration to evaluate program success, and monthly check-ins to review financial performance	September 2022
Conduct student/community focus groups to evaluate program success and make necessary adjustments	September/October 2022
Conduct end of semester review & recommendations for next steps	December 2022

Anticipated Training Plan:

- » Food Service Director & Lead Cook—two weeks of offsite training before start of school year
- » Hourly Staff—4 days of offsite training before start of school year
- » Full food service team—5 days of onsite training before start of school year

Key Leadership Bios

Mike McTaggart

CEO & Owner

Mike McTaggart serves as CEO and Owner of Quest Food Management Services, Inc. Mike's personal experience in the food industry began outside of Quest, where after graduating from the University of Illinois, he began working for US Foods. At US Foods, a large food distributor, Mike learned the purchasing side of the food business and quickly moved up the ranks into a large sales leadership role by his mid-20's.

After a few years at US Foods, Mike joined Quest, the company his father Dave founded and owned at the time. After learning the food service management business from the ground up, Mike took over as Quest's President and owner from his father some 10 years ago. At that time, Quest's annual revenues were \$3 million per year. Through Mike's leadership in developing quality programs and building lasting relationships, Mike has led Quest's growth to where it is today while ensuring its financial sustainability along the way.

Nick Saccaro

President

Nicholas Saccaro serves as the President of Quest Food Management Services, leading Quest's daily operations. Nicholas most recently served as Vice President of Operations for Creative Dining Services, overseeing the organization's partnerships throughout the Midwest.

A proven innovator and leader in the foodservice industry, Nicholas also served as Vice President and General Manager for a Revolution Foods in Colorado. Prior to this, Nicholas served as the CEO for two Feeding America food bank network members.

Nicholas graduated summa cum laude from Missouri Western State University with a Bachelor's of Science degree in Business Management and later earned his Master's in Business Administration from Morehead State University. Nicholas and his wife, Kimberly, reside in Lake Bluff with their son.

Josh Bain

National School Lunch Program Division Vice President

Josh Bain serves as the NSLP Division Vice President for Quest Food Management Services. Over the course of his decade in food service leadership, Josh has developed a reputation as a forward-thinker who excels at motivating and developing his team members. He's overseen NSLP partnerships in Texas, Pennsylvania, and across the Midwest, managing accounts ranging from 300-22,000 students. He excels at identifying the specific needs of each district partner; developing fiscally sound operational strategies; and, ultimately, delivering a high-quality end product to students.

Josh has received national recognition for his innovative work in K12 foodservice, being named an Action for Healthy Kids Healthy School Hero in 2017 and a Food Service Director Magazine Rising Star in 2020. He resides in Naperville with his wife, Michele, and three children.



Ensuring Success

Preparing for Success

In order to ensure the effectiveness of the review, it will be critical for D124 administration to pave the way for the review with the D124 food service staff. The food service staff will need to understand the objective of the review is to improve the program and support them in delivering an even better program through the shared expertise of an organization serving dozens of schools. The objective of the review is not to criticize current practices or staff, not is it to “take over” the program, and the staff should be made aware of this as well.

Additionally, it will be necessary for D124 administration to convey their expectation to the food service staff regarding their willingness to openly (and non-defensively) answer questions, demonstrate current practices and explain challenges, successes and opportunities. Without these measures in place, the staff will undoubtedly feel threatened, defensive and will obstruct the process of the review. This may lead to some internal politics and drama during the review process among food service staff and D124 personnel.

Post Review

Following the review, Quest is willing to evaluate opportunities with D124 to continue the work of the review and lay out a plan and process to implement some of the changes recommended based on the budget, priorities and timelines that work for D124.

Thank You

Visit our website or follow us to see what
we're doing at our locations!

Website | www.QuestFMS.com

Facebook | facebook.com/QuestFood

Twitter | twitter.com/QuestFoodMgt

LinkedIn | linkedin.com/company/questfoodmgt



Bus Lease Comparison
2022-23 and 2023-24

Bus Company	Midwest Transit*	Central States Bus Sales, Inc.**	Price Difference
<u>Type of Bus</u>			
23 Yellow School Buses			
Two- Year Lease			
Year 1	\$ 460,391	\$ 511,750	\$ 51,359
Year 2	\$ 460,391	\$ 511,750	\$ 51,359
5 - 14 Passenger MFSAB			
3 Year Lease (pymt per year)	\$ 64,885	\$ 66,470	\$ 1,585

\$ 104,303 Total Difference

*Includes extended warranty and maintenance plan that will include oil changes, brake inspections, signing brake sheet for safety lane, 99 point check, repair of any itmes that need to be corrected to pass safety lane - done 2 times per year when safety stickers are due. Maintenance will typically be done at our facility.

**Includes extended warranty. Incumbent is Central States Bus Sales, Inc - we have had their buses for the last 2 years.

Bus Lease Comparison
2022-23 and 2023-24

Bus Company	Midwest Transit*	Central States Bus Sales, Inc.**	Price Difference
<u>Type of Bus</u>			
23 Yellow School Buses			
Two- Year Lease			
Year 1	\$ 460,391	\$ 511,750	\$ 51,359
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5 - 14 Passenger MFSAB			
3 Year Lease (pymt per year)	\$ 64,885	\$ 66,470	\$ 1,585

\$ 104,303 Total Difference

*Includes extended warranty and maintenance plan that will include oil changes, brake inspections, signing brake sheet for safety lane, 99 point check, repair of any itmes that need to be corrected to pass safety lane - done 2 times per year when safety stickers are due. Maintenance will typically be done at our facility.

**Includes extended warranty. Incumbent is Central States Bus Sales, Inc - we have had their buses for the last 2 years.

BOE MEETING NOVEMBER 18, 2021 **FREEDOM OF INFORMATION REQUESTS FULFILLED**

Date of Request	Requestor	Documents Requested	Date of Response
10/19/2021	Bernadette Soto, Chicago Regional Council of Carpenters	Contracts, emails, payrolls documents, etc. between GCHS and Hayden Construction & Veterans Floors Inc. for FY 2020	10/20/2021
10/21/2021	Vince Espi – LocalLabs.com	Contracts and documents relating to Panorama education	10/25/2021