

**GRANT COMMUNITY HIGH SCHOOL DISTRICT 124  
BOARD OF EDUCATION REGULAR MEETING  
THURSDAY, OCTOBER 8, 2020  
7:00 PM - LIBRARY / WEB-BASED  
285 E. GRAND AVENUE  
FOX LAKE, ILLINOIS 60020**

**AGENDA**

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Audience
- V. Consent Agenda \*\*
- VI. Superintendent's Report
  - A. Student Recognition
  - B. Blended Learning Plan 2.0
  - C. Curriculum Changes for 2021/22 \*\*
  - D. School Report Card Update
  - E. Student Clubs
  - F. 6th Day Enrollment
  - G. Homecoming - 2021
  - H. Winter Coaches \*\*
  - I. Personnel \*\*
  - J. Principal's Report
- VII. Business Affairs
  - A. Audit 2019/20 \*\*
  - B. 2020 Tentative Tax Levy
- VIII. Other Business
  - A. FOIA
- IX. Closed Session
  - A. Student disciplinary cases 5 ILCS 120/2 (c)(9) \*\*
  - B. The appointment, employment, compensation, discipline, performance or dismissal of specific employees. 5 ILCS 120/2 (c)(1) \*\*
- X. Action Items from Closed Session Discussion
  - A. No closed session action items anticipated
- XI. Adjourn

# **GRANT COMMUNITY HIGH SCHOOL DISTRICT 124 MINUTES OF BOARD OF EDUCATION MEETING SEPTEMBER 17, 2020**

## ***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, September 17, 2020 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:

Paul LaRoche, Vice President  
◆ Ruth Michniewicz, Secretary  
John Jared, Member  
Kathy Kusiak, Member  
Bob Yanik, Member

◆ Attended remotely via Zoom

Members absent:

Steve Hill, President  
Ivy Fleming, Member

Administration present:

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

Paul LaRoche served as President Pro Tem due to the absence of President, Steve Hill

## ***AUDIENCE***

David O'Doud

## ***CONSENT AGENDA***

Minutes of regular meeting held August 20, 2020

Minutes of closed meeting held August 20, 2020

September Bills Payable

August Treasurer's Report

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

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

Aye: Michniewicz, LaRoche, Jared, Kusiak, Yanik

Nay: None

Absent: Hill, Fleming

Motion – **Passed**

## ***SUPERINTENDENT'S REPORT***

### Student Recognition

Dr. Sefcik introduced the September Student of the Month, Alexis Brei Panares. She read through Brei's accomplishments that included induction into the National Honor Society during his sophomore year and he is NHS President. He has been on Honor Roll every semester, named Golden Globe Student of the month by the Social Studies Department, completed two AP tests, earned the Youth Leadership Award, American Legion Good Citizen Award, and Boys State Award, and he holds an amazing 4.8 GPA. He is in Marching Band, Pep Band, and basketball. He volunteers for numerous events, is a Big Dawg Mentor, Peer Tutor in the History Lab, and Youth Advisory Committee member. He enjoys travelling, learning new sports, and the subjects of time travel, parallel universes, and aliens. He also started a podcast called "The Villa". He plans to major in nursing with a pre-med track and is considering Loyola or Michigan. Due to his work commitment, he created a video to introduce himself to the Board.

### School Re-Opening Task Force Update

#### Blended Learning Updates

Dr. Sefcik combined items B and C. as they're closely related. The School Re-Entry Task Force met for the first time on September 10 to share their thoughts on school re-opening as stakeholders of the District and community. She indicated that several groups of students have resumed in-person learning, the Transitions Program, Learning Opportunities Program, Driver's Education Behind-the-Wheel, and recently implemented the Remote Learning Support Program that provides a supportive learning environment to assist students who are not experiencing success with remote learning. She then provided a handout with her presentation for the District recommendation to follow the revised Blended Learning Plan 2.0. The plan was shared with staff for feedback. It will be shared with the School Re-Entry Task Force on Thursday, September 24, and then shared with the school community on September 30. The plan allows for two weeks between each transition per the Health Department and we will provide 2-3 weeks' notice for personal planning, operations, facility, and transportation preparation. The target date to return to a blended plan is October 19 and it allows parents/students an opt-in option for Phase 1.

### SAT/PSAT Testing

Dr. Sefcik reported that due to the stay-at-home order last spring, we were unable to administer the SAT for junior students. Now that those students are seniors and the SAT is a requirement for graduation, we are administering the SAT on Wednesday, October 14. In order for social distancing and safety procedures to be implemented, we will test seniors in two shifts that day. There will also be a make-up day and seniors will have one additional testing opportunity in the spring to meet the graduation requirement. The District will offer the PSAT/NMSQT on a sign-up basis only, scheduled for October 29.

### Extracurricular and Co-Curricular Activities Update

Dr. Sefcik informed the Board that with approval of the IDPH and IHSA, fall sports are currently underway. All participants of extracurriculars and co-curriculars are being asked to closely follow required social distancing and safety protocols. Co-curricular sponsors have been encouraged to begin to offer meaningful activities in a remote way.

### School Board Policy Modifications – First Reading

Dr. Sefcik recommended several Board Policy revisions based upon advice from the Illinois Association of School Boards and legal counsel. They include:

- 2:260 Uniform Grievance Procedure
- 2:265 Title IX Sexual Harassment Grievance Procedure
- 5:10 Equal Employment Opportunity and Minority Recruitment
- 5:20 Workplace Harassment Prohibited

5:220 Substitute Teachers  
5:330 Sick Days, Vacation, Holidays, and Leaves  
7:10 Equal Educational Opportunities  
7:20 Harassment of Students Prohibited  
7:180 Prevention of and Response to Bullying, Intimidation, and Harassment  
7:185 Teen Dating Violence Prohibited

\*\* A motion was made by Mrs. Kusiak, second by Mrs. Michniewicz to approve all Board Policy revisions as presented.

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

Aye: LaRoche, Jared, Kusiak, Yanik, Michniewicz

Nay: None

Absent: Hill, Fleming

Motion – **Passed**

#### IASB Lake Division Meeting

Dr. Sefcik stated that the typical IASB Lake Divisional Meeting Dinner has been changed to a virtual setting. If anyone would like to attend, the program will include crisis planning, childhood trauma, legal issues in a pandemic and remote learning. The meeting will take place on Wednesday, October 14, from 6:30-8:00 pm. If you are interested, you can register on the IASB website or we would be happy to register you.

#### Joint Annual Conference

Dr. Sefcik reported that the Joint Annual Conference has been cancelled due to the pandemic. In lieu of the conference, IASB is planning a Virtual Summit on November 20, 2020 from 9:00 am to 3:00 pm. There will be keynote speakers and breakout sessions, similar to the traditional Joint Conference. Registration begins on October 1<sup>st</sup> and if interested, we will register you or you can register on the IASB website.

#### Village of Volo Development – The Woods of Terra Springs

Dr. Sefcik expressed her appreciation to Volo Mayor, Steve Henley for his assistance in securing an increase to impact fees for the 240-unit development, The Woods of Terra Springs. This development would have yielded \$19,000 in impact fees for the District. However, after discussions with the Village leadership, the developer, Cunat, agreed to pay \$90,000 in impact fees, with half of that being paid upfront.

#### Personnel

Dr. Sefcik made the following personnel recommendations:

Recommend the employment of the following individuals:

- Jamie Martin, Ticket Manager
- Allie Barker, Pep Band Sponsor
- Marissa Myers, Environmental Club
- Penny Zegler, Art Club

Recommend accepting the resignation letters of the following individuals:

- Josh Christian, Lacrosse Head Coach, immediately
- Curtis Oler, Freshmen Boys' Basketball Coach, immediately
- Austin Spohr, Freshmen Boys' Basketball, effective 8/26/20

Recommend granting the request of an unpaid leave of absence from the following:

- Sophie Kibitlewski, Food Service
- Paula Hain, Food Service



- Therese Feuling, Food Service
- Jeff Shaw, Transportation

Notification of the following FMLA requests:

- Shea Wintersteen, Science Teacher, October 19 – November 24, 2020
- Peggy Hege, Food Services, August 17 – November 12, 2020

Notification to rescind FMLA request for Dave Behm, PE Dept., September 3 – October 2, 2020

\*\* A motion was made by Mrs. Michniewicz, second by Mr. Jared to approve the personnel recommendations as presented.

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

Aye: Jared, Kusiak, Yanik, Michniewicz, LaRoche

Nay: None

Absent: Hill, Fleming

Motion – **Passed**

#### Principal's Report

Mr. Schmidt presented his monthly report which included information on Instructional Updates, Contact Tracing, Meet the Teacher Program, and Career Pathways Guide (handout provided).

### ***BUSINESS AFFAIRS***

Public Act 97-0256 (105 ILCS 5/10-20.47) Sec. 10-20.47

2019-20 Compensation Over \$75,000 Report

Administrative Salary/Benefits Report 2019/20

Mrs. Reich combined items A, B, and C as they are similar information and posting requirements. The reports include: A.) the base salary and benefits of the district superintendent and all administrators and teachers employed by the school district; B.) the “total compensation package” for each employee having a “total compensation package” exceeding \$75,000 per year and; C.) an itemized salary compensation report for every employee in the district holding an administrative certificate and working in that capacity. All reports are required to be posted on the district website after presenting at a regular Board meeting.

#### COVID-19 Costs To-Date

Mrs. Reich presented a handout that lists COVID-19 purchases to-date. The report does not include personnel, many current staff members were temporarily repurposed to different positions. Mrs. Reich recognized bookkeeper, Michelle Soenksen in her efforts working with IEMA/FEMA to file for reimbursement claims. The costs will be updated again in December.

### ***OTHER BUSINESS***

The October 8<sup>th</sup> meeting will not change.

### ***CLOSED SESSION***

No Closed Session was held.

***ADJOURN***

\*\* At 8:15 p.m. a motion was made by Mrs. Kusiak, second by Mr. Yanik to adjourn the meeting.

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Steve Hill, President

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Ruth Michniewicz, Secretary

Grant Community High School District 124  
AP Invoice Listing Report  
October 8, 2020

Total Invoices:	230	\$610,698.97
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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
4N6 FANA000	4N6 Fanatics	1843-7R	0000000000	MM1020	AP	Site License for Scripts	B	08/17/2020	10/08/2020	R	\$150.00
							20-21				\$150.00
						NUMBER OF INVOICES: 1					\$150.00
ADVANCED009	Advanced Manufacturing Techniques	29666	0112100000	MM1020	AP	Structural Stress Analyzer	F B	09/21/2020	10/08/2020	R	\$3,025.00
							20-21				\$3,025.00
						NUMBER OF INVOICES: 1					\$3,025.00
AIRGAS U000	Airgas Usa, Llc	9973201547	0000000000	MM1020	AP	Cylinder Rental	B	08/31/2020	10/08/2020	R	\$72.76
							20-21				\$72.76
						NUMBER OF INVOICES: 1					\$72.76
ALARM DE000	Alarm Detection Systems, Inc.	160450-1033	0000000000	MM1020	AP	Qtrly charges-Oct-Dec20	B	09/06/2020	10/08/2020	R	\$182.16
							20-21				\$182.16
						NUMBER OF INVOICES: 1					\$182.16
ALBERTS0000	Albertsons / Safeway	186151	0000000000	MM092520	AP	Jewel Prchs 082420-090920	H	09/19/2020	09/25/2020	R	\$101.68
							20-21			104564	\$101.68
						NUMBER OF INVOICES: 1					\$101.68
ALLENDA002	Allendale	202009143149	0000000000	MM1020	AP	AUG2020-13 Days enrolled	B	08/31/2020	10/08/2020	R	\$3,432.00
							20-21				\$3,432.00
						NUMBER OF INVOICES: 1					\$3,432.00
AMAZON 000	Amazon	6045787810169488	0002100013	MM1020	AP	Amazon purchases 2020-21	B	09/10/2020	10/08/2020	R	\$8,766.01
							20-21				\$8,766.01
						NUMBER OF INVOICES: 1					\$8,766.01
ANTHEM S000	Anthem Sports	287935	0502100023	MM1020	AP	BASEBALL FIELD TARPS BOOSTER	F B	09/10/2020	10/08/2020	R	\$2,952.57

<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 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>
ANTHEM S000	Anthem Sports	287935		*****CONTINUED*****							
						WISH LIST					
							20-21				\$2,952.57
						NUMBER OF INVOICES: 1					\$2,952.57
APPORTO 000	Apporto Corporation	1256	0002100018	MM1020	AP	Software for Art students to access online	F B	09/28/2020	10/08/2020	R	\$35,910.00
							20-21				\$35,910.00
						NUMBER OF INVOICES: 1					\$35,910.00
AT&T 001	At&t	0304881620001	0000000000	MM093020	AP	8475872561	H	09/18/2020	09/30/2020	R	\$173.24
							20-21			104594	\$173.24
						NUMBER OF INVOICES: 1					\$173.24
AT&T 002	AT&T	847587259709	0000000000	MM092520	AP	84758725975566 082020-091920	H	09/19/2020	09/25/2020	R	\$2,629.61
							20-21			104565	\$2,629.61
						NUMBER OF INVOICES: 1					\$2,629.61
ATHLETIC001	ATHLETICO MANAGEMENT LLC	820444	0000000000	MM1020	AP	ATC Contract 2020-21	B	09/01/2020	10/08/2020	R	\$13,466.67
							20-21				\$13,466.67
						NUMBER OF INVOICES: 1					\$13,466.67
ATLAS LA000	Atlas Language Services Inc.	37517	0000000000	MM1020	AP	Translation services	B	09/24/2020	10/08/2020	R	\$1,292.22
							20-21				\$1,292.22
ATLAS LA000	Atlas Language Services Inc.	37521	0000000000	MM1020	AP	Translation services	B	09/24/2020	10/08/2020	R	\$113.76
							20-21				\$113.76
ATLAS LA000	Atlas Language Services Inc.	37523	0000000000	MM1020	AP	Translation services	B	09/24/2020	10/08/2020	R	\$65.00
							20-21				\$65.00

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
ATLAS LA000	Atlas Language Services Inc.	37535	0000000000	MM1020	AP	Translation services	B	09/22/2020	10/08/2020	R	\$352.44
							20-21				\$352.44
ATLAS LA000	Atlas Language Services Inc.	37540	0000000000	MM1020	AP	Translation services	B	09/22/2020	10/08/2020	R	\$143.82
							20-21				\$143.82
ATLAS LA000	Atlas Language Services Inc.	37544	0000000000	MM1020	AP	Translation services	B	09/25/2020	10/08/2020	R	\$119.16
							20-21				\$119.16
ATLAS LA000	Atlas Language Services Inc.	37556	0000000000	MM1020	AP	Translation services	B	09/25/2020	10/08/2020	R	\$65.00
							20-21				\$65.00
ATLAS LA000	Atlas Language Services Inc.	37569	0000000000	MM1020	AP	Translation services	B	09/25/2020	10/08/2020	R	\$94.32
							20-21				\$94.32
NUMBER OF INVOICES: 8											\$2,245.72
BAND SH0000	Band Shoppe	SIV165192	0102100000	MM1020	AP	Flags Supplies/Equipment	F B	09/09/2020	10/08/2020	R	\$687.65
							20-21				\$687.65
NUMBER OF INVOICES: 1											\$687.65
BARTEANN000	Bartels, Anna M.	BE5013	0000000000	MM1020	AP	20-21 Tuition reimbursement	B	09/29/2020	10/08/2020	R	\$705.00
							20-21				\$705.00
NUMBER OF INVOICES: 1											\$705.00
BILBRAMA000	Bilbrey, Amanda	LEAD429	0000000000	MM1020	AP	20-21 Tuition Reimbursement	B	09/01/2020	10/08/2020	R	\$1,236.57
							20-21				\$1,236.57
BILBRAMA000	Bilbrey, Amanda	LEAD436	0000000000	MM1020	AP	20-21 Tuition Reimbursement	B	09/15/2020	10/08/2020	R	\$1,236.57
							20-21				\$1,236.57
NUMBER OF INVOICES: 2											\$2,473.14
BLICK AR000	BLICK ART MATERIALS	4481124	0042100002	MM1020	AP	Drawing Order	P B	09/04/2020	10/08/2020	R	\$99.44

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
BLICK AR000	BLICK ART MATERIALS	4481124		*****CONTINUED*****			20-21				\$99.44
BLICK AR000	BLICK ART MATERIALS	4495416	0042100003	MM1020	AP	Drawing Order	F B	09/05/2020	10/08/2020	R	\$40.68
							20-21				\$40.68
NUMBER OF INVOICES: 2											\$140.12
BMO	000 Bmo	5550080001721955	0000000000	MM091820	AP	GEIST SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$1,945.45
							20-21			104555	\$1,945.45
BMO	000 Bmo	5550080001785679	0000000000	MM091820	AP	SEFCIK SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$1,380.50
							20-21			104555	\$1,380.50
BMO	000 Bmo	5550080001801856	0000000000	MM091820	AP	SCHMIDT SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$8,674.00
							20-21			104555	\$8,674.00
BMO	000 Bmo	5550080001950034	0000000000	MM091820	AP	MILLER SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$2,944.46
							20-21			104555	\$2,944.46
BMO	000 Bmo	5550080002009749	0000000000	MM091820	AP	REICH SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$12,380.55
							20-21			104555	\$12,380.55
BMO	000 Bmo	5569350000572751	0000000000	MM091820	AP	STAPLES SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$2,335.41
							20-21			104555	\$2,335.41
BMO	000 Bmo	5569350000572769	0000000000	MM091820	AP	SOENKSEN SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$6,594.17
							20-21			104555	\$6,594.17
BMO	000 Bmo	5569350000607425	0000000000	MM091820	AP	DUVAL SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$663.97
							20-21			104555	\$663.97
BMO	000 Bmo	5569350000608563	0000000000	MM091820	AP	SCHOELL SEPT20 STMT	H	09/05/2020	09/18/2020	R	\$1,427.48
							20-21			104555	\$1,427.48

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: 9												\$38,345.99
BOOMBAH 000	BOOMBAH	146020	0502100019	MM1020	AP	SOFTBALL BAGS BOOSTER WISH LIST	F	B	09/14/2020	10/08/2020	R	\$1,385.74
									20-21			\$1,385.74
BOOMBAH 000	BOOMBAH	146087	0502100019	MM1020	AP	SOFTBALL BAGS BOOSTER WISH LIST	F	B	09/15/2020	10/08/2020	R	\$80.99
									20-21			\$80.99
NUMBER OF INVOICES: 2												\$1,466.73
BSN SPOR000	Bsn Sports	909859599	0972100000	MM1020	AP	NIKE HOOPS ELITE PRO BACKPACK WITH LOGO EMBROIDERY BOOSTER WISH LIST ITEM	F	B	09/04/2020	10/08/2020	R	\$3,264.00
									20-21			\$3,264.00
NUMBER OF INVOICES: 1												\$3,264.00
BUILDING000	Building Blocks For Kids Success	410	0000000000	MM1020	AP	Occ Therapy		B	09/17/2020	10/08/2020	R	\$3,028.75
									20-21			\$3,028.75
NUMBER OF INVOICES: 1												\$3,028.75
BURRIS E001	Burris Equipment	PL16107	0000000000	MM1020	AP	Bldg & Grnds supply		B	08/26/2020	10/08/2020	R	\$55.62
									20-21			\$55.62
BURRIS E001	Burris Equipment	PL16107A	0000000000	MM1020	AP	Bldg & Grnds supply		B	08/28/2020	10/08/2020	R	\$491.51
									20-21			\$491.51
NUMBER OF INVOICES: 2												\$547.13
CALL ONE000	Call One	1213551-323249	0000000000	MM1020	AP	09150-101420		B	09/15/2020	10/08/2020	R	\$197.96
									20-21			\$197.96



<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					\$197.96
CANNON D000	CANNON DESIGN	103348	0000000000	MM1020	AP	Project 004451.05	B	09/16/2020	10/08/2020	R	\$3,052.00
							20-21				\$3,052.00
						NUMBER OF INVOICES: 1					\$3,052.00
CANON FI000	CANON FINANCIAL SERVICES	21961248	0000000000	MM1020	AP	Copier lease pmt	B	10/01/2020	10/08/2020	R	\$6,488.00
							20-21				\$6,488.00
						NUMBER OF INVOICES: 1					\$6,488.00
CAROLDEB000	Carole, Debbie	09172020	0000000000	MM1020	AP	Mileage reimbursement	B	09/17/2020	10/08/2020	R	\$12.08
							20-21				\$12.08
						NUMBER OF INVOICES: 1					\$12.08
CARREJAC000	Carreon, Jacqueline	ID#26024	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$125.00
							20-21				\$125.00
CARREJAC000	Carreon, Jacqueline	ID#27083	0000000000	MM1020	AP	Refund-Returned Books	B	09/21/2020	10/08/2020	R	\$85.00
							20-21				\$85.00
						NUMBER OF INVOICES: 2					\$210.00
CENTRAL 003	Central States Bus Sales, Inc.	IN478536	0000000000	MM1020	AP	Passenger Seat Belts	B	09/10/2020	10/08/2020	R	\$43.78
							20-21				\$43.78
						NUMBER OF INVOICES: 1					\$43.78
CERAMIC 000	Ceramic Supply Chicago	16834	0042100007	MM1020	AP	Ceramics Supplies	F B	09/11/2020	10/08/2020	R	\$386.00
							20-21				\$386.00
						NUMBER OF INVOICES: 1					\$386.00
CERTIPOR000	CERTIPORT	11610123	0112100008	MM1020	AP	Certiport GMetrix	F B	09/15/2020	10/08/2020	R	\$1,555.00

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
CERTIPOR000	CERTIPORT	11610123		*****CONTINUED*****		Certification Software for TSI					
							20-21				\$1,555.00
CERTIPOR000	CERTIPORT	11610196	0112100007	MM1020	AP	Certiport Learning Key Software for TSI Certifications	F B	09/15/2020	10/08/2020	R	\$1,575.00
							20-21				\$1,575.00
NUMBER OF INVOICES: 2											\$3,130.00
CLASSWOR000	Classwork Co	51EEEEBE-0001	0032100016	MM093020	AP	ClassKick app for Math department / Is a site license / up to 2000 users	F H	08/07/2020	09/30/2020	R	\$749.00
							20-21			104595	\$749.00
NUMBER OF INVOICES: 1											\$749.00
COMCAST 002	Comcast Cable	8771100240060762	0000000000	MM091820	AP	INTERNET 091320-101220	H	09/06/2020	09/18/2020	R	\$188.35
							20-21			104556	\$188.35
COMCAST 002	Comcast Cable	8771100430290583	0000000000	MM092520	AP	Services from 092120-102020	H	09/17/2020	09/25/2020	R	\$148.35
							20-21			104566	\$148.35
NUMBER OF INVOICES: 2											\$336.70
CONNECTI001	Connections Day School South	27684	0000000000	MM1020	AP	Rate increase-retro billing	B	08/31/2020	10/08/2020	R	\$257.92
							20-21				\$257.92
NUMBER OF INVOICES: 1											\$257.92
CONSERV 000	Conserv Fs	65103496	0000000000	MM1020	AP	Sport Turf seed	B	09/17/2020	10/08/2020	R	\$597.00
							20-21				\$597.00

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: 1											\$597.00
CONSTELL000	Constellation New Energy, Inc	18116652801	0000000000	MM1020	AP	764073-46291 AUG20	B	08/31/2020	10/08/2020	R	\$38,886.67
							20-21				\$38,886.67
CONSTELL000	Constellation New Energy, Inc	18340369001	0000000000	MM1020	AP	2857041-0 SEPT2020	B	09/15/2020	10/08/2020	R	\$74.86
							20-21				\$74.86
NUMBER OF INVOICES: 2											\$38,961.53
DEANGDEN000	DeAngelis, Denise	ID#27233b	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$67.00
							20-21				\$67.00
NUMBER OF INVOICES: 1											\$67.00
DIAZ ANG000	Diaz, Angelica	ID#25800	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$38.00
							20-21				\$38.00
NUMBER OF INVOICES: 1											\$38.00
DOMINRAC000	Domingo-Mahnke, Rachel	ID#26223	0000000000	MM1020	AP	Refund-Registration fee	B	09/17/2020	10/08/2020	R	\$125.00
							20-21				\$125.00
NUMBER OF INVOICES: 1											\$125.00
EL PUERT001	El Puerto Restaurant	09182020	0000000000	MM091820	AP	Lunch on 9/18/20	H	09/18/2020	09/18/2020	R	\$1,089.00
							20-21			104557	\$1,089.00
NUMBER OF INVOICES: 1											\$1,089.00
FCCLA 000	FCCLA	96682	0000000000	MM1020	AP	FCCLA annual dues	B	09/15/2020	10/08/2020	R	\$44.00
							20-21				\$44.00
NUMBER OF INVOICES: 1											\$44.00
FIGUEIRI000	Figuerola, Iris	10012020	0000000000	MM1020	AP	Trip Voucher refund	B	10/01/2020	10/08/2020	R	\$2,500.00

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
FIGUEIRI000	Figueroa, Iris	10012020		*****CONTINUED*****								
							20-21					\$2,500.00
						NUMBER OF INVOICES: 1						\$2,500.00
FLINN SC000	Flinn Scientific	2504913	0032100000	MM1020	AP	Science supplies 2020-2021	F	B	09/11/2020	10/08/2020	R	\$135.15
							20-21					\$135.15
						NUMBER OF INVOICES: 1						\$135.15
FLOREFR0000	Flores, Froylan	ID#26704b	0000000000	MM1020	AP	Refund-Returned Book		B	09/17/2020	10/08/2020	R	\$76.00
							20-21					\$76.00
						NUMBER OF INVOICES: 1						\$76.00
FLORIJOH000	Florian, John JR	09052020	0000000000	MM1020	AP	Mileage reimbursement		B	09/05/2020	10/08/2020	R	\$40.25
							20-21					\$40.25
FLORIJOH000	Florian, John JR	09122020	0000000000	MM1020	AP	Mileage reimbursement		B	09/12/2020	10/08/2020	R	\$20.70
							20-21					\$20.70
FLORIJOH000	Florian, John JR	09162020	0000000000	MM1020	AP	Mileage reimbursement		B	09/16/2020	10/08/2020	R	\$15.53
							20-21					\$15.53
FLORIJOH000	Florian, John JR	09232020	0000000000	MM1020	AP	Mileage reimbursement		B	09/23/2020	10/08/2020	R	\$14.95
							20-21					\$14.95
						NUMBER OF INVOICES: 4						\$91.43
FLOWEISH000	Flowers, Isha	ID#27389b	0000000000	MM1020	AP	Refund-Returned Book		B	09/17/2020	10/08/2020	R	\$16.00
							20-21					\$16.00
						NUMBER OF INVOICES: 1						\$16.00
FOLLETT 006	Follett School Solutions, Inc.	135216	0000000000	MM1020	AP	CREDIT voucher		B	08/27/2020	10/08/2020	R	\$-115.50
							20-21					\$-115.50

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
FOLLETT 006	Follett School Solutions, Inc.	720688F	0000000000	MM1020	AP	Library Supply	B	09/01/2020	10/08/2020	R	\$320.79
							20-21				\$320.79
FOLLETT 006	Follett School Solutions, Inc.	720690F	0000000000	MM1020	AP	Library Supply	B	09/11/2020	10/08/2020	R	\$436.21
							20-21				\$436.21
NUMBER OF INVOICES: 3											\$641.50
FOX LAKE010	Fox Lake Rotary	09232020	0000000000	MM1020	AP	OCT-DEC2020 Dues	B	09/23/2020	10/08/2020	R	\$50.00
							20-21				\$50.00
NUMBER OF INVOICES: 1											\$50.00
FOX LAKE020	Fox Lake Country Club	2020 Boys Golf	0000000000	MM092520	AP	NLCC Varsity boys golf & JV Bulldog Open boys golf	H	09/30/2020	09/25/2020	S	\$240.00
							20-21			104567	\$240.00
FOX LAKE020	Fox Lake Country Club	2020 Girls Golf	0000000000	MM092520	AP	NLCC Varsity girls golf & Wapon JV girls golf	H	09/29/2020	09/25/2020	S	\$240.00
							20-21			104568	\$240.00
NUMBER OF INVOICES: 2											\$480.00
GARONKAT000	Garon, Katherine	09082020	0000000000	MM1020	AP	Mileage reimbursement	B	09/08/2020	10/08/2020	R	\$23.57
							20-21				\$23.57
GARONKAT000	Garon, Katherine	09092020	0000000000	MM1020	AP	Mileage reimbursement	B	09/09/2020	10/08/2020	R	\$13.80
							20-21				\$13.80
GARONKAT000	Garon, Katherine	09142020	0000000000	MM1020	AP	Mileage reimbursement	B	09/14/2020	10/08/2020	R	\$8.05
							20-21				\$8.05
GARONKAT000	Garon, Katherine	09212020	0000000000	MM1020	AP	Mileage reimbursement	B	09/21/2020	10/08/2020	R	\$10.93
							20-21				\$10.93

<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											\$56.35
GHA TECH000	Gha Technologies	101070163	3002100032	MM1020	AP	Mimio Teach for Math	F B	08/14/2020	10/08/2020	R	\$633.70
							20-21				\$633.70
GHA TECH000	Gha Technologies	101072488	3002100027	MM1020	AP	Staff Computer Buy - GHA	P B	08/31/2020	10/08/2020	R	\$293.44
							20-21				\$293.44
GHA TECH000	Gha Technologies	101072491	3002100027	MM1020	AP	Staff Computer Buy - GHA	P B	09/10/2020	10/08/2020	R	\$2,649.00
							20-21				\$2,649.00
GHA TECH000	Gha Technologies	101072980	3002100027	MM1020	AP	Staff Computer Buy - GHA	P B	09/03/2020	10/08/2020	R	\$527.08
							20-21				\$527.08
GHA TECH000	Gha Technologies	101072983	3002100035	MM1020	AP	PAN 220 w/ 3yr Premium	F B	09/09/2020	10/08/2020	R	\$1,387.31
							20-21				\$1,387.31
GHA TECH000	Gha Technologies	101076728	3002100027	MM1020	AP	Staff Computer Buy - GHA	P B	09/22/2020	10/08/2020	R	\$711.00
							20-21				\$711.00
GHA TECH000	Gha Technologies	101076734	3002100037	MM1020	AP	Dell XPS Laptop	F B	09/28/2020	10/08/2020	R	\$1,581.89
							20-21				\$1,581.89
NUMBER OF INVOICES: 7											\$7,783.42
Giant ST000	Giant Steps	124G-09210S	0000000000	MM1020	AP	Sept 2020-21 days enrolled	B	09/30/2020	10/08/2020	R	\$7,001.19
							20-21				\$7,001.19
NUMBER OF INVOICES: 1											\$7,001.19
GIGLIPEG000	Gigliotti, Peggy	09292020	0000000000	MM1020	AP	Job coaching-mileage reimbursement	B	09/29/2020	10/08/2020	R	\$165.60
							20-21				\$165.60
NUMBER OF INVOICES: 1											\$165.60
GILBEDW000	Gilbertsen, Edward	09082020	0000000000	MM1020	AP	Mileage reimbursement	B	09/08/2020	10/08/2020	R	\$14.38

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
GILBEEDW000	Gilbertsen, Edward	09082020		*****CONTINUED*****			20-21				\$14.38
						NUMBER OF INVOICES: 1					\$14.38
GOLDBCHE000	Goldberg, Cherrlyn	ID#26042b	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$63.00
							20-21				\$63.00
						NUMBER OF INVOICES: 1					\$63.00
GONZAJEN000	Gonzalez, Jennifer	ID#26018	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$27.05
							20-21				\$27.05
						NUMBER OF INVOICES: 1					\$27.05
GORDON F000	Gordon Flesch Company Inc.	IN13056457	0000000000	MM1020	AP	per copy maint charges	B	09/10/2020	10/08/2020	R	\$659.75
							20-21				\$659.75
						NUMBER OF INVOICES: 1					\$659.75
GORDON F001	Gordon Food Service, Inc.	SEPT2020-100217416	0000000000	MM1020	AP	Food Sept2020	B	09/30/2020	10/08/2020	R	\$3,410.09
							20-21				\$3,410.09
						NUMBER OF INVOICES: 1					\$3,410.09
GORDON S000	Gordon Stowe	1389322	0052100012	MM1020	AP	Calibration of Audio equipment	F B	09/15/2020	10/08/2020	R	\$188.00
							20-21				\$188.00
						NUMBER OF INVOICES: 1					\$188.00
GOSZCTHO000	Goszczynski, Thomas	ID#26551b	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$55.00
							20-21				\$55.00
						NUMBER OF INVOICES: 1					\$55.00
GRANT CH003	Grant Chsd 124 Activity Fund	09182020	0000000000	MM091820	AP	33 Clubs x \$500	H	09/18/2020	09/18/2020	S	\$16,500.00

<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>
GRANT CH003	Grant Chsd 124 Activity Fund	09182020		*****CONTINUED*****			20-21			104558	\$16,500.00
GRANT CH003	Grant Chsd 124 Activity Fund	09182020(2)	0000000000	MM091820	AP	5 Clubs x \$500	H	09/18/2020	09/18/2020	S	\$2,500.00
							20-21			104559	\$2,500.00
GRANT CH003	Grant Chsd 124 Activity Fund	10012020	0000000000	MM1020	AP	Fees Pd SEPT2020	B	10/01/2020	10/08/2020	S	\$2,445.00
							20-21				\$2,445.00
NUMBER OF INVOICES: 3											\$21,445.00
GRANT FO001	Grant Foundation	10012020	0000000000	MM1020	AP	Foundation Donations	B	10/01/2020	10/08/2020	S	\$150.00
							20-21				\$150.00
NUMBER OF INVOICES: 1											\$150.00
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	17128202664	0000000000	MM1020	AP	Beverages-Vending	B	09/25/2020	10/08/2020	R	\$530.66
							20-21				\$530.66
NUMBER OF INVOICES: 1											\$530.66
GRUM MAR000	Grum, Martin	ET5023	0000000000	MM1020	AP	20-21 Tuition reimbursement	B	09/22/2020	10/08/2020	R	\$705.00
							20-21				\$705.00
NUMBER OF INVOICES: 1											\$705.00
GUARDIAN001	Guardian	00 554362	0000000000	MM093020	AP	Dental/Life SEPT2020	H	09/22/2020	09/30/2020	R	\$3,448.49
							20-21			104596	\$3,448.49
NUMBER OF INVOICES: 1											\$3,448.49
HAHN SHE000	Hahn, Sheri	ID#26413b	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$41.00
							20-21				\$41.00
NUMBER OF INVOICES: 1											\$41.00
HEARTLAN005	Heartland School Solutions	HSSREC008254	0000000000	MM1020	AP	Mosaic Cloud subscription	B	07/31/2020	10/08/2020	R	\$300.00



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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
HEARTLAN005	Heartland School Solutions	HSSREC008254		*****CONTINUED*****								
							20-21					\$300.00
						NUMBER OF INVOICES: 1						\$300.00
HEARTLAN006	Heartland Alliance Health	17134	0000000000	MM1020	AP	English>Spanish document	B	08/31/2020	10/08/2020	R		\$664.44
							20-21					\$664.44
HEARTLAN006	Heartland Alliance Health	17194	0000000000	MM1020	AP	Telephonic	B	08/31/2020	10/08/2020	R		\$137.95
							20-21					\$137.95
						NUMBER OF INVOICES: 2						\$802.39
HOME DEP001	Home Depot Commercial Credit	6035322531946634	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/13/2020	10/08/2020	R		\$1,007.60
							20-21					\$1,007.60
						NUMBER OF INVOICES: 1						\$1,007.60
ICE ENTE000	Ice Enterprises	L10-067	0000000000	MM1020	AP	Monthy maintenance	B	09/01/2020	10/08/2020	R		\$3,748.25
							20-21					\$3,748.25
ICE ENTE000	Ice Enterprises	L10-100	0000000000	MM1020	AP	Fertilizer/Weed control	B	05/24/2020	10/08/2020	R		\$3,500.00
							20-21					\$3,500.00
ICE ENTE000	Ice Enterprises	L10-130	0000000000	MM1020	AP	Vegetation control	B	06/25/2020	10/08/2020	R		\$875.00
							20-21					\$875.00
ICE ENTE000	Ice Enterprises	L10-140	0000000000	MM1020	AP	Vegetation control	B	08/06/2020	10/08/2020	R		\$875.00
							20-21					\$875.00
ICE ENTE000	Ice Enterprises	L10-155	0000000000	MM1020	AP	Fertilizer/Weed/Grub control	B	09/29/2020	10/08/2020	R		\$4,490.00
							20-21					\$4,490.00
						NUMBER OF INVOICES: 5						\$13,488.25
IL OFFIC000	IL Office Of The State Fire Marsha	9632421	0000000000	MM1020	AP	Inspection & Certificate	B	08/24/2020	10/08/2020	M		\$70.00

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
IL OFFIC000	IL Office Of The State Fire Marsha	9632421				*****CONTINUED*****					
							20-21			104563	\$70.00
						NUMBER OF INVOICES: 1					\$70.00
ILLINOIS053	ILLINOIS HIGH SCHOOL DISTRICT ORGA	FY2020-21 Dues	0000000000	MM091820	AP	IHSDO 20-21 Annual dues	H	08/24/2020	09/18/2020	R	\$853.60
							20-21			104560	\$853.60
						NUMBER OF INVOICES: 1					\$853.60
ILLINOIS058	Illinois Congressional Debate Asso	Entry# 346109	0000000000	MM1020	AP	ICDA 1 Tourn 9/26/20	B	09/18/2020	10/08/2020	R	\$36.00
							20-21				\$36.00
						NUMBER OF INVOICES: 1					\$36.00
ILLINOIS074	Illinois Virtual School	51231	0000000000	MM1020	AP	ID#55848, Span2-Sem1	B	09/18/2020	10/08/2020	R	\$240.00
							20-21				\$240.00
ILLINOIS074	Illinois Virtual School	52863	0000000000	MM1020	AP	ID#56546, APspanLang-Sem1	B	09/18/2020	10/08/2020	R	\$240.00
							20-21				\$240.00
ILLINOIS074	Illinois Virtual School	52931	0000000000	MM1020	AP	AP Lab Kit-M. Astorino	B	09/18/2020	10/08/2020	R	\$200.00
							20-21				\$200.00
ILLINOIS074	Illinois Virtual School	52932	0000000000	MM1020	AP	AP Lab Kit-J. De Luna	B	09/18/2020	10/08/2020	R	\$200.00
							20-21				\$200.00
						NUMBER OF INVOICES: 4					\$880.00
ILLINOIS075	Illinois Prep Top Timing	9142020	0000000000	MM1020	AP	Timing IHSA XC Regional	B	09/14/2020	10/08/2020	R	\$1,140.00
							20-21				\$1,140.00
						NUMBER OF INVOICES: 1					\$1,140.00
INDUSTRY000	Industry Heating	21810	0000000000	MM1020	AP	Boiler Washouts	B	09/14/2020	10/08/2020	R	\$1,650.00
							20-21				\$1,650.00

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: 1											\$1,650.00
INGRATHE000	Ingrande, Theresa	ID#27202	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$16.00
							20-21				\$16.00
INGRATHE000	Ingrande, Theresa	ID#27202.	0000000000	MM1020	AP	Refund-Returned book	B	09/28/2020	10/08/2020	R	\$83.00
							20-21				\$83.00
NUMBER OF INVOICES: 2											\$99.00
ISR CONS000	Isr Consulting	2763	0000000000	MM1020	AP	Flu Injections	B	09/24/2020	10/08/2020	R	\$176.00
							20-21				\$176.00
NUMBER OF INVOICES: 1											\$176.00
JENSEN'S000	Jensen's Plumbing And Heating	J27803	0000000000	MM1020	AP	App1-Job# PF20052	B	04/30/2020	10/08/2020	R	\$7,284.33
							20-21				\$7,284.33
JENSEN'S000	Jensen's Plumbing And Heating	J28233	0000000000	MM1020	AP	App3-Job# PF20052	B	09/15/2020	10/08/2020	R	\$17,163.73
							20-21				\$17,163.73
NUMBER OF INVOICES: 2											\$24,448.06
KENNECHE000	Kennedy, Cheryl	ID#25218	0000000000	MM1020	AP	Refund-Returned book	B	09/28/2020	10/08/2020	R	\$5.00
							20-21				\$5.00
NUMBER OF INVOICES: 1											\$5.00
KLECKJAN000	Klecka, Janna	ID#25807b	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$88.00
							20-21				\$88.00
NUMBER OF INVOICES: 1											\$88.00
KNAPPGAR000	Knapper, Gary	09102020	0000000000	MM1020	AP	XC Boys/Girls JV/V	B	09/10/2020	10/08/2020	R	\$107.00
							20-21				\$107.00

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
KNAPPGAR000	Knapper, Gary	09122020	0000000000	MM1020	AP	XC Boys/Girls JV/V	B	09/12/2020	10/08/2020	R	\$128.00
							20-21				\$128.00
KNAPPGAR000	Knapper, Gary	09222020	0000000000	MM1020	AP	XC Boys V/JV	B	09/22/2020	10/08/2020	R	\$107.00
							20-21				\$107.00
KNAPPGAR000	Knapper, Gary	09262020	0000000000	MM1020	AP	XC Girls/Boys V/JV	B	09/26/2020	10/08/2020	R	\$128.00
							20-21				\$128.00
NUMBER OF INVOICES: 4											\$470.00
LABSTER 000	Labster Inc.	INV-5117	0032100015	MM1020	AP	For science online labs	F B	09/08/2020	10/08/2020	R	\$7,500.00
							20-21				\$7,500.00
NUMBER OF INVOICES: 1											\$7,500.00
LAZARGIN000	Lazarraga, Gina	ID#26025	0000000000	MM1020	AP	Refund-Returned book	B	09/28/2020	10/08/2020	R	\$105.00
							20-21				\$105.00
NUMBER OF INVOICES: 1											\$105.00
LEARN BY000	Learn by Doing, Inc.	28879	0032100020	MM1020	AP	Albertt.io licenses for AP Psych (85), AP Bio and AP Environmental (40)	F B	09/16/2020	10/08/2020	R	\$1,500.00
							20-21				\$1,500.00
NUMBER OF INVOICES: 1											\$1,500.00
LEARN WE000	Learn Well	INV57354	0000000000	MM1020	AP	In-Person Academics	B	09/18/2020	10/08/2020	R	\$266.00
							20-21				\$266.00
LEARN WE000	Learn Well	INV57734	0000000000	MM1020	AP	Hospital Tutoring	B	09/25/2020	10/08/2020	R	\$665.00
							20-21				\$665.00
NUMBER OF INVOICES: 2											\$931.00
LEE MA 000	Lee, Ma	ID#27444b	0000000000	MM1020	AP	Refund-Returned Book	B	09/17/2020	10/08/2020	R	\$87.00

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
LEE MA 000	Lee, Ma	ID#27444b		*****CONTINUED*****			20-21				\$87.00
						NUMBER OF INVOICES: 1					\$87.00
LYONSSUZ000	Lyons, Suzanne	ID#27280	0000000000	MM1020	AP	Refund-Registration fee	B 20-21	09/17/2020	10/08/2020	R	\$125.00
											\$125.00
						NUMBER OF INVOICES: 1					\$125.00
MAHANMIC000	Mahan, Michael	ID#27423.	0000000000	MM1020	AP	Refund-Returned book	B 20-21	09/28/2020	10/08/2020	R	\$9.00
											\$9.00
						NUMBER OF INVOICES: 1					\$9.00
MARTIIVY000	Martinez, Ivy	ID#26728	0000000000	MM1020	AP	Refund-Returned book	B 20-21	09/17/2020	10/08/2020	R	\$15.00
											\$15.00
						NUMBER OF INVOICES: 1					\$15.00
MAYHEWIL000	Mayhew, William	ID#25918	0000000000	MM1020	AP	Refund-Returned book	B 20-21	09/28/2020	10/08/2020	R	\$85.00
											\$85.00
						NUMBER OF INVOICES: 1					\$85.00
MAZZUROB000	Mazzuca, Robert	09022020	0000000000	MM1020	AP	Mileage reimbursement	B 20-21	09/02/2020	10/08/2020	R	\$24.15
											\$24.15
MAZZUROB000	Mazzuca, Robert	09092020	0000000000	MM1020	AP	Mileage reimbursement	B 20-21	09/09/2020	10/08/2020	R	\$20.70
											\$20.70
MAZZUROB000	Mazzuca, Robert	09162020	0000000000	MM1020	AP	Mileage reimbursement	B 20-21	09/16/2020	10/08/2020	R	\$13.23
											\$13.23
MAZZUROB000	Mazzuca, Robert	09232020	0000000000	MM1020	AP	CDL reimbursement	B 20-21	09/23/2020	10/08/2020	R	\$60.00
											\$60.00

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
MAZZUROB000	Mazzuca, Robert	09232020.	0000000000	MM1020	AP	Mileage reimbursement	B	09/23/2020	10/08/2020	R	\$13.80
							20-21				\$13.80
NUMBER OF INVOICES: 5											\$131.88
MENARDS 001	Menards	75459	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/04/2020	10/08/2020	R	\$87.93
							20-21				\$87.93
MENARDS 001	Menards	75978	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/11/2020	10/08/2020	R	\$8.51
							20-21				\$8.51
MENARDS 001	Menards	75979	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/11/2020	10/08/2020	R	\$27.98
							20-21				\$27.98
MENARDS 001	Menards	76439	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/17/2020	10/08/2020	R	\$8.57
							20-21				\$8.57
MENARDS 001	Menards	76794	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/22/2020	10/08/2020	R	\$297.26
							20-21				\$297.26
MENARDS 001	Menards	76806	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/22/2020	10/08/2020	R	\$210.55
							20-21				\$210.55
MENARDS 001	Menards	76946	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/24/2020	10/08/2020	R	\$57.86
							20-21				\$57.86
NUMBER OF INVOICES: 7											\$698.66
MORELLIS000	Morelli-Johnson, Lisa	ID#25889.	0000000000	MM1020	AP	Refund-Returned book	B	09/28/2020	10/08/2020	R	\$17.00
							20-21				\$17.00
NUMBER OF INVOICES: 1											\$17.00
NAPA AUT000	Napa Auto Supply	012745	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/28/2020	10/08/2020	R	\$136.99
							20-21				\$136.99

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: 1											\$136.99
NASCO	000 Nasco	903345	0112100006	MM1020	AP	Sewing Order	P B	08/27/2020	10/08/2020	R	\$680.30
							20-21				\$680.30
NASCO	000 Nasco	919865	0112100006	MM1020	AP	Sewing Order	P B	09/17/2020	10/08/2020	R	\$238.50
							20-21				\$238.50
NUMBER OF INVOICES: 2											\$918.80
NCS PEAR000	Ncs Pearson Inc.	11643571	0052100014	MM1020	AP	Speech itinerant	F B	09/15/2020	10/08/2020	R	\$440.96
							20-21				\$440.96
NCS PEAR000	Ncs Pearson Inc.	11737747	0052100017	MM1020	AP	Therapist supplies	F B	09/19/2020	10/08/2020	R	\$186.56
							20-21				\$186.56
NUMBER OF INVOICES: 2											\$627.52
NEFF COM000	Neff Company	N002867286	0000000000	MM1020	AP	Sport numerals & inserts	B	08/12/2020	10/08/2020	R	\$3,938.75
							20-21				\$3,938.75
NUMBER OF INVOICES: 1											\$3,938.75
NICOR	001 Nicor	08-78-68-1000 5	0000000000	MM1020	AP	082120-092020 ES Hawthorne	B	09/22/2020	10/08/2020	R	\$42.28
							20-21				\$42.28
NUMBER OF INVOICES: 1											\$42.28
NOREDINK000	NoRedInk Corp	10816	0072100001	MM1020	AP	No Red Ink 710 student licenses	F B	08/01/2020	10/08/2020	R	\$8,000.00
							20-21				\$8,000.00
NUMBER OF INVOICES: 1											\$8,000.00
NORTH SU011	North Suburban Math League	2020-21 Dues	0000000000	MM1020	AP	NSML 2020-2021 Dues	B	09/14/2020	10/08/2020	R	\$100.00
							20-21				\$100.00

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: 1											\$100.00
NORTHERN011	Northern Illinois Independent Purc	2020-21 Dues	0000000000	MM1020	AP	2020-21 Membership Dues	B	09/11/2020	10/08/2020	R	\$600.00
							20-21				\$600.00
NUMBER OF INVOICES: 1											\$600.00
NORTHWES004	Northwest Community Healthcare Tut	N-124-7	0000000000	MM1020	AP	Tutoring Services-AUG20	B	08/31/2020	10/08/2020	R	\$686.40
							20-21				\$686.40
NUMBER OF INVOICES: 1											\$686.40
NORTHWES024	Northwestern Med Occ Health	501702	0000000000	MM1020	AP	3 Annual Exams	B	08/31/2020	10/08/2020	R	\$330.00
							20-21				\$330.00
NUMBER OF INVOICES: 1											\$330.00
OPPORTUN000	Opportunity Secure Data Destructio	28681	0000000000	MM1020	AP	Shredding Services	B	08/31/2020	10/08/2020	R	\$1,320.00
							20-21				\$1,320.00
NUMBER OF INVOICES: 1											\$1,320.00
PALLAKRI000	Palladino, Kristine	ID#26607	0000000000	MM1020	AP	Refund-Returned book	B	09/28/2020	10/08/2020	R	\$80.00
							20-21				\$80.00
NUMBER OF INVOICES: 1											\$80.00
PEAR DEC000	PEAR DECK INC	INV-7667	3002100019	MM091820	AP	PearDeck Renewal	F H	08/05/2020	09/18/2020	R	\$3,202.00
							20-21			104561	\$3,202.00
NUMBER OF INVOICES: 1											\$3,202.00
PER MAR 000	Per Mar Security Services	508697	0000000000	MM1020	AP	Security WE082220	B	08/22/2020	10/08/2020	R	\$2,208.72
							20-21				\$2,208.72



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
PER MAR 000	Per Mar Security Services	508733	0000000000	MM1020	AP	Security WE082920	B	08/22/2020	10/08/2020	R	\$2,362.00
							20-21				\$2,362.00
PER MAR 000	Per Mar Security Services	509277	0000000000	MM1020	AP	Security WE090520	B	09/05/2020	10/08/2020	R	\$2,280.57
							20-21				\$2,280.57
PER MAR 000	Per Mar Security Services	509978	0000000000	MM1020	AP	Security WE09122020	B	09/12/2020	10/08/2020	R	\$1,728.00
							20-21				\$1,728.00
PER MAR 000	Per Mar Security Services	510126	0000000000	MM1020	AP	Security WE09192020	B	09/19/2020	10/08/2020	R	\$2,362.00
							20-21				\$2,362.00
NUMBER OF INVOICES: 5											\$10,941.29
PHONAK L000	Phonak Llc	5132263700	0052100019	MM1020	AP	Hearing Equipment	F B	09/17/2020	10/08/2020	R	\$619.99
							20-21				\$619.99
NUMBER OF INVOICES: 1											\$619.99
PYO MIN001	Pyo, Min	ID#27183.	0000000000	MM1020	AP	Refund-Returned book	B	09/28/2020	10/08/2020	R	\$17.00
							20-21				\$17.00
NUMBER OF INVOICES: 1											\$17.00
QUADIENT001	Quadient Inc	16163751	0000000000	MM091820	AP	Meter Tapes	H	09/11/2020	09/18/2020	R	\$56.96
							20-21			104562	\$56.96
NUMBER OF INVOICES: 1											\$56.96
QUILL C0002	Quill Corp.	10210369	1242100010	MM1020	AP	Office Supplies for the Athletic Office	F B	09/04/2020	10/08/2020	R	\$118.78
							20-21				\$118.78
QUILL C0002	Quill Corp.	10295482	1242100011	MM1020	AP	Shared Office Supplies	F B	09/09/2020	10/08/2020	R	\$111.56
							20-21				\$111.56

<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>
QUILL CO002	Quill Corp.	10296339	1242100012	MM1020	AP	Shared Office Supplies	F	B	09/09/2020	10/08/2020	R	\$80.90
							20-21					\$80.90
QUILL CO002	Quill Corp.	10472655	1242100013	MM1020	AP	Shared Office Supplies	F	B	09/15/2020	10/08/2020	R	\$139.18
							20-21					\$139.18
QUILL CO002	Quill Corp.	10701230	1242100014	MM1020	AP	Office supplies	F	B	09/22/2020	10/08/2020	R	\$120.06
							20-21					\$120.06
<b>NUMBER OF INVOICES: 5</b>												<b>\$570.48</b>
READY RE000	READY REFRESH	10H8104637510	0000000000	MM1020	AP	Drinking Water		B	09/02/2020	10/08/2020	M	\$315.65
							20-21			104550		\$315.65
<b>NUMBER OF INVOICES: 1</b>												<b>\$315.65</b>
RIVERSID004	Riverside Assessments LLC	INV046932	0052100010	MM1020	AP	Therapist Supplies	F	B	09/04/2020	10/08/2020	R	\$1,225.22
							20-21					\$1,225.22
RIVERSID004	Riverside Assessments LLC	INV047717	0052100010	MM1020	AP	Therapist Supplies	F	B	09/14/2020	10/08/2020	R	\$1,021.02
							20-21					\$1,021.02
<b>NUMBER OF INVOICES: 2</b>												<b>\$2,246.24</b>
SCHALMAR000	Schall, Mark	09262020	0000000000	MM1020	AP	XC Girls/Boys V/JV		B	09/26/2020	10/08/2020	R	\$128.00
							20-21					\$128.00
<b>NUMBER OF INVOICES: 1</b>												<b>\$128.00</b>
SCHOOL S000	School Specialty	208126045485	0032100018	MM1020	AP	Hard grade books for math teachers	F	B	09/02/2020	10/08/2020	R	\$169.40
							20-21					\$169.40
<b>NUMBER OF INVOICES: 1</b>												<b>\$169.40</b>
SEDOL 001	Sedol	AUG2020	0000000000	MM1020	AP	August 2020 Billing		B	08/19/2020	10/08/2020	R	\$88,243.95

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	AUG2020		*****CONTINUED*****			20-21				\$88,243.95
SEDOL	001 Sedol	FY21 Audiology	0000000000	MM1020	AP	20-21 Audiology billing	B	09/15/2020	10/08/2020	R	\$7,468.00
							20-21				\$7,468.00
SEDOL	001 Sedol	FY21 O&M EAV	0000000000	MM1020	AP	20-21 O&M Assessment Billing	B	09/14/2020	10/08/2020	R	\$35,705.00
							20-21				\$35,705.00
SEDOL	001 Sedol	SEPT2020	0000000000	MM1020	AP	September 2020 Billing	B	09/10/2020	10/08/2020	R	\$87,979.45
							20-21				\$87,979.45
						NUMBER OF INVOICES: 4					\$219,396.40
SEFCICHR000	Sefcik, Christine	OCT 2020	0000000000	MM1020	AP	Misc Expense reimbursement	B	10/01/2020	10/08/2020	R	\$450.00
							20-21				\$450.00
						NUMBER OF INVOICES: 1					\$450.00
SMARTTEST000	Smartest Edu Inc	009987	0002100017	MM1020	AP	Virtual & In-Person Teaching & Assessment Solution	F B	09/21/2020	10/08/2020	R	\$11,455.00
							20-21				\$11,455.00
						NUMBER OF INVOICES: 1					\$11,455.00
SNO SITE000	SNO Sites	32497	0152100000	MM1020	AP	Snow Flo Online Subscription	F B	09/24/2020	10/08/2020	R	\$250.00
							20-21				\$250.00
						NUMBER OF INVOICES: 1					\$250.00
SONI SAP000	Soni, Sapna	ID#27347	0000000000	MM1020	AP	Refund-Registration fee	B	09/17/2020	10/08/2020	R	\$125.00
							20-21				\$125.00
						NUMBER OF INVOICES: 1					\$125.00
SOUTH SI000	South Side Control Supply Co	S100619557.001	0000000000	MM1020	AP	Condensate Pumps	B	09/11/2020	10/08/2020	R	\$2,984.59

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
SOUTH SI000	South Side Control Supply Co	S100619557.001		*****CONTINUED*****			20-21				\$2,984.59
						NUMBER OF INVOICES: 1					\$2,984.59
SPRINT 000	Sprint	212571510-223	0000000000	MM1020	AP	Cell charges 080920-090820	B	09/12/2020	10/08/2020	M	\$809.91
							20-21			104569	\$809.91
						NUMBER OF INVOICES: 1					\$809.91
STREAMW0001	Streamwood Behavioral Health Care	13138	0000000000	MM1020	AP	Hospital Tutoring	B	09/24/2020	10/08/2020	R	\$140.00
							20-21				\$140.00
						NUMBER OF INVOICES: 1					\$140.00
TECHNOLO000	Technology Campus	3/10	0000000000	MM1020	AP	Tuition billing SEPT2020	B	09/15/2020	10/08/2020	R	\$37,661.70
							20-21				\$37,661.70
						NUMBER OF INVOICES: 1					\$37,661.70
THE HOME001	The Home Depot Pro	570231571	0000000000	MM1020	AP	Bldg & Grnds supply	B	08/31/2020	10/08/2020	R	\$278.46
							20-21				\$278.46
THE HOME001	The Home Depot Pro	570491233	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/01/2020	10/08/2020	R	\$2,302.35
							20-21				\$2,302.35
THE HOME001	The Home Depot Pro	570769224	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/02/2020	10/08/2020	R	\$19.50
							20-21				\$19.50
THE HOME001	The Home Depot Pro	570769232	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/02/2020	10/08/2020	R	\$1,923.80
							20-21				\$1,923.80
THE HOME001	The Home Depot Pro	571306331	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/04/2020	10/08/2020	R	\$2,302.35
							20-21				\$2,302.35

<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>
THE HOME001	The Home Depot Pro	571608629	0000000000	MM1020	AP	CREDIT-Bldg & Grnds supply	B 20-21	09/08/2020	10/08/2020	R	\$-2,302.35 \$-2,302.35
THE HOME001	The Home Depot Pro	571608637	0000000000	MM1020	AP	Bldg & Grnds supply	B 20-21	09/08/2020	10/08/2020	R	\$14.88 \$14.88
THE HOME001	The Home Depot Pro	571608645	0000000000	MM1020	AP	Hand Sanitizer trays	B 20-21	09/08/2020	10/08/2020	R	\$585.00 \$585.00
THE HOME001	The Home Depot Pro	572137487	0000000000	MM1020	AP	Hand Sanitizer	B 20-21	09/10/2020	10/08/2020	R	\$727.08 \$727.08
THE HOME001	The Home Depot Pro	572137495	0000000000	MM1020	AP	Hand Sanitizer stands	B 20-21	09/10/2020	10/08/2020	R	\$1,299.50 \$1,299.50
THE HOME001	The Home Depot Pro	572137503	0000000000	MM1020	AP	Bldg & Grnds supply	B 20-21	09/10/2020	10/08/2020	R	\$24.00 \$24.00
THE HOME001	The Home Depot Pro	572403178	0000000000	MM1020	AP	Hand Sanitizer trays	B 20-21	09/11/2020	10/08/2020	R	\$585.00 \$585.00
THE HOME001	The Home Depot Pro	572403186	0000000000	MM1020	AP	Bldg & Grnds supply	B 20-21	09/11/2020	10/08/2020	R	\$575.76 \$575.76
THE HOME001	The Home Depot Pro	572676070	0000000000	MM1020	AP	Bldg & Grnds service	B 20-21	09/14/2020	10/08/2020	R	\$508.50 \$508.50
THE HOME001	The Home Depot Pro	572676088	0000000000	MM1020	AP	Bldg & Grnds supply	B 20-21	09/14/2020	10/08/2020	R	\$19.96 \$19.96
THE HOME001	The Home Depot Pro	573477940	0000000000	MM1020	AP	Bldg & Grnds supply	B 20-21	09/17/2020	10/08/2020	R	\$51.00 \$51.00
THE HOME001	The Home Depot Pro	573734076	0000000000	MM1020	AP	Hand Sanitizer	B 20-21	09/18/2020	10/08/2020	R	\$247.68 \$247.68

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
THE HOME001	The Home Depot Pro	573734084	0000000000	MM1020	AP	N95 Respirator Masks	B	09/18/2020	10/08/2020	R	\$399.95
							20-21				\$399.95
THE HOME001	The Home Depot Pro	574258877	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/22/2020	10/08/2020	R	\$55.60
							20-21				\$55.60
THE HOME001	The Home Depot Pro	574524120	0000000000	MM1020	AP	Bldg & Grnds supply	B	09/23/2020	10/08/2020	R	\$835.20
							20-21				\$835.20
NUMBER OF INVOICES: 20											\$10,453.22
UNITED M001	United Medco Inc.	INV26608557	0232100004	MM1020	AP	Disinfecting Wipes/Hand Sanitizer	F B	09/10/2020	10/08/2020	R	\$4,012.51
							20-21				\$4,012.51
NUMBER OF INVOICES: 1											\$4,012.51
VISION S000	Vision Service Plan IL (VSP)	810389881	0000000000	MM093020	AP	Vision Premium OCT2020	H	09/17/2020	09/30/2020	R	\$611.81
							20-21			104597	\$611.81
NUMBER OF INVOICES: 1											\$611.81
WARD'S 001	Ward's	8802145390	0032100001	MM1020	AP	PLEASE BID PRIOR TO ORDERING	P B	09/04/2020	10/08/2020	R	\$302.44
							20-21				\$302.44
WARD'S 001	Ward's	8802216024	0032100001	MM1020	AP	PLEASE BID PRIOR TO ORDERING	P B	09/14/2020	10/08/2020	R	\$180.12
							20-21				\$180.12
WARD'S 001	Ward's	8802310957	0032100001	MM1020	AP	PLEASE BID PRIOR TO ORDERING	P B	09/22/2020	10/08/2020	R	\$70.98
							20-21				\$70.98
NUMBER OF INVOICES: 3											\$553.54
WAUKEGAN007	Waukegan Safe & Lock Ltd.	221429	0000000000	MM1020	AP	Single sided keys	B	09/09/2020	10/08/2020	R	\$14.00
							20-21				\$14.00

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: 1												\$14.00			
WEX BANK000	WEX BANK	67518031	0000000000	MM1020	AP	Fuel Purchases	B	09/16/2020	10/08/2020	M		\$469.44			
							20-21			104551		\$469.44			
NUMBER OF INVOICES: 1												\$469.44			
WPS	000 WPS	WPS-338569	0052100013	MM1020	AP	Speech Itinerant	F B	09/08/2020	10/08/2020	R		\$260.70			
							20-21					\$260.70			
NUMBER OF INVOICES: 1												\$260.70			
TOTAL NUMBER OF BATCH INVOICES:												205	\$539,620.89		
TOTAL NUMBER OF HISTORY INVOICES:												25	\$71,078.08		
												226 COMPUTER CHECK INVOICES	\$609,033.97		
												4 MANUAL CHECK INVOICES	\$1,665.00		
TOTAL INVOICES:												230	\$610,698.97		
BANK TOTALS: BANK												BANK ACCOUNT #	INVOICE AMOUNT	NET AMOUNT	
												AP	**A000 1120 0000 00 000000	\$610,698.97	\$610,698.97

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	2020-21 ANNUAL BUDGET	September 2020-21 MONTHLY ACTIVITY	2020-21 FYTD ACTIVITY	2020-21 BALANCE	2020-21 FYTD %
10	EDUCATION FUND					
10	REVENUE FROM LOCAL SOURCES	16,867,659.00	4,943,923.27	6,202,093.18	10,665,565.82	36.77
10	FLOW THROUGH	0.00	0.00	0.00	0.00	0.00
10	STATE SOURCES	17,597,995.00	441,547.12	970,412.26	16,627,582.74	5.51
10	FEDERAL SOURCES	1,036,874.00	4,142.03	372,529.39	664,344.61	35.93
10	TRANSFERS	0.00	0.00	0.00	0.00	0.00
10	EDUCATION FUND	35,502,528.00	5,389,612.42	7,545,034.83	27,957,493.17	21.25
20	OPERATIONS & MAINTENANCE FUND					
20	REVENUE FROM LOCAL SOURCES	4,107,203.00	1,314,057.92	1,610,412.52	2,496,790.48	39.21
20	STATE SOURCES	0.00	0.00	0.00	0.00	0.00
20	TRANSFERS	0.00	0.00	0.00	0.00	0.00
20	OPERATIONS & MAINTENANCE F	4,107,203.00	1,314,057.92	1,610,412.52	2,496,790.48	39.21
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	1,109,138.00	343,678.88	420,400.75	688,737.25	37.90
40	STATE SOURCES	1,160,000.00	0.00	277,768.59	882,231.41	23.95
40	TRANSFERS	0.00	0.00	0.00	0.00	0.00
40	TRANSPORTATION FUND	2,269,138.00	343,678.88	698,169.34	1,570,968.66	30.77
50	I.M.R.F./SOCIAL SECURITY FUND					
50	REVENUE FROM LOCAL SOURCES	898,472.00	273,923.05	337,511.99	560,960.01	37.57
50	I.M.R.F./SOCIAL SECURITY F	898,472.00	273,923.05	337,511.99	560,960.01	37.57
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	390,838.00	122,441.17	156,682.14	234,155.86	40.09
70	WORKING CASH FUND	390,838.00	122,441.17	156,682.14	234,155.86	40.09

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Grand Revenue Totals	43,168,179.00	7,443,713.44	10,347,810.82	32,820,368.18	23.97
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FD	OBJ	OBJ	2020-21 ANNUAL BUDGET	September 2020-21 MONTHLY ACTIVITY	2020-21 FYTD ACTIVITY	2020-21 BALANCE	2020-21 FY %
10		EDUCATION FUND					
10	1---	SALARIES	15,013,181.00	1,135,331.26	3,453,078.31	11,560,102.69	23.00
10	2---	BENEFITS	3,014,421.00	313,804.65	1,028,614.84	1,985,806.16	34.12
10	3---	PURCHASED SERVICES	2,611,241.00	168,435.01	685,024.94	1,916,368.06	26.23
10	4---	SUPPLIES	1,876,875.00	123,658.18	835,807.40	855,592.39	44.53
10	5---	CAPITAL OUTLAY	404,503.00	12,313.89	243,581.36	153,113.00	60.22
10	6---	OTHER OBJECTS	2,862,982.00	77,583.50	612,608.60	2,244,949.56	21.40
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	25,783,203.00	1,831,126.49	6,858,715.45	18,715,931.86	26.60
20		OPERATIONS & MAINTENANCE FUND					
20	1---	SALARIES	1,126,941.00	87,504.75	265,626.14	861,314.86	23.57
20	2---	BENEFITS	201,500.00	14,944.56	44,833.68	156,666.32	22.25
20	3---	PURCHASED SERVICES	994,700.00	56,513.83	171,248.80	823,451.20	17.22
20	4---	SUPPLIES	901,900.00	13,206.99	161,511.46	723,866.41	17.91
20	5---	CAPITAL OUTLAY	880,562.00	128,932.57	624,313.99	256,248.01	70.90
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	4,107,203.00	301,102.70	1,267,534.07	2,823,146.80	30.86
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	625,000.00	35,466.38	109,004.60	515,995.40	17.44
40	2---	BENEFITS	165,647.00	13,416.32	40,248.96	125,398.04	24.30
40	3---	PURCHASED SERVICES	1,580,466.00	0.00	410,077.00	1,170,389.00	25.95
40	4---	SUPPLIES	114,000.00	295.13	4,207.10	109,792.90	3.69
40	5---	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
40	6---	OTHER OBJECTS	1,000.00	0.00	0.00	1,000.00	0.00
40	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40	----	TRANSPORTATION FUND	2,486,113.00	49,177.83	563,537.66	1,922,575.34	22.67
50		I.M.R.F./SOCIAL SECURITY FUND					
50	2---	BENEFITS	898,472.00	58,779.39	204,463.00	694,009.00	22.76
50	----	I.M.R.F./SOCIAL SECURITY FUND	898,472.00	58,779.39	204,463.00	694,009.00	22.76
60		CAPITAL PROJECTS FUND					
60	5---	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
60	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
60	----	CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00

FD	OBJ	OBJ	2020-21 ANNUAL BUDGET	September 2020-21 MONTHLY ACTIVITY	2020-21 FYTD ACTIVITY	2020-21 BALANCE	2020-21 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

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Grand Expense Totals	33,274,991.00	2,240,186.41	8,894,250.18	24,155,663.00	26.73
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Number of Accounts: 1082

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

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

E.A.V. 927,557,050

TOTAL EXTENSION 21,806,309.75

RATES			1.668	0.434	0.116	0.045	0.042	0.040	0.000	0.005
% OF TOTAL DISTRIBUTION			70.97%	18.45%	4.95%	1.91%	1.80%	1.70%	0.00%	0.23%
DATE	AMOUNT	%	EDUCATION	O & M	TRANS.	IMRF	FICA	W.C.	B & I	SEDOL
=====										
05/21/20	1,432,184.53	6.57%	1,016,403.01	264,168.34	70,875.14	27,383.99	25,773.28	24,355.68	0.00	3,225.09
06/04/20	5,221,418.31	23.94%	3,705,573.68	963,097.53	258,394.62	99,835.80	93,963.50	88,795.25	0.00	11,757.93
06/18/20	3,066,207.77	14.06%	2,176,048.37	565,566.09	151,738.77	58,627.23	55,178.80	52,143.82	0.00	6,904.69
07/02/20	722,628.52	3.31%	512,840.20	133,289.79	35,761.03	13,816.97	13,004.26	12,288.99	0.00	1,627.26
07/23/20	271,110.66	1.24%	192,403.76	50,006.72	13,416.57	5,183.75	4,878.85	4,610.50	0.00	610.50
08/20/20	556,040.69	2.55%	394,614.95	102,562.44	27,517.03	10,631.74	10,006.39	9,456.01	0.00	1,252.13
09/03/20	1,441,643.37	6.61%	1,023,115.83	265,913.03	71,343.24	27,564.85	25,943.50	24,516.53	0.00	3,246.39
09/17/20	5,502,960.29	25.24%	3,905,380.42	1,015,028.32	272,327.41	105,219.01	99,030.06	93,583.14	0.00	12,391.92
10/15/20		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11/12/20		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/03/20		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.)	18,214,194.14	83.5%	12,926,380.24	3,359,632.26	901,373.82	348,263.35	327,778.64	309,749.92	0.00	41,015.91

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124													
INVESTMENT SCHEDULE AS OF SEPTEMBER 30, 2020													
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.
45007	09/30/19	10/01/20	DTC	BMO Harris Bank NA	247,245.11	1.85	247,245.11						4,574.03
45011	10/03/19	10/02/20	DTC	Safra National Bank	245,288.86	1.78	245,288.86						4,366.14
45012	10/09/19	10/08/20	DTC	Radius Bank	215,105.65	1.75	215,105.65						3,764.35
47087	04/14/20	10/14/20	DTC	Peoples United Bank NA	248,247.53	0.80	248,247.53						991.99
47088	04/17/20	10/16/20	DTC	Cathay Bank	248,245.92	0.75	248,245.92						1,178.00
282267	04/03/20	11/20/20	CD	Pacific National Bank	248,800.00	0.74	248,800.00						1,169.15
282268	04/03/20	11/20/20	CD	TBK Bank, SSB/The Na	107,000.00	0.60	107,000.00						405.49
282266	04/03/20	11/25/20	CD	Financial Federal Bank	248,900.00	0.65	248,900.00						1,046.06
282265	04/03/20	11/25/20	CD	Northeast Community B	249,000.00	0.59	249,000.00						951.27
272093	06/14/19	12/10/20	CD	Hinsdale B&TC	241,800.00	2.25	241,800.00						8,107.89
272092	06/14/19	12/10/20	CD	Northbrook B&TC - Win	241,800.00	2.25	241,800.00						8,107.89
264018	12/13/18	12/14/20	CD	First Internet Bank of Ind	500,000.00	2.92	450,000.00					50,000.00	29,533.59
283043	05/26/20	01/14/21	CD	Center Bank	249,800.00	0.10	249,800.00						158.44
283042	05/26/20	01/14/21	CD	Western Alliance Bank/T	249,800.00	0.10	249,800.00						164.25
283041	05/26/20	01/14/21	CD	Customers Bank	249,500.00	0.16	249,500.00						250.97
283040	05/26/20	01/14/21	CD	Bank of China	248,800.00	0.40	248,800.00						640.77
283317	06/05/20	01/25/21	TERM	ISDLAF TERM SERIES	7,800,000.00	0.25	6,800,000.00			250,000.00	250,000.00	500,000.00	12,501.37
277020	09/13/19	03/10/21	CD	CFG Community Bank	243,500.00	1.74						243,500.00	6,323.80
277340	09/25/19	03/18/21	CD	Community West Bank	243,900.00	1.63						243,900.00	5,884.08
45013	10/09/19	04/09/21	DTC	Exchange Bank	249,295.15	1.67	249,295.15						4,163.23
283282	06/04/20	05/21/21	CD	Bank Rhode Island	249,400.00	0.21	249,400.00						511.55
283281	06/04/20	05/21/21	CD	First Bank of Ohio	249,500.00	0.20	249,500.00						485.87
283280	06/04/20	05/21/21	CD	First Captial Bank	249,500.00	0.20	249,500.00						479.86
283279	06/04/20	05/27/21	CD	Brookline Bank	249,400.00	0.21	249,400.00						521.93
283771	06/24/20	06/14/21	CD	Pacific Western Bank	249,600.00	0.16		249,600.00					377.71
283772	06/24/20	06/14/21	CD	Fieldpoint Private Bank &	249,700.00	0.10		249,700.00					242.86
284027	07/02/20	07/01/21	CDARS	Multiple	3,500,000.00	0.23	2,500,000.00	250,000.00		250,000.00	250,000.00	250,000.00	8,027.95
44885	09/18/19	09/20/21	DTC	Goldman Sachs Bank, L	247,242.51	1.80	247,242.51						4,450.36
44884	09/19/19	09/20/21	DTC	Ally Bank	247,000.00	1.80	247,000.00						4,446.00
				Subtotal Investments	18,067,370.73		15,030,670.73	749,300.00	0.00	500,000.00	500,000.00	1,287,400.00	
		09/30/20	MMA	ISDLAF	15,145,438.07		11,457,705.08	984,958.96	0.00	497,840.46	387,522.72	1,817,410.85	
		09/30/20	MMA	ISDMAX	1,515,417.08		903,644.46	(0.00)	0.00	200,810.17	0.00	410,962.45	
				Total	34,728,225.88		27,392,020.27	1,734,258.96	0.00	1,198,650.63	887,522.72	3,515,773.30	

## **Consent Agenda**

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

In accordance with the District Investment Policy, I am providing you with a list of authorized depositories, investment managers, dealers and brokers. The following institutions have on file with the District an audited financial statement, a registration certificate with the NASD and a published credit rating when applicable. This list must be reviewed and approved by the Board quarterly.

### **GRANT COMMUNITY HIGH SCHOOL LIST OF AUTHORIZED DEPOSITORIES, INVESTMENT MANAGERS, DEALERS & BROKERS**

1. Illinois School District Liquid Asset Fund Plus  
PMA Financial Network, Inc./ PMA Securities, Inc.  
495 North Commons Drive, Suite 104  
Aurora, Illinois 60504
2. PMA Financial Network, Inc. / PMA Securities, Inc.  
495 North Commons Drive, Suite 104  
Aurora, Illinois 60504
3. Harris Bank  
1310 South Route 12  
Fox Lake, Illinois 60020

# *Priya Audipudy*

**The Grant Community High School October Student of the Month is senior Priya Audipudy, daughter of Chaya Kadur and Murali Audipudy of Round Lake.**

**Priya's academic achievements include induction into the National Honor Society during her sophomore year, she has qualified for Honor Roll each semester, has taken five AP classes, and Big Dawg Mentor. She holds an impressive 4.71/4.00 GPA.**

**Her extracurricular activities are varied and include Freshman and Junior Class President, Class Council, French Club, Math Team, Student Council Secretary, FCCLA, FBLA Secretary, Northern Area Vice President and Grant Chapter President, Choir serving as Assistant and Head Secretary, Girls' Varsity Volleyball Manager and SAALT (Student Athletics and Activities Leadership Team) Secretary.**

**Named as French Bulldog of the Semester numerous times; FBLA Business Bulldog of the Week as well as placed 4<sup>th</sup> at State and qualified for Nationals; Congressman Brad Schneider's STEM Scholars; World Affairs Seminar Delegate; and a Kode with Klossy Scholar.**

**Priya has participated in Grant concessions, RLAPD Christmas events, math tutor, Blood Drive, Toy Drive, NHS Service opportunities: food drive, graduation, material pick-up, NJHS Leadership Initiative, St. Bede Soup Kitchen, and Big Hollow's game night.**

**In addition to all of her activities, Priya works as a Round Lake Area Park District Dance Teacher where she also studies dance. She enjoys coding, fitness, public speaking, and learning Kannada, her ancestral language.**

**Her plans for the future include attending a four-year university to study engineering. She is evaluating her university options.**

## **School Re-Entry Planning**

### **Blended Learning Plan 2.0**

#### **Phase I**

As a result of the COVID-19 pandemic, in-person instruction was suspended on March 13, 2020, by Executive Order. As a result, school took place remotely from March 16 through the remainder of the 2019/20 school year. Illinois continues to be in Phase 4 of the [Restore Illinois Plan](#). In July, 2020, the District developed a blended learning plan for the 2020/21 school year utilizing guidance from the State as described in the Illinois State Board of Education [Starting the 2020-21 School Year](#) guidance, combined with data gleaned from focus groups, surveys and consultation with local, state and federal officials. In late July, additional protocols were enacted that forced the District to shift to remote learning only.

Schools have been encouraged to provide in-person instruction in Phase 4. As such, the District welcomed back a small group of students to campus in late August/early September and we are actively preparing to bring additional students back on campus. In doing so, we are committed to best serving our students in an environment that is safe for both students and staff.

As we plan for a more robust transition to in-person learning, we have carefully developed a plan that adheres, to the greatest extent possible, safety protocols prescribed by the State of Illinois, Illinois State Board of Education (ISBE), Illinois Department of Public Health (IDPH) and Lake County Health Department (LCHD). Our plan also takes into consideration personnel, resources needed to maximize student and staff safety under the established guidelines, physical space, transportation, food service, and more.

This Plan reflects the District's blended learning plan put forth in July, albeit modified in order to reduce the number of students in attendance at any given time. Effective October 19, 2020, we will begin in-person learning, on an opt-in basis for Phase 1, with approximately ¼ of students present on campus on any given day. Students will be assigned to an in-person learning day in alphabetical groupings by last name. All students from the same household will be scheduled for in-person learning on the same day. As mentioned above, this first phase is completely voluntary. For Phase 1, we are asking families to complete this [form](#) to notify us if your student(s) would like to return to campus on their assigned day and if District transportation is required. While in this phase, teachers will continue to teach synchronously every period, with some students attending in the classroom and many students attending in their homes.

Importantly, it may become necessary to return to entirely remote learning if conditions require it. This Blended Remote Learning Plan has been developed to allow for a seamless transition between blended learning and fully remote learning, if needed. Conditions which could require a shift back to fully-remote learning include a state-wide mandate, high community positivity

rates, a local outbreak combined with the directive of LCHD to close, personnel shortages, or other conditions that make in-person learning unsafe or impractical.

The District, in partnership with LCHD and IDPH, is now able to effectively monitor health conditions with a Return to School Metrics model developed exclusively for school districts. The LCHD model takes into account positivity rates (both local and regional), incidence rates (both local and regional), hospital admissions, and testing turnaround time. The IDPH model also provides detailed information regarding illness among school-aged children. We will review these metrics on a weekly basis and post this information on the District website.

The remainder of this document is to provide you details as to how we will implement Phase 1 of our Blended Learning Plan to provide families with an opportunity for in-person learning in the safest way possible.



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The following schedule reflects when in-person and remote/synchronous learning will take place based on last name:

	Monday	Tuesday	Wednesday	Thursday	Friday
Families Last Names A-F	In-Person Learning	Remote-Synchronous Learning at Home	Remote Learning at Home	Remote-Synchronous Learning at Home	Remote-Synchronous Learning at Home
Families Last Names G-L	Remote-Synchronous Learning at Home	In-Person Learning	Remote Learning at Home	Remote-Synchronous Learning at Home	Remote-Synchronous Learning at Home
Families Last Names M-R	Remote-Synchronous Learning at Home	Remote-Synchronous Learning at Home	Remote Learning at Home	In-Person Learning	Remote-Synchronous Learning at Home
Families Last Name S-Z	Remote-Synchronous Learning at Home	Remote-Synchronous Learning at Home	Remote Learning at Home	Remote-Synchronous Learning at Home	In-Person Learning
Students enrolled in Transitions, Learning Opportunities and Remote Learning Support Programs.	In-Person Learning	In-Person Learning	In-Person Learning for Transitions Program.  Remote Learning at Home for LOP and Remote Learning Support Program.	In-Person Learning	In-Person Learning

The following bell schedule will apply for in-person AND synchronous/remote learning:

<b>Mondays, Tuesdays, Thursdays, and Fridays</b>			
<b>Class Period</b>	<b>Period Begins</b>	<b>Period Ends</b>	<b>Length in Minutes</b>
(TEAM)	8:00 a.m.	8:25 a.m.	25
1	8:30 a.m.	9:15 a.m.	45
2	9:20 a.m.	10:05 a.m.	45
4	10:10 a.m.	10:55 a.m.	45
5	11:00 a.m.	11:25 a.m.	25
6	11:30 a.m.	11:55 a.m.	25
7	12:00 p.m.	12:25 p.m.	25
8	12:30 p.m.	12:55 p.m.	25
9	1:00 p.m.	1:25 p.m.	25
10	1:30 p.m.	2:15 p.m.	45
11	2:20 p.m.	3:05 p.m.	45

<b>E-Learning Flex Start Schedule (Wednesdays)</b>			
<b>Class Period</b>	<b>Period Begins</b>	<b>Period Ends</b>	<b>Length in Minutes</b>
1	9:25 a.m.	10:05 a.m.	40
2	10:10 a.m.	10:50 a.m.	40
4	10:55 a.m.	11:35 a.m.	40
5	11:40 a.m.	12:00 p.m.	20
6	12:05 p.m.	12:25 p.m.	20
7	12:30 p.m.	12:50 p.m.	20
8	12:55 p.m.	1:15 p.m.	20
9	1:20 p.m.	1:40 p.m.	20
10	1:45 p.m.	2:25 p.m.	40
11	2:30 p.m.	3:10 p.m.	40

All students shall immediately report to their TEAM room upon entry to the building. Students will not be permitted to congregate in groups at any time before, during or after the school day.

The following procedures and protocols shall be followed at all times when on campus:

### **Face Coverings:**

- Per state guidance, unless a medical exception applies, all students and staff must wear face coverings while in school, even if social distancing is possible. Students and staff may remove face coverings while outside as long as maintaining social distancing of 6 feet is possible.
- Any students who will not abide by the mask requirement must opt for the remote-learning option.
- Students must put their mask on when the bus arrives at the bus stop and while riding on the bus.
- Students should remember that the outside of a mask, once worn, is considered contaminated and care should be taken when putting it on and taking it off, particularly before and after eating.
- Ensure that the face-covering fully covers the mouth and nose and that the covering fits snugly against the sides of the face with no gaps.
- Mask breaks may take place outside during study halls, lunch, PE, and as needed. Students need to maintain 6' of social distancing when taking a mask break. Several supervised outdoor areas will be identified for these breaks to take place.
- Grant will be providing students with a cloth face covering on their first day of in-person attendance. Students will need to have a clean mask on each time they attend in-person instruction.
- Students should come to school with their own mask every day, but we will have a limited supply of disposable face coverings in the event that a staff member, student, or visitor does not have one for use. For additional information on facemasks, visit [CDC: Coronavirus Disease 2019 \(COVID-19\)-Cloth Face Covers](https://www.cdc.gov/coronavirus/2019-ncov/face-covers.html).

### **Hand Hygiene:**

- Students and staff must practice good hand hygiene, including washing hands frequently for 20 seconds or using hand sanitizer when washing is not available. There will be hand sanitizer stationed around the building for staff and student use. Students should also carry a personal supply of hand sanitizer to ensure constant access.
- Students and staff should refrain from touching their face as much as possible.
- For more information on hand hygiene visit <https://www.cdc.gov/handwashing/posters.html>

**Sanitation:**

- Schools will be cleaned and sanitized every day, including regular use of electrostatic sprayers in learning spaces.
- Frequently touched surfaces (door handles, bathroom doors, etc) will be cleaned by building staff throughout the day.
- Classrooms will have ample disinfectant for use throughout the day. Desks and other frequently touched classroom equipment will be wiped between classes.
- Hand sanitizer will be available throughout the building for staff and student use.
- Additional deep cleaning will occur on Tuesday evenings and Friday evenings.
- Buses will be cleaned between every bus run.

**Health Checks and Illness:**

- Persons may not enter the building if they have any currently known [symptoms of COVID-19](#), they are positive for COVID-19, have been in close contact with someone that tested positive for COVID-19, or traveled internationally in the two weeks prior.
- Parents must complete a daily self-health check for their student(s) certifying they are fever free, do not have any COVID-19 symptoms, and have not tested positive for COVID-19. This step must be completed via the Skyward portal each morning prior to boarding the school bus or entering the school building.
- Any student presenting with COVID-19 symptoms will be moved to a quarantine area and assessed by the school nurse or qualified professional. If necessary, a parent or guardian may be requested to immediately pick up the student. By returning to in-person learning, parents are agreeing to cooperate with this provision and respond immediately in the event their child is displaying symptoms that have been determined to be COVID related. Any staff member presenting with COVID-19 symptoms will be moved to a quarantine area and assessed by the school nurse or other qualified professional. If necessary, they may be asked to leave campus immediately.
- Students or staff members who test positive will not be allowed to return to school until CDC/IDPH/LCHD standards for recovery have been met.
- Students or staff members who have been in close contact (within 6 feet for more than 15 minutes) with someone who tests positive will be required to participate in remote learning for at least 14 calendar days.
- Whenever possible, the school will notify families if a student was potentially exposed to COVID-19 in the school setting.
- Parents/staff are required to notify the school district if students/staff have been exposed to COVID-19.

**Scheduled Days of Attendance**

- Approximately  $\frac{1}{4}$  of students will be in attendance on any given day. When not attending in-person learning, students will continue to follow the remote/synchronous bell schedule at home.

- Typically, each class (Mondays, Tuesdays, Thursdays, and Fridays) will incorporate a minimum of 25 minutes of synchronous learning each class period. The remaining time for each class period will be direct instructional support for those in in-person learning and may be asynchronous for students at home.
- Students will be notified of the assigned day they should attend in-person instruction. Students may only attend on the day assigned. Consideration will be given to schedule all students from the same household on the same day. Unless there are extenuating circumstances, there will be no change to assigned attendance days. Rides to school are not a reason to request a different day.
- If a student does not wish to attend school in-person in Phase 1, they may continue with their current class schedule and synchronous learning from home. If a student wishes to move to fully remote learning through Edgenuity or Illinois Virtual High School, the request, which is a commitment for the semester, must be communicated directly to your student's counselor.

## **CLASSROOM PROCEDURES FOR ALL COURSES**

### **Assigned Seating:**

Students will have assigned seating in every classroom and must remain in seats. Desks will all face in the same direction. Students may not move desks at any time.

### **Attendance:**

Daily attendance will be taken by teachers in Skyward as *PRESENT IN-PERSON*, *PRESENT SYNCHRONOUS*, or *ABSENT*. Students are expected to attend all classes daily, per their schedule. If students will not be attending classes as scheduled, either remotely or in person, parents/guardians must call the attendance office prior to 10:00 a.m. to excuse the absence.

Wednesdays are Flex Schedule days and no students will be attending in person learning. Teachers will still be posting lessons/assignments/instructions/activities for student learning that should be completed by the end of the day. Students are expected to be engaged, and attendance will be taken on Wednesdays; however, synchronous learning will not be universally required. If students are requested to attend synchronous classes/meetings, they are expected to attend.

### **Grades:**

“Do no harm” as it relates to student grades is no longer in effect. Teachers will be assessing student work and entering grades into Skyward. Teachers will continue to focus on student mastery of learning standards and as such will be encouraged to focus grades around summative assessments and projects, with smaller daily assignments serving as important feedback

mechanisms on student progress towards mastery. Students are expected to submit all work assigned by the teacher.

**Field Trips:**

Field trips will not occur until state and local health officials have determined that it is safe to resume them. We will encourage teachers to pursue virtual activities and events in lieu of field trips.

**Guest Speakers:**

No guest speakers will be allowed in the building. Guest speakers shall participate via Zoom or in other online manners.

**Instructional and Communication Expectations:**

- Teachers will post instructional expectations every day in Schoology. Students must log in to Schoology to check their teacher's posts. Students should also check school email regularly.
- Teachers will be available via email during work hours. You may also call and leave a voicemail and the staff member will call you back as soon as possible, but no more than 24 hours later.

### **Daily Operations and Building Usage**

**Lockers:**

Students may not utilize lockers in Phase 1. Students should plan accordingly and carry with them the necessary materials during the day. At a teacher's discretion, students may be permitted to keep some of their textbooks or workbooks in the classroom if they are not needed at home.

**Water Fountains:**

Students should bring a water bottle to school. Students will be able to use the water bottle refilling stations found throughout the school buildings. Students may not share water bottles.

**Hallways and Bathrooms:**

- Students will need to follow any posted signs for one-way areas and stairwells.
- Students may not congregate.
- Students should maintain 6' of distance between themselves and others as much as possible.
- Bathroom usage will be limited to three (3) students at a time. Students may not linger in the bathroom or form a line outside of the bathroom.

**Cafeteria:**

- The following sites have been identified as areas where students may be assigned for their lunch period:
  - Commons (3 distinct spaces / floor to ceiling divider)
  - Senior Cafe
  - Lecture Hall
  - Library
  - Specific Classrooms
- The school must adhere to the 6 feet distance rule and the maximum of 50 people in a designated space. As such, individual student desks will replace round cafeteria tables. Students will have assigned seating. Desks will face the same direction and students may not move them into groups.
- Students must keep their masks on until they sit down to eat and must replace it after eating.
- Meals will be “grab and go” in nature and disposable silverware and plates will be used. Packets of condiments will be available.
- No food outside of designated eating areas.
- Microwaves will not be available.
- Students will be able to eat outside in designated areas as much as space and weather permit. When outside, students may remove their masks as long as they remain 6 feet apart.

**Community Food Distribution:**

- The district will continue to distribute food to eligible families on days students are not in-person learning. If families need to pick up multiple days of food at one visit contact Patti Bergl, Food Service Supervisor at 847-587-2561, extension 3448.

**Transportation:**

- State guidelines permit up to 50 people on a school bus, however Lake County Health Department recommends social distancing on buses. Out of an abundance of caution, the District has made the decision to transport 21 students per bus.
- Due to social distancing requirements, it will be difficult for the District to transport all students as we increase the number of students on campus. We will transport all families that require it. However, if parents have an alternative means of getting their child to and from school, that is encouraged and appreciated. Further details will be provided, but parent drop off will take place at Door #1 and Door #14. While the Blended Learning Plan is in effect, additional parking places will be available to students that have permission to drive.



- Depending on the number of families that require transportation, a change to the Blended Learning Plan may be necessary, i.e. bell schedule change, student schedule change, staggered arrival/dismissal of students, etc.
- Students must put masks on at the bus stop when the bus is approaching and keep masks on while riding the bus. Students who refuse to wear a mask on the bus will not be able to ride unless the student has a pre-established medical condition on file that precludes them from wearing one.
- Students will have assigned seating on the bus and must remain in their seat at all times.
- Drivers will have their temperatures taken each day and will be monitored for symptoms by their employer.
- Drivers will be required to wear face coverings.

#### **Visitors:**

- We want to be as welcoming as possible to family and friends, however our goal is to limit outside traffic at our school as much as possible. For those who must be on campus, all safety protocols in place for staff and students shall be followed, including a required certification that they are symptom free and have their temperature checked prior to entry.
- All visitors shall enter through Door #1.
- All visitors must wear a face mask at all times in the building.
- All meetings with administration, faculty or staff must be prearranged.
- There shall be no visitors unescorted in the building.

### **Unique Academic Course Modifications**

**Behind the Wheel Instruction:** Behind-the-Wheel instruction is underway and will continue as long as the following mandated minimum safety standards below are followed:

- Only two students and one instructor per vehicle.
- Face coverings must be worn, unless medically contraindicated.
- No eating and drinking in the vehicle.
- Windows will be open whenever possible.
- Only stops applicable to driver's education will be made to reduce the amount of time in the vehicle.
- Hand hygiene with soap and water or hand sanitizer, as appropriate, will be required before and after driving, and, at the minimum, upon completion. Hand sanitizer will be placed in each vehicle.
- The steering wheel, door handles, seat belt fastener, controls/dials that the driver would come in contact with, keys, etc. will be cleaned in between each behind-the-wheel session.
- Regular routine cleaning and disinfecting of the seats will be performed.

**Physical Education:**

- Students will not change for PE courses. However, students should expect to be active during their class. Consider wearing suitable clothing to school for both indoor and outdoor activity. Students may change shoes prior to class, but they will not change into PE uniforms or use PE locker rooms until guidance indicates it is safe to do so.
- Per state guidance, activities must allow for a 6-foot distance between students as much as possible. Masks must be worn, unless outside with sufficient distance between students. Games and sports activities that require close guarding and any potential physical contact with another player will be avoided in order to comply with IDPH requirements. Whenever feasible and weather permits, educators will select outdoor physical education activities that allow natural social distancing so masks may be removed.
- Students will not use school-issued heart rate monitors.
- Shared equipment such as weights or mats will be sanitized between uses.

**Lab-based and Hands-On Courses:**

- Students should use District provided latex-free disposable gloves when handling shared school equipment in lab-based courses where there are limited quantities of supplies/equipment (microscopes, woodworking equipment, kitchen equipment, etc.)
- Equipment will be sanitized between student usage
- Students in Family & Consumer Science courses shall prepare single servings of food only; students must keep masks on during class unless eating.

**Music Classes:**

According to the guidance released by the state, there is [documented evidence](#) of substantial spreading of the coronavirus during musical events caused by the possibility of droplet and fomite (objects or materials likely to carry infections) transmission. Indoor rehearsals are discouraged.

- As much as possible, music and band-related courses will be held outside as weather permits.
- Because only a portion of the student body will be in attendance each school day, music and band classes will be organized into smaller classes, minimizing the number of students for sectional or group rehearsal to provide for social distancing.
- Where possible we will utilize markings on the classroom floor/wall/practice field to facilitate an acceptable distance between students.
- Students should wear face coverings while singing and avoid touching, choreography, and singing/playing in circles.
- Students should sanitize hands prior to handling instruments. Instruments must not be shared at any time. Sanitize hands after using instruments.

- It is permissible for band members to remove their masks during the time they are playing, but only if necessitated by the instrument. Students may play instruments without masks if they are outside and at least 6 feet away from other students.
- Students must provide their own instruments for class; sharing of equipment between students is prohibited.
- Students should disinfect musical instruments between classes, if possible. Instruments should be cleaned using approved disinfectant and recommended cleaning guidelines (National Federation of State High School Associations, National Association of Music Merchants, National Association for Music Education [instrument cleaning](#)). Special care shall be taken with instrument mouthpieces; it is recommended that reed players use plastic instead of cane reeds.
- Conductors will face students from more than 10 feet away from the first row of singers/band members. Where possible, conductors will be encouraged to wear glasses/goggles in addition to a face covering.
- At this time, out of an abundance of caution, the Music Department has chosen to not engage in any instrumental or vocal performance. This includes postponing all indoor performances. We will be restructuring our curriculum to include concepts related to performance without actually performing in class. Students will have the opportunity to practice playing and singing at home during Remote Learning Activities. Due to logistical and safety concerns, we do not plan on having students play or sing outside during class time.

### **Technology Campus:**

The Technology Campus has also implemented a hybrid/blended learning plan. Students enrolled in the Technology Campus may have school bus transportation provided to and from the Technology Campus on the day they are in in-person learning at Grant. On days they are attending the Technology Campus in-person but not Grant, they will need to have a parent drive them or drive themselves, with parent permission. Technology Campus will have remote instruction available for students who cannot or wish not to attend in-person, however fully remote learning may limit a student's ability to earn dual credit. Technology Campus will share additional details directly with students.

### **Miscellaneous**

#### **Athletics & Activities:**

Athletics and activities will be permitted to occur with all activities complying with health and safety procedures set forth by IDPH, IHSA and District 124. Students must meet eligibility requirements for participation. Activities may be paused at any time by directive, illness or other.

## Frequently Asked Questions

### **What if my student has an underlying medical condition that prevents him or her from attending in-person instruction or what if I am not comfortable sending my child?**

While we hope as many students as possible attend in-person instruction on their assigned day, we understand some are unable or are not ready to return to in-person learning. These students will continue to work remotely during the period we are in blended learning. If and when the District returns to fully in-person learning, all students must transition back or choose to transition to a fully remote option, including Edgenuity or Illinois Virtual High School.

### **If we begin the year in full remote learning and want to shift to in-person learning, can we do that?**

Your election for fully remote learning was made for the semester. Students may transition back to in-person learning beginning with the second semester.

### **How will we know which day my student is supposed to attend each week?**

The District will distribute to each student their in-person attendance day assignment.

### **Can I change the day my student attends?**

No. We have scheduled in-person days so that classes are balanced in order to maintain social distancing as much as possible. Students who live in the same household will be scheduled on the same day. Rides to school are not a reason to change days; please find an alternate method for your student to come to school or have them take the bus, if available.

### **What if my student does not have access to wireless connectivity?**

It is essential that students have the necessary access to engage remotely. Please contact Assistant Principal Dr. Nate Miller at [nmiller@grantbulldogs.org](mailto:nmiller@grantbulldogs.org) to let him know your student does not have regular access to reliable WI-FI. He can discuss options with you, including District provided wireless hotspots we can loan to families in need of assistance.

### **Do students need to be masked at all times?**

Yes. Face coverings may only be temporarily removed at school:

- When eating
- When outdoors and social distancing of at least 6 feet can be maintained
- When playing a musical instrument outdoors with at least 6 feet of social distancing

All students must wear a mask while in the school building, at the bus stop when the bus is approaching, and on the school bus unless a student has provided the District documentation that they are medically prohibited from wearing a face mask.

**Are there types of face coverings that cannot be used?**

Face coverings must be worn following IDPH and CDC guidance. Neck warmers/athletic face coverings should not be used, per IDPH guidance. Masks with exhalation valves or vents are also not recommended.

**What happens if a student refuses to wear a face mask and/or infringes on the health/hygiene of others?**

This will be treated as a disciplinary matter similar to other instances of non-compliance with school policies and procedures. Repeated violations may require the student to transition to fully remote learning.

**When can I send my child to school and when should my child stay home?**

Parents must take a temperature reading and check for COVID-19 symptoms each morning your child will be present in our buildings. Parents must certify daily via the Skyward portal that students are free of fever and COVID-19 symptoms. Students with a fever or any of the symptoms below should stay home and seek medical advice. By sending your child to school you are certifying the following:

- That your child does not have a fever over 100.4 degrees.
- That your child does not have any of the following conditions related to COVID-19:
  - New onset of moderate to severe headache
  - Shortness of breath
  - New cough
  - Sore throat
  - Vomiting
  - Diarrhea
  - Abdominal pain from unknown cause
  - New congestion/runny nose
  - New loss of taste or smell
  - Nausea
  - Fatigue from unknown cause
  - Muscle or body aches

**What will happen if someone exhibits one or more COVID-19 symptoms during the school day or during a school activity?**

- The person will be isolated from others and moved to a designated supervised quarantine space.
- The person will be sent home and encouraged to see their provider and get tested.
- The area they were in will be closed temporarily, cleaned and disinfected.

**What will happen if a student or staff member tests positive?**

- Confirmed cases of COVID-19 will be reported to the local health department by the school.
- The District will share information with the local health department about known close contacts with that individual at the school.
- The District will inform staff and families of possible exposure to COVID-19 but will maintain confidentiality.
- The District will ensure that staff and families know that they should not come to school if they have been in close contact with a confirmed case of COVID-19, or if symptoms develop.

**Can my family still travel?**

At this time, there is not a statewide or countywide travel ban that requires quarantine for individuals that travel domestically nor are districts being asked to track or monitor exposure as a result of travel. However, if travel is necessary, we ask that all persons exercise the three W's: wear a face covering, wash your hands and watch your distance (6'). If you travel internationally to countries or regions with widespread COVID-19, your student may be required to quarantine 14 days prior to returning to school.

**My student chose to enroll in Edgenuity and/or Illinois Virtual High School this fall so they would not have to attend in person. With implementation of the Blended Learning Plan 2.0, do they need to return to school?**

No. All students that chose fully remote learning with Edgenuity and/or Illinois Virtual High School will remain enrolled in those programs for the duration of first semester.

Desks/tables spaced 6' apart in classrooms



Surfaces deep cleaned with electrostatic sprayer:





Cleaning/disinfecting supplies in all areas:



Health checks completed daily:





Social distancing signage throughout building:







Social distancing in eating areas:





Buses disinfected between routes:



Social distancing as much as possible on buses:



Appendix A  
Symptom screening for high school students and staff

Student First and Last Name

Parent/Guardian First and Last Name(s)

If the answer to any of these questions is yes, the student or staff member should be dismissed from school immediately. Refer to the IDPH decision tree for next steps.

<https://www.isbe.net/Documents/IDPH-COVID19-Exclusion-Decison-Tree.pdf>

1. Have you been in close contact (within 6 feet for at least 15 minutes) with anyone diagnosed with COVID-19 in the last 14 days? (Yes/No)
2. Has any health department or health care provider advised you to stay home or quarantine? (Yes/No)
3. Have you or has anyone in your household tested positive for COVID-19?
4. Have you been tested for COVID-19 within the past 14 days and results are pending?
5. Since you were last at school, have you had any of these symptoms?
  - a. Fever 100.4°F or higher
  - b. New onset of moderate to severe headache
  - c. Shortness of breath
  - d. New cough
  - e. Sore throat
  - f. Vomiting
  - g. Diarrhea
  - h. Abdominal pain from unknown cause
  - i. New congestion/runny nose
  - j. New loss of taste or smell
  - k. Nausea
  - l. Fatigue from unknown cause
  - m. Muscle or body aches

Grant Community High School District 124

**Course Proposal**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> New Course | <input type="checkbox"/> Course Revision |
| <input type="checkbox"/> Course Deletion       | <input type="checkbox"/> Title Change    |
| <input type="checkbox"/> Other                 |  |

Year of Implementation: 2021/2022

Division: Technology Education

Title: **PLTW: Computer Integrated Manufacturing (CIM)**

Prerequisite: Must have successfully completed Introduction to Engineering and Principles of Engineering.

Grade Level: 11th and 12th Grade

Course Length: One Year

Course Credit (check all that apply):

- |   |                                      |
|---|--------------------------------------|
| <input type="checkbox"/> Regular Credit           | <input type="checkbox"/> Dual Credit |
| <input checked="" type="checkbox"/> Honors Credit | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit                |                                      |

**Submitted by:**

Blair Schoell and Andy Flaker

**Curriculum Guide Description:**

Computer Integrated Manufacturing is one of the specialization courses in the PLTW Engineering program. The course deepens the skills and knowledge of an engineering student within the context of efficiently creating the products all around us. Students build upon their Computer Aided Design (CAD) experience through the use of Computer Aided Manufacturing (CAM) software. CAM transforms a digital design into a program that a Computer Numerical Controlled (CNC) mill uses to transform a block of raw material into a product designed by a student. Students learn and apply concepts related to integrating robotic systems such as Automated Guided Vehicles (AGV) and robotic arms into manufacturing systems.

**Primary Objectives:**

**Unit 1: Principles of Manufacturing**

Manufacturing has a long history of innovation and continuous improvement. While improvement once focused on refining individual manufacturing processes, more recently

manufacturing has been considered a system. Sustainable manufacturing organizations focus on safety while improving material, financial, and time efficiency. The integration of hardware and software solutions is transforming worldwide manufacturing into predominantly computer integrated manufacturing. In this unit students will explore the history of manufacturing and understand how manufacturing components are interconnected within a system. Students will learn to use input and output devices as a foundation to model manufacturing processes. The design of a model is refined through the introduction of financial consideration.

## **Unit 2: Manufacturing Processes**

The goal of unit 2 is to introduce students to manufacturing processes as discrete steps within a manufacturing system. Students analyze a product to consider design improvements, perform calculations to make manufacturing decisions, and recommend processes. Students explore manufacturing machines while learning to develop machine language called G&M code. Students create G&M code manually to understand how machine code controls a CNC device. Students then practice workflow as they design a part using CAD software, use powerful CAM software to create G&M code, and run that G&M code on a CNC mill to manufacture a part. Ultimately students operate a CNC mill and create a physical part with their G&M code.

## **Unit 3: Elements of Automation**

The goal of this unit is to introduce students to robotic automation within a manufacturing system. Robots as a form of automation have improved manufacturing by performing tasks that may be too mundane, impossible, unsafe, or inefficient for humans to perform. Robot effectiveness is impacted by factors such as robot geometry, controlling program, and robot power sources. In this unit students create programs for a robot to move material similarly to pick and place operations typically used in an automated manufacturing setting. Students integrate a robot arm into a more complex environment through integration with other devices. used in an automated manufacturing setting. Students integrate a robot arm into a more complex environment through integration with other devices.

## **Unit 4: Integration of Manufacturing**

The goal of this unit is to apply the course concepts to a capstone problem. This opportunity will allow students to develop teamwork and presentation skills. The unit also explores career opportunities available in the manufacturing industry.

### **Process for Evaluation:**

The class has two ways of evaluation. A regular course grade will be given. The grade for the course will be heavily based on projects. The students will also have an EOC (End of Course) assessment. This score will determine if students earn college credit for the course.

**Special Considerations:** Please note that the costs listed below are not the annual costs of the course, but include the start up costs. Additionally, the adoption of this course will require a dedicated classroom.

**Budgetary considerations:**

Personnel	\$0
Capital Outlay	\$41,312
Related Materials	\$3,200
Other: <u>Training</u>	\$2,400

**TOTAL: \$46,912**



**Course Proposal**

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> New Course | <input type="checkbox"/> Course Revision |
| <input type="checkbox"/> Course Deletion       | <input type="checkbox"/> Title Change    |
| <input type="checkbox"/> Other                 |  |

Year of Implementation: 2021-2022

Division: English

Title: Academic Literacy II

Prerequisite: Department Approval

Grade Level: 11, 12

Course Length: one semester

Course Credit (check all that apply):

- |  |                                      |
|--|--------------------------------------|
| <input checked="" type="checkbox"/> Regular Credit | <input type="checkbox"/> Dual Credit |
| <input type="checkbox"/> Honors Credit             | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit                 |                                      |

Submitted by: Veronica Lukemeyer

**Curriculum Guide Description:**

This course is designed for students who need to improve their foundational reading skills. By focusing on reading comprehension, vocabulary building, organization and critical thinking, students in this class will build upon the fundamental skills learned concurrently in English 11 and 12. Identified students will be assigned to this course based upon test scores and teacher recommendations. This English course does not fulfill the English requirements for graduation. This course may be repeated for non-English elective credit. Students enrolled will receive a pass/fail grade.

**Primary Objective:**

Participation in this course will better allow students and teachers the ability to address concurrent skills in English 11 and 12. Since these English courses include skills that are necessary for mastery, this course will connect to the respective courses and skills. Students will not only receive assistance in foundational literacy skills, but also skills necessary for development in their English courses.

**Special Considerations:**

**Budgetary considerations:**

Personnel	\$
Supplies & Materials	\$
Capital outlay	\$
Other: _____	\$
<b>TOTAL:</b>	<b>\$0</b>

Grant Community High School District 124

**Course Proposal**

- |  |   |
|--|---|
| <input type="checkbox"/> New Course      | <input checked="" type="checkbox"/> Course Revision |
| <input type="checkbox"/> Course Deletion | <input type="checkbox"/> Title Change               |
| <input type="checkbox"/> Other           |   |

Year of Implementation: 2021/2022

Division: Health and Wellness

Title: **Introduction to Strength and Conditioning**

Course #: 0524

Prerequisite: None

Grade Level: **9, 10, 11**

Course Length: 1 Semester

Course Credit (check all that apply):

- |   |                                      |
|---|--------------------------------------|
| <input type="checkbox"/> Regular Credit | <input type="checkbox"/> Dual Credit |
| <input type="checkbox"/> Honors Credit  | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit      |                                      |

Submitted by: Blair Schoell

**Curriculum Guide Description:**

This course will provide an opportunity for students to learn fundamental knowledge about strength and conditioning. Students will learn the benefits of weight training and the proper form and fundamentals to safe weight training. This course will act as a springboard to the Advanced Strength and Conditioning course, offered Sophomore, Junior and Senior Year. This course is repeatable during Sophomore Year.

**Primary Objective:**

After developing the course curriculum, meeting with the Athletic Department, coaches, and over numerous PLT meetings, we believe that it is essential to offer this course to Freshman students. This change offers our teachers to have the first opportunity to set standards of safety, form, and prepare student athletes for the organizational necessities of strength and conditioning across their four years at Grant Community High School. It also opens the opportunity to offer the Advanced Strength and Conditioning class to Sophomores, allowing for students to begin and maintain their strength and conditioning programs during the day their sophomore year.

**Special Considerations:**

None

**Budgetary considerations:**

Personnel	\$
Supplies & Materials	\$
Capital outlay	\$
Other: _____	\$
<b>TOTAL:</b>	<b>\$0</b>

Grant Community High School District 124

**Course Proposal**

- |  |   |
|--|---|
| <input type="checkbox"/> New Course      | <input checked="" type="checkbox"/> Course Revision |
| <input type="checkbox"/> Course Deletion | <input type="checkbox"/> Title Change               |
| <input type="checkbox"/> Other           |   |

Year of Implementation: 2021-2022

Division: English

Title: ~~Reading Workshop~~ Academic Literacy I

Course #: 1319

Prerequisite: Department Approval

Grade Level: 9, 10, ~~11~~, 12

Course Length: one semester

Course Credit (check all that apply):

- |  |                                      |
|--|--------------------------------------|
| <input checked="" type="checkbox"/> Regular Credit | <input type="checkbox"/> Dual Credit |
| <input type="checkbox"/> Honors Credit             | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit                 |                                      |

Submitted by: Veronica Lukemeyer

**Curriculum Guide Description:**

This course is designed for students who need to improve their foundational reading skills. By focusing on reading comprehension, vocabulary building, organization and critical thinking, students in this class will build upon the fundamental skills learned concurrently in English 9 and 10. Identified students will be assigned to this course based upon test scores and teacher recommendations. This English course does not fulfill the English requirements for graduation. This course may be repeated for non-English elective credit. Students enrolled will receive a pass/fail grade.

**Primary Objective:**

Participation in this course will better allow students and teachers the ability to address concurrent skills in English 9 and 10. Since these English courses include skills that are necessary for mastery, this course will connect to the respective courses and skills. Students will not only receive assistance in

foundational literacy skills, but also skills necessary for development in their English courses.

**Special Considerations:**

**Budgetary considerations:**

Personnel	\$
Supplies & Materials	\$
Capital outlay	\$
Other: _____	\$
<b>TOTAL:</b>	<b>\$0</b>

Grant Community High School District 124

**Course Proposal**

- |   |  |
|---|--|
| <input type="checkbox"/> New Course                 | <input type="checkbox"/> Course Revision |
| <input checked="" type="checkbox"/> Course Deletion | <input type="checkbox"/> Title Change    |
| <input type="checkbox"/> Other                      |  |

Year of Implementation: 2021/2022

Division: Health and Wellness

Title: **Aerobics**

Prerequisite: "C" or better in previous two semester of physical education

Grade Level: 11th and 12th

Course Length: 1 Semester

Course Credit (check all that apply):

- |  |                                      |
|--|--------------------------------------|
| <input checked="" type="checkbox"/> Regular Credit | <input type="checkbox"/> Dual Credit |
| <input type="checkbox"/> Honors Credit             | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit                 |                                      |

**Submitted by:**

Blair Schoell

**Primary Objective:**

Remove Spin to accommodate 2021-2022 curriculum changes. This course will be replaced by Advanced Lifestyle Fitness.

**Special Considerations:**

**Budgetary considerations:**

Personnel	\$
Supplies & Materials	\$
Capital outlay	\$
Other: _____	\$

<b>TOTAL:</b>	<b>\$0</b>
---------------	------------

Grant Community High School District 124

**Course Proposal**

- |   |  |
|---|--|
| <input type="checkbox"/> New Course                 | <input type="checkbox"/> Course Revision |
| <input checked="" type="checkbox"/> Course Deletion | <input type="checkbox"/> Title Change    |
| <input type="checkbox"/> Other                      |  |

Year of Implementation: 2021/2022

Division: Health and Wellness

Title: **PE 11/12**

Prerequisite: None

Grade Level: 11, 12

Course Length: 2 Semesters

Course Credit (check all that apply):

- |  |                                      |
|--|--------------------------------------|
| <input checked="" type="checkbox"/> Regular Credit | <input type="checkbox"/> Dual Credit |
| <input type="checkbox"/> Honors Credit             | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit                 |                                      |

**Submitted by:**

Blair Schoell

**Primary Objective:**

Remove PE 11/12 to accommodate 2021-2022 curriculum changes. The deletion of this course allows students to choose the direction of the learning when it comes to Health and Wellness. Students will be choosing a course offered to Juniors and Seniors following the introductory courses offered Sophomore year.

**Special Considerations:**

**Budgetary considerations:**

Personnel	\$
Supplies & Materials	\$
Capital outlay	\$
Other: _____	\$

**TOTAL:** 76 \$0



Grant Community High School District 124

**Course Proposal**

- |   |  |
|---|--|
| <input type="checkbox"/> New Course                 | <input type="checkbox"/> Course Revision |
| <input checked="" type="checkbox"/> Course Deletion | <input type="checkbox"/> Title Change    |
| <input type="checkbox"/> Other                      |  |

Year of Implementation: 2021/2022

Division: Health and Wellness

Title: **Spin**

Prerequisite:

Grade Level: 11, 12

Course Length: 1 Semester

Course Credit (check all that apply):

- |  |                                      |
|--|--------------------------------------|
| <input checked="" type="checkbox"/> Regular Credit | <input type="checkbox"/> Dual Credit |
| <input type="checkbox"/> Honors Credit             | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> AP Credit                 |                                      |

**Submitted by:**

Blair Schoell

**Primary Objective:**

Remove Spin to accommodate 2021-2022 curriculum changes. This course will be replaced by Advanced Lifestyle Fitness.

**Special Considerations:**

**Budgetary considerations:**

Personnel	\$
Supplies & Materials	\$
Capital outlay	\$
Other: _____	\$

<b>TOTAL:</b>	<b>\$0</b>
---------------	------------



# Illinois State Board of Education

## 2020 Report Card Overview

September 2020





# Introductions

- Evan Stout – *Data Strategies and Analytics*
- Mark Hobneck – *Acting Director of Data Strategies and Analytics*
- Rae Clementz – *Director of Accountability*
- David Fangmeier – *Project Manager*
- Megan Griffin – *Director of Internal Communications*



# Webinar Tips

- **Tips for Listening**
  - Computer speakers
  - Headset connected to a computer
  - Telephone
- **Question and Answer**
  - Q&A will be held at the end of the webinar.
  - Please type your question into the chat box.
  - All chat box messages are logged.
  - Text questions will be posted in a Q&A document after the Webinar.
- **Troubleshooting**
  - If you are disconnected from the Webinar at any time, you can click the link that was provided to you in your email. Alternatively, you can re-register for the Webinar to gain access.
  - If you are listening via telephone and close out of the Webinar on your computer, you will be disconnected.





# Agenda

- The Report Card Timeline
- Upcoming Key Dates
- Educator Preview Opening
- Metrics Not Included in 2020 Report Card
- 2020 Summative Designation Review
- Impacted Metrics in 2020 Report Card
- New Metrics in 2020 Report Card
- Reminders
- Q & A



# The Report Card Timeline



- *Data Submission: Now through August*
- Data Review: July through August
- Data Finalization: August and September
- Publish Report: October





# Upcoming Key Dates

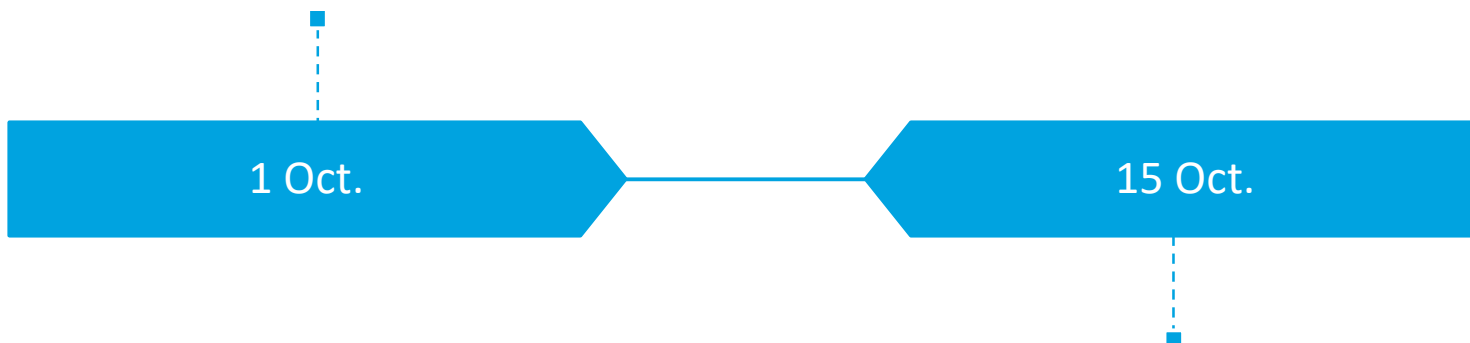
- Educator Preview *Early Access*:
  - Thursday, Oct. 1 by noon
- Educator Preview *Standard Access*:
  - Thursday, Oct. 15 by noon
- 2019 Report Card will be unavailable
  - Thursday, Oct. 29 at noon
- 2020 Report Card Release:
  - Friday, Oct. 30 at noon





# Educator Preview Opening

If your district **Certified** your data in the DRVT prior to the Superintendent Signoff deadline (Sept. 18), the Educator Preview will be available beginning Oct. 1.



If your district **did not Certify** the data in the DRVT, the Educator Preview will be available beginning Oct.15.







# Notification of Impacted Metrics

School Snapshot

Academic Progress

School Environment

Students

Accountability

Teachers

PRESIDENT HIGH SCHOOL (9 - 12)

GENERAL DISTRICT 101

Principal  
Ms. Lisa Leardi

District Superintendent  
Mrs. Jennifer Gill

Address  
101 S LEWIS ST  
SPRINGFIELD IL 62704  
(217) 525-3100

[ISBE Classic PDF Report Card](#)  
[Visit School Website](#)

+  
-

SPRINGFIELD

Woodside

Leaflet | OpenStreetMap, CartoDB

View At-a-Glance PDF

Items possibly impacted by COVID-19 are highlighted below. View item for more specific information.

The logo for the Illinois State Board of Education, featuring a circular seal with the text "STATE OF THE STATE OF ILLINOIS" and "1818-1918".

Illinois  
State Board of  
Education

85



# Metrics Not Included

- Assessments
  - Illinois Assessment of Readiness (IAR)
  - SAT
  - Dynamic Learning Maps Alternate Assessment (DLM-AA)
  - Illinois Science Assessment (ISA)
  - Growth Percentile- IAR
  - Assessment Participation Rate
  - Assessment Performance Scatterplots
  - Achievement Gap





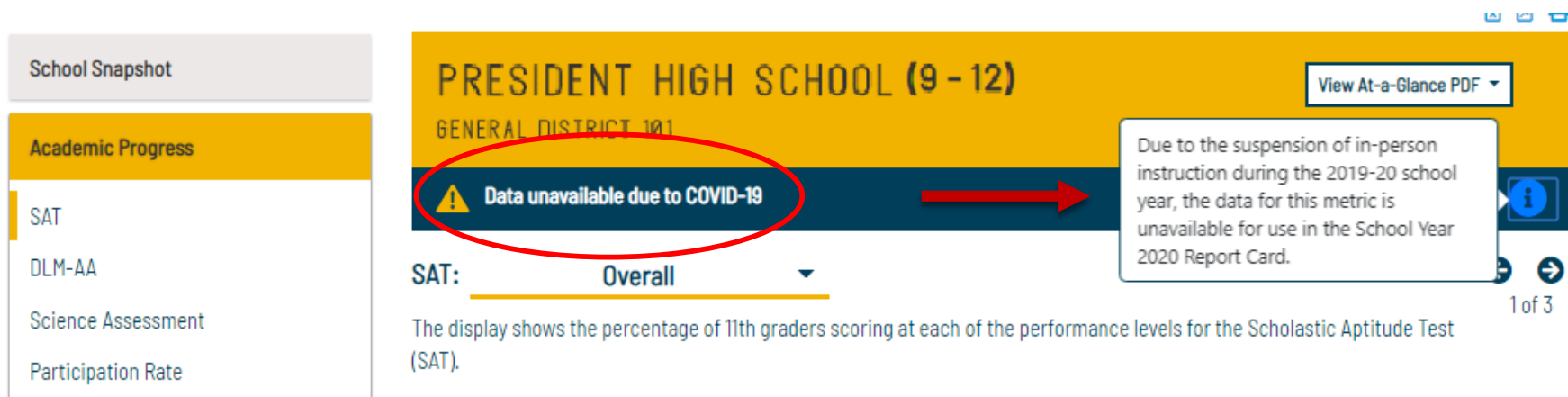
# Metrics Not Included

- Climate Survey
  - Due to the suspension of in-person instruction, not all schools were able to complete climate surveys. Displaying an incomplete dataset would not be comparable to statewide data from prior years. As a result, the Climate Survey will not be included in the 2020 Report Card. (5Essentials, AdvancED, CSCI).



# Metrics Not Included

- **Data Not Available**



The screenshot displays the 'School Snapshot' for President High School (9-12) in General District 101. The 'Academic Progress' section is highlighted, with 'SAT' selected. A red circle highlights a yellow warning icon and the text 'Data unavailable due to COVID-19'. A red arrow points from this message to a tooltip that reads: 'Due to the suspension of in-person instruction during the 2019-20 school year, the data for this metric is unavailable for use in the School Year 2020 Report Card.' Below the message, the 'SAT: Overall' section is shown, followed by a description: 'The display shows the percentage of 11th graders scoring at each of the performance levels for the Scholastic Aptitude Test (SAT).' A 'View At-a-Glance PDF' button is visible in the top right corner. The bottom right corner shows '1 of 3'.



# 2020 Summative Designation

- Summative Designations not calculated for 2020.
- **Per the approved ESSA Waiver Districts' Summative Designation from School Year 2019 will be reissued for School Year 2020.**

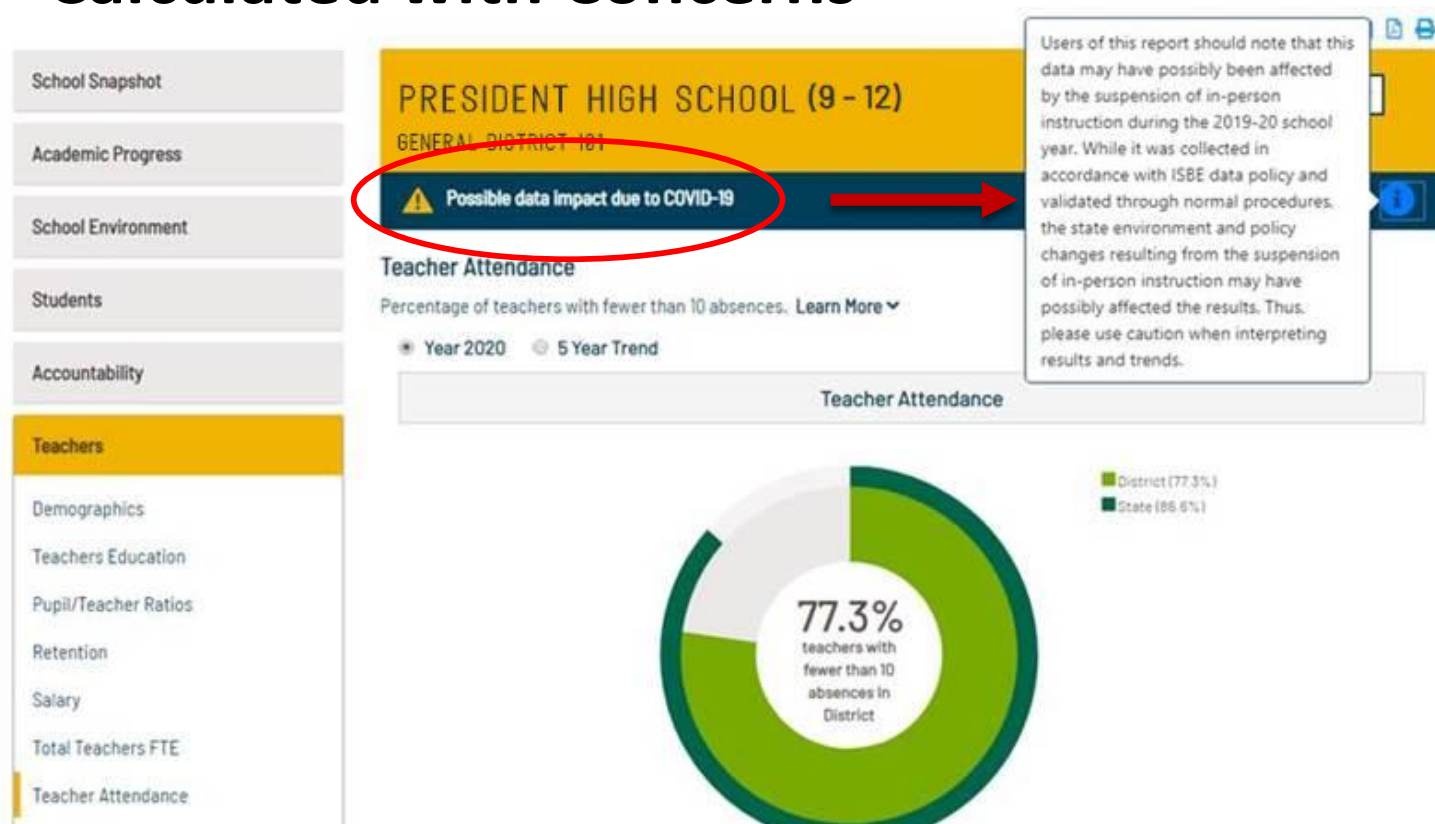


# Impacted Metrics

- **Calculated with Concerns**
  - Chronic Absenteeism
  - Chronic Truancy
  - Dropout Rate
  - Early College Coursework (Grades 9-12)
  - Freshman on Track
  - Graduation Rate (4, 5, 6 Year Cohorts)
  - Number of School Days
  - Student Attendance
  - Student Mobility
  - Teacher Attendance
  - Teacher Evaluation

# Impacted Metrics

- Calculated with Concerns



# Impacted Metrics

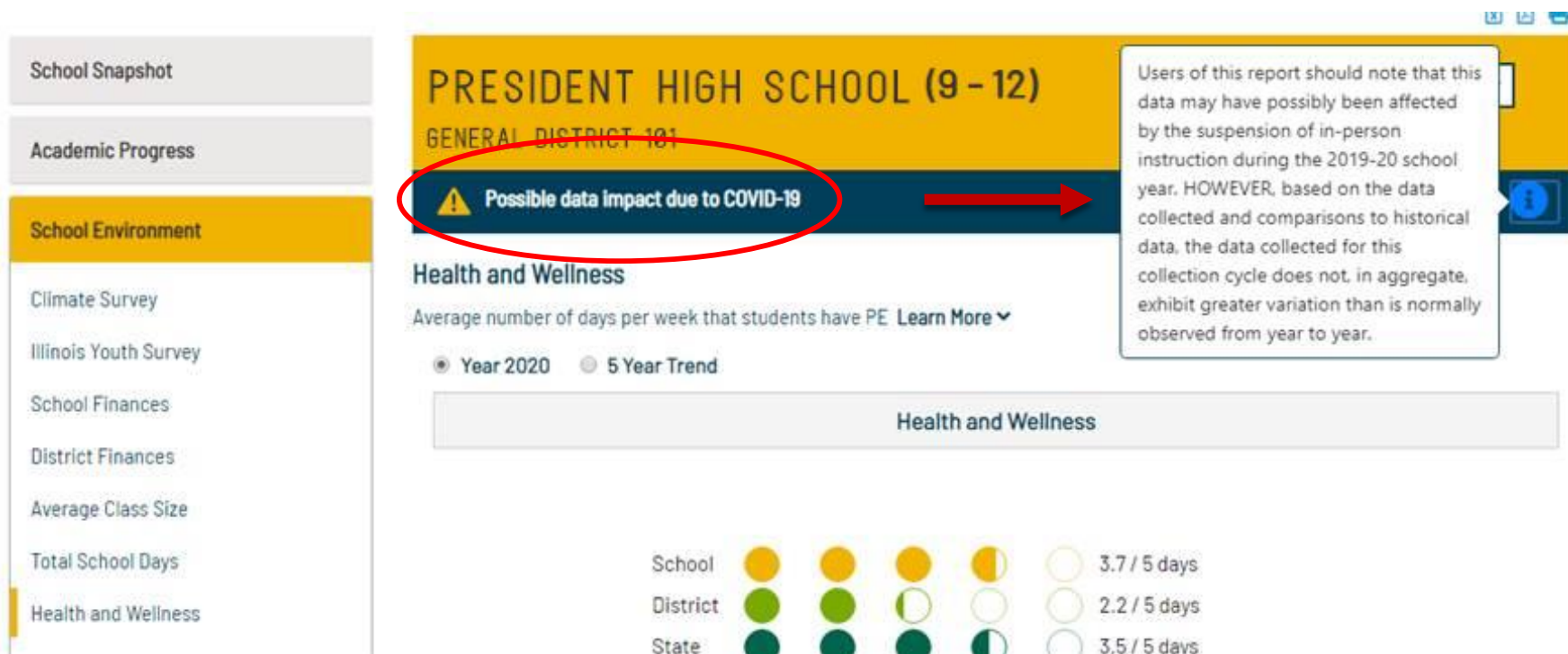


- **Caution Statewide Threshold (Margin of Error)**
  - Eighth Graders Passing Algebra I
  - Average Days of PE Per Week
  - Career and Technical Education Enrollment (CTE)



# Impacted Metrics

## Caution Statewide Threshold





# New Metrics in 2020

- **Gifted**

These new metrics will include the number and percent of the following:

- Students Assessed for Giftedness
- Students Identified as Gifted
- Students Assessed for Giftedness Taught by Gifted-Endorsed Teacher
- Number of Students Identified as Gifted Taught by Gifted-Endorsed Teacher
- District's Gifted Assessment and Academic Program Policy (link)

**Note: These metrics will not be available October 1 in Educator Preview**





# New Metrics in 2020

- **Illinois Youth Survey Participation**
  - Illinois Youth Survey (IYS) administered biennially since 1990.
  - The IYS is a self-reported survey designed to gather information about a variety of health and social indicators including substance use patterns and attitudes of Illinois youth.



# New Metrics in 2020



- **Early Learning**

- The Kindergarten Individual Development Survey (KIDS) is an **observational assessment tool**.
- Designed to help teachers, administrators, families and policymakers understand the developmental readiness of children entering Kindergarten.
- Kindergarten teachers collect observations within the first 40 days of school from three developmental areas.
- The 2020 Report Card will include data on percentages of Kindergarteners demonstrating readiness in the varying areas.

# New Metrics in 2020

- **School Improvement Funds**
  - Title I School Improvement – 1003(a)
  - Allocated to districts for schools designated as Targeted or Comprehensive to support school improvement.
    - Name of school(s) receiving funds
    - Year first identified
    - Level of support
    - Amount of 1003(a) funds received
    - Reason for receiving 1003(a) funds.



# Access Reminders

- Oct. 1 by noon for districts who **Certified**
- Oct. 15 by noon for remaining districts
- Oct. 29 public Report Card goes down at noon
- Oct. 30 publishes at noon for the public



# Questions





# Illinois State Board of Education

100 North First Street • Springfield, Illinois 62777-0001  
[www.isbe.net](http://www.isbe.net)

Darren Reisberg  
*Chair of the Board*

Dr. Carmen I. Ayala  
*State Superintendent of Education*

October 5, 2020

Dear Superintendent Sefcik,

All 50 states responded to the COVID-19 pandemic, which emerged in March 2020, by applying for and receiving a waiver of certain assessment and accountability requirements for the 2019-20 school year. The approved [ESSA Assessment and Accountability Waiver](#) requires that all schools be issued the same summative designation for 2020 that they received in 2019. We hope this stability allows you to continue to support and improve your schools as needed during these unprecedented times.

This reissued designation will be published on the 2020 Illinois Report Card, with a note regarding the impact of COVID-19 on summative designations. Please visit the [ISBE Report Card website](#) at [www.isbe.net/ilreportcard](http://www.isbe.net/ilreportcard) for more information about the 2020 Report Card and the ways it will be different because of COVID-19. The Illinois Report Card Educator Preview that will open on either October 1<sup>1</sup> or October 15<sup>2</sup> will allow you to view your designation as it will be displayed on the 2020 Report Card, along the various COVID-19 impact labels and other contextualizing information.

In the past, ISBE has released designations in conjunction with the Report Card. The designations, along with other Report Card data, were considered to be under an embargo until the official release of the Report Card. **The release of the 2020 Report Card will follow the same process as in the past; however, the 2020 summative designations will not be under embargo as they are the same as on the 2019 Report Card.** They will be posted to the ISBE Summative Designation page at [www.isbe.net/summative](http://www.isbe.net/summative) on

The chart attached to this letter officially identifies the school(s) in your district and their summative designation(s). Please contact the IL-EMPOWER Department at (312) 814-1088 or [IL\\_EMPOWER@ISBE.net](mailto:IL_EMPOWER@ISBE.net) if a school(s) in your district was previously identified for support and improvement in either 2018 or 2019 and there are questions about school improvement planning, supports, and expectations for this year. Please contact Rae Clementz, director of Accountability, at [aclement@isbe.net](mailto:aclement@isbe.net) if you have questions regarding 2020 summative designation(s). Please contact Denise Blaney, director of Title Grants, at [dblaney@isbe.net](mailto:dblaney@isbe.net) if you have questions on the School Improvement Grant and/or funding.

All previously identified schools received their Title I 1003(a) grant allocation for fiscal year 2021. Schools that were previously identified on the 2018 Report Card were in their first year of implementation of their School Improvement Plan in the 2019-20 school year. These schools are able to carry over unspent funds from FY 2020 and received an allocation equal to their Implementation Year 1 allocation. Their overall timeline is extended by one year, as follows:

<sup>1</sup> For those districts that certified their data in the Data Review and Verification Tool (DRVt).

<sup>2</sup> For those districts that did not certify their data in the DRVt.



### Cohort 2018

- SY 2018-19 Planning
- SY 2019-20 Implementation Year 1 (Interrupted)
- SY 2020-21 Implementation Year 1
- SY 2021-22 Implementation Year 2
- SY 2022-23 Implementation Year 3

Schools that were previously identified on the 2019 Report Card were in their planning year in SY 2019-20. These schools are expected to move forward toward Year 1 implementation, even though plans may need to be revisited in light of COVID-19 and its continuing impact on schools. Schools in Cohort 19 may use this year to revise and finalize their School Improvement Plan and/or to move forward with strategies and interventions they believe are ready for implementation and will benefit students. The overall timeline is extended by one year as follows:

### Cohort 2019

- SY 2019-20 Planning (Interrupted)
- SY 2020-21 Hybrid Planning / Implementation Year 1
- SY 2021-22 Implementation Year 1
- SY 2022-23 Implementation Year 2
- SY 2023-24 Implementation Year 3

Schools identified for Comprehensive Support in either 2018 or 2019 will continue to receive assistance from an ISBE school support coordinator and may collaborate with an approved IL-EMPOWER Learning Partner(s) to update and implement their School Improvement Plan. Schools identified for Targeted Support may continue to use the supports of an approved IL-EMPOWER Learning Partner(s) and can access the school support coordinators by contacting the School Support Hotline at (312) 814-1088.

Schools have received FY 2021 allocations determined by the same graduated funding model, adjusted according to the schedules identified above. Base funding amounts are:

<b>Comprehensive Support Schools</b>	<b>Targeted Support Schools</b>
\$100,000 in Year 1	\$30,000 in Year 1
\$65,000 in Year 2	\$20,000 in Year 2
\$35,000 in Year 3	\$10,000 in Year 3

Additional dollars above these base amounts are provided based on an Evidence-Based Funding formula that considers a school's enrollment and percentage of district adequacy.

ISBE staff look forward to working collaboratively with your district to ensure successful learning experiences for each child in every school.

Sincerely,



Dr. Ernesto Matias  
Education Officer

<b>School Name</b>	<b>Summative Designation</b>	<b>Reason for Designation</b>	<b>Type</b>
Grant Community High School	Commendable	All Students	HS

**To: Grant Community High School Board of Education**  
**From: Casey Duval, Assistant Director of Activities and Athletics**  
**Date: September 29, 2020**  
**Re: Esports Team- Pilot**

### **Esports Pilot Proposal**

Esports has been identified as an emerging sport by the Illinois High School Association. As our school looks for the next way to provide opportunities for students, Esports will provide students with the prospects to grow in academics, team building, and sportsmanship.

#### **Purpose and/or Goals:**

High school Esports can provide the same benefits that traditional sports have to offer. Esports foster an inclusive environment in which students will have a sense of community and compete as a team. Esports will provide students with skills aligned to critical thinking, STEM, and teamwork.

#### **Need or Demand for Organization**

There have been many students who have expressed an interest in an Esports team. GCHS currently has a Gamers Club which provides its members the opportunity to participate in video games, board games, and card based games, but not necessarily from a competitive format. An Esports team will allow GCHS students to compete against other Esports teams locally, regionally, and nationally. This opportunity would allow our students to showcase their individual talents and develop as a team.

(Many schools in the Northern Lake County Conference are looking to start Esports teams. With this in mind, we would hope to eventually build Esports into an official conference activity.)

#### **Target Student Participants**

The Esports team will be open to any student who wants to participate in competitive gaming and would like to participate in a team sport. Esports can engage any student who has access to a computer, a console, or a mobile device.

#### **Membership Requirements**

Students should attend as many meetings/practices as they are able. Attendance will be taken. Members will respect themselves, others, and the space in which meetings are held. Also, with this being a competitive activity, members will need to comply with the weekly eligibility requirements (passing five classes).

#### **Intended Activities**

Team members and the sponsor will work together to develop a strategy for the practicing and playing the approved game. (Approval of games will be made by the sponsor, the Director of Student Activities and the Principal.) This may include, but will not be limited to: rostering, playing time, leadership roles, character building, and sportsmanship.

The Esports sponsor will also create a set of guidelines for team members to follow, ie.: amount of time the student(s) are allowed to be engaged with the game(s), acceptable use of equipment (school issued vs. personal), on-line gaming etiquette, etc.

### **Meeting Requirements, Frequency and Time, Room or Space Allocations**

The club will meet once a week for practice throughout the school year. Once the competitive schedule is set, members will be expected to attend the practice and the competitions.

Potentially, meetings will be held in Room 106. The machines in this room should provide the minimum requirements to play the potential Esports games. If needed, the sponsor will work with the Technology Department to upgrade to the hardware.

### **Funding/Staffing Requirements**

Start up costs at this point will be minimal. PlayVs Inc., based out of Santa Monica, California, has offered an introductory rate of \$20.20 for the 20/21 school year. This cost could potentially rise to \$2000 for their “Annual Pass” in subsequent years. PlayVs currently offers four games (Rocket League, League of Legends, Fortnite, and SMITE) in the Fall and Spring seasons; they look to potentially add Madden Football, FIFA Soccer, and Chess to their Spring season. PlayVs is an official partner of the National Federation of State High School Associations (NFHS). An annual audit of the platform and its cost effectiveness, will be conducted by the sponsor and the Director of Student Activities.

We would also ask for the board to supply the club with the traditional \$500.00 seed money for their activity account.

For the pilot year, one sponsor should be sufficient. When determining pilot to official club status, it may be determined that multiple sponsors are needed based on membership numbers and scheduling. This decision can/should be made during the yearly, 1:1 sponsor/director meeting.

Thank you for taking this club proposal into consideration,

A handwritten signature in black ink, appearing to read 'Casey Duval'. The signature is stylized with a large 'C' and 'D'.

Casey Duval  
Assistant Director of Activities and Athletics

**To: Grant Community High School Board of Education**  
**From: Casey Duval, Assistant Director of Activities and Athletics**  
**Date: September 29, 2020**  
**Re: Special Olympics- Pilot**

### **Special Olympics Pilot Board Approval**

#### **Purpose/Goals**

The mission of Special Olympics is to provide sports training and athletic competition in a variety of Olympic-type sports for students with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.

Our goals include:

- Having our students discover new strengths and abilities, skills, and success through finding joy, confidence, and fulfillment on the playing field and in life.
- Fostering the acceptance and inclusion of all people by providing opportunities for our general education students to volunteer, earn service hours, build relationships and community with our Special Olympics population.
- Inspiring people in our communities and elsewhere to open their hearts to a wider world of human talents and potential.

#### **Need or Demand for the Group**

All of our students, regardless of special needs, should have the opportunity to join a team based on their sporting interests where they can build relationships, strengthen their skills, and experience success in competition.

All of our general education students should have exposure to such a community where they can actively participate and foster these relationships while promoting inclusion.

#### **Target Student Participants**

Students with intellectual disabilities, requiring additional accommodations, that are not always able to be fully met on a traditional sports team. This includes, but is not limited to, our Life Skills program, Transition program, and other District 124 students that are outplaced.

#### **Intended Activities**

Three seasons of varied sports in which students compete with local teams and within Special Olympics of Illinois (SOILL) sponsored tournaments and events. Such sports can include the following:

- Fall (August-October) Bocce Ball
- Winter (November-March) Basketball
- Spring (March-May) Track & Field

There are a multitude of other sporting options available that can be implemented later on according to student interest such as wrestling, gymnastics, swimming, etc.

Additional SOILL sponsored events from the past have included a Chicago Bears Training Camp, Windy City Bulls games, state and world championships, and more.

### **Meeting Requirements, Frequency and Time, Room or Space Allocations**

Practice should run 1-2 times per week (possibly Mondays and Thursdays) for an hour right after school (3:30-4:30). The space required depends on the season.

- Bocce ball requires an open field or we can partner with SRSNLC to utilize their space (both indoor and outdoor).
- Basketball requires a full court for most practices, occasionally a half court.
- Track & Field requires gym space during colder months, then access to track and field.

### **Financial/Staffing Requirement**

- Two coaches
  - Two coaches, placed accordingly on the stipend scale, are required to effectively run a Special Olympics team.
  - One acts as the head coach and liaison between parents, volunteers, staff, and Special Olympics Region B representatives. They ensure scheduling is complete, space available, and paperwork for SOILL is always up to date.
  - The second is in charge of leading the practices and planning the agenda for each practice.
  - Both coaches help run the practices and make decisions regarding student placement in competitions.
- Assistants
  - Hourly paid assistants, or paraprofessionals, are needed to help students with a needed 1:1 best participate in practice.
  - The number of athletes participating would dictate the number of assistants needed.

Thank you for taking this club proposal into consideration,

A handwritten signature in black ink, appearing to read 'Casey Duval', with a stylized, cursive script.

Casey Duval  
Assistant Director of Activities and Athletics

## Sixth Day Enrollment Summary

### GRANT COMMUNITY HIGH SCHOOL

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>9</b>	241	289	281	330	353	365	401	483	503	519	499	500	513	505	509	459	508	486	477	451	442	478	447	447
<b>10</b>	271	255	297	286	328	361	377	422	448	467	449	459	472	472	457	522	449	517	477	468	452	447	472	440
<b>11</b>	246	266	229	306	292	329	377	338	348	394	403	406	411	424	463	456	498	451	498	468	475	457	443	473
<b>12</b>	232	244	255	221	288	298	333	318	330	347	384	412	410	421	406	462	466	515	471	525	493	508	481	452
						(+ 38 ELSE WHERE E)																		
	<b>990</b>	<b>1054</b>	<b>1062</b>	<b>1143</b>	<b>1261</b>	<b>1391</b>	<b>1488</b>	<b>1561</b>	<b>1629</b>	<b>1727</b>	<b>1735</b>	<b>1777</b>	<b>1806</b>	<b>1822</b>	<b>1835</b>	<b>1899</b>	<b>1921</b>	<b>1969</b>	<b>1923</b>	<b>1912</b>	<b>1862</b>	<b>1890</b>	<b>1843</b>	<b>1812</b>

### GAVIN ELEMENTARY DISTRICT 37

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>K</b>	111	94	84	90	103	90	92	79	67	84	79	95	85	86	77	72	83	81	75	71	79	65	98	71
<b>1</b>	108	104	101	90	90	115	105	95	73	75	93	78	83	71	87	74	79	93	88	76	84	95	66	86
<b>2</b>	116	106	102	102	102	94	114	80	77	93	78	101	66	79	71	86	76	77	97	82	69	78	94	68
<b>3</b>	110	110	114	96	128	104	108	94	84	90	93	78	101	71	95	64	82	76	72	86	97	71	79	77
<b>4</b>	98	106	116	111	86	117	106	109	88	91	97	100	80	100	77	87	77	90	82	69	92	92	72	67
<b>5</b>	124	95	103	112	112	109	120	105	97	96	102	101	105	76	101	86	83	92	93	85	72	94	96	67
<b>6</b>	123	127	100	115	125	114	114	114	104	105	98	110	96	109	77	82	82	94	81	87	87	75	91	84
<b>7</b>	118	112	119	95	110	135	123	108	106	105	98	104	109	88	120	82	92	83	94	89	92	85	75	76
<b>8</b>	110	110	111	133	105	114	133	120	108	108	107	103	102	106	87	110	92	98	79	90	97	88	88	69
						(+28 Sp Ed)	(+17 Sp Ed)	(+29 Sp Ed)	(+17 Sp Ed)	(+24 Sp Ed)	(+22 Sp Ed)	20 Sp E	(+31 Sp Ed/ 13 Bilingu al)	(+18 Sp Ed/ 18 Bilingu al)	(+24 Sp Ed/ 16 Bilingu al)	(+51 Sp Ed/ 26 Bilingu al)	(+39 Sp Ed)	(+19 Sp Ed)	(+10 Sp Ed)	(+32 Sp Ed / on & off campus)	included in grade totals	(+23 SpEd-on & off campus & ELS)	(+9 off campus)	(+6 off campus)
	<b>1018</b>	<b>964</b>	<b>950</b>	<b>944</b>	<b>961</b>	<b>1020</b>	<b>1032</b>	<b>933</b>	<b>821</b>	<b>871</b>	<b>867</b>	<b>870</b>	<b>871</b>	<b>822</b>	<b>832</b>	<b>820</b>	<b>785</b>	<b>803</b>	<b>781</b>	<b>767</b>	<b>769</b>	<b>766</b>	<b>768</b>	<b>671</b>

### BIG HOLLOW ELEMENTARY DISTRICT 38

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>K</b>	48	45	49	67	81	106	118	128	140	169	157	176	206	171	190	189	196	194	193	173	187	179	186	163
<b>1</b>	54	49	47	68	93	113	118	147	169	162	188	175	198	224	179	202	238	189	203	192	166	179	178	173
<b>2</b>	70	60	48	62	73	105	120	121	153	185	163	195	185	201	217	184	202	205	184	201	188	170	187	155
<b>3</b>	56	69	61	61	74	98	119	126	129	165	175	163	200	175	202	221	192	160	192	190	199	197	172	180
<b>4</b>	60	55	63	81	73	86	103	128	135	112	163	183	175	205	182	188	228	178	178	200	191	202	200	172
<b>5</b>	67	62	54	76	79	101	96	115	126	143	142	163	179	178	204	189	200	213	181	179	194	207	209	190
<b>6</b>	59	69	63	70	88	98	109	106	119	142	148	145	170	192	178	204	191	195	205	190	192	198	208	205
<b>7</b>	56	64	68	66	77	106	123	121	125	134	141	147	166	180	190	185	209	176	183	208	191	196	200	203
<b>8</b>	57	51	64	74	72	87	112	127	127	125	126	140	153	170	178	193	187	190	176	184	211	193	196	189
						(+23 Sp Ed)	(+25 Sp Ed)	(+42 Sp Ed)	(+67 Sp Ed)	(+64 Sp Ed)	(+65 Sp Ed)	(+51 Sp Ed)	(+22 Sp Ed)		(+24 Sp Ed)	(+45 Sp Ed)	(+29 Sp Ed)	(+20 Sp Ed & 31 Outsource d)	(+8 Sp Ed & 31 Outsource d)	(+12 Sp Ed & 12 Outsource d)		(+12 Outsource d)	(+13 Outsource d)	
	527	524	517	625	710	923	1043	1161	1290	1401	1468	1487	1654	1696	1744	1800	1872	1751	1734	1741	1719	1721	1748	1643

### FOX LAKE ELEMENTARY DISTRICT 114

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	86	73	80	92	76	102	90	82	102	79	82	65	83	81	77	90	93	84	68	63	80	74	56	64
1	92	88	82	85	89	84	102	99	89	97	81	81	71	86	77	88	83	86	84	70	68	71	61	56
2	102	81	77	81	95	90	76	92	89	84	98	79	91	78	78	80	79	84	91	82	63	69	72	59
3	87	95	72	89	82	90	98	72	105	87	84	98	82	94	82	79	83	70	86	102	84	64	65	69
4	95	89	95	85	91	86	94	96	68	95	90	86	98	82	84	74	77	74	75	87	102	78	67	62
5	95	84	87	96	91	92	80	89	95	66	98	85	89	96	83	82	68	72	75	77	91	96	77	75
6	105	93	89	91	94	93	99	84	93	99	73	106	92	88	89	76	77	66	67	79	77	83	100	82
7	79	101	86	100	82	102	89	102	85	89	108	72	100	91	80	84	76	74	69	72	76	69	88	100
8	86	79	82	85	98	91	94	90	98	84	97	104	78	96	95	83	83	69	75	72	73	78	71	93
						17 SpEd															24 SpEd (incl above)			
	827	783	750	804	798	847	822	806	824	780	811	776	863	792	745	736	719	758	690	704	714	682	657	660

### ST. BEDE ELEMENTARY SCHOOL

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>K</b>	31	39	38	44	34	37	43	38	34	23	47	39	26	20	21	33	18	22	22	16	10	16	14	21
<b>1</b>	33	32	39	37	42	32	34	34	38	33	26	36	31	29	19	17	27	17	14	26	17	8	15	23
<b>2</b>	35	35	35	38	30	44	31	33	39	26	32	27	29	30	21	17	14	19	14	14	27	12	9	23
<b>3</b>	22	30	32	34	37	26	39	27	38	33	30	30	22	26	25	17	16	14	17	21	15	24	16	16
<b>4</b>	26	22	30	30	34	33	24	32	31	28	36	25	25	20	21	22	17	12	14	22	19	12	23	23
<b>5</b>	24	25	24	28	34	35	34	21	34	28	30	34	20	24	19	21	23	14	12	30	21	16	13	28
<b>6</b>	16	24	26	20	29	29	35	33	23	34	28	28	27	25	21	18	24	21	14	17	23	19	18	19
<b>7</b>	15	16	25	24	18	27	29	34	38	22	37	23	27	29	22	23	18	25	17	21	14	19	20	26
<b>8</b>	18	15	16	23	24	19	28	26	33	37	20	32	22	26	28	20	22	19	25	26	20	14	19	28
	<b>220</b>	<b>238</b>	<b>265</b>	<b>278</b>	<b>282</b>	<b>282</b>	<b>297</b>	<b>278</b>	<b>308</b>	<b>264</b>	<b>286</b>	<b>274</b>	<b>229</b>	<b>229</b>	<b>197</b>	<b>188</b>	<b>179</b>	<b>163</b>	<b>149</b>	<b>193</b>	<b>166</b>	<b>140</b>	<b>147</b>	<b>207</b>

### LAKE VILLA DISTRICT 41 (PALOMBI MIDDLE SCHOOL)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>7</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	77	84	158*	84	88	Not Available	79	86	73	68	77	69	53	54
<b>8</b>	N/A	N/A	34	21	33	53	67	64	82	73	59	73	155*	94	84	Not Available	95	77	78	88	76	81	68	52
	<b>N/A</b>	<b>N/A</b>	<b>34</b>	<b>21</b>	<b>33</b>	<b>53</b>	<b>67</b>	<b>64</b>	<b>82</b>	<b>73</b>	<b>136</b>	<b>157</b>	<b>313*</b>	<b>178</b>	<b>172</b>	Not Available	<b>174</b>	<b>163</b>	<b>151</b>	<b>156</b>	<b>153</b>	<b>150</b>	<b>121</b>	<b>106</b>

\*not accurate

incl. to all HS



# WINTER COACHING STAFF RECOMMENDATIONS 2020 - 2021

<b>Head Varsity</b>	<b>Wayne Bosworth</b>	<b>Boys Basketball</b>
Assistant	John Eiduke	
Assistant	Ross Purchatzke	
Assistant	<b>Open</b>	
Assistant	<b>Open</b>	
<b>Co-Head Varsity</b>	<b>Anna Bartels</b>	<b>Girls Basketball</b>
<b>Co-Head Varsity</b>	<b>Matt Lukemeyer</b>	
Assistant	Max Boton	
Assistant	<b>Open</b>	
Assistant	<b>Open</b>	
<b>Head Varsity</b>	<b>Tim Viscioni</b>	<b>Boys Bowling</b>
Assistant	Steve Brugioni	
<b>Head Varsity</b>	<b>Beth Miller</b>	<b>Girls Bowling</b>
Assistant	Sheryl Dempsey	
<b>Head Varsity</b>	<b>Marissa Kelley</b>	<b>Cheerleading</b>
Assistant	Kristin Kostakos	
Assistant	<b>Open</b>	
<b>Head Varsity</b>	<b>Vicki Shifley</b>	<b>Dance</b>
Assistant	Julia Beard	
<b>Head Varsity</b>	<b>Lenny Grodoski</b>	<b>Wrestling</b>
Assistant	Jim Cramer	
Assistant	Michael Gaughan	
Assistant	Mark Jolcover	
Assistant	Anthony Johnson	

**BULLDOGS**

**REVISED PERSONNEL REPORT**

Recommend the employment of the following individuals:

- Carol Barbarini, Bus Driver, \$20.81/hr., start date 10/15/2020
- Dawn Falco, Bus Driver, move from Full-Time to On-Call Sub
- **Michelle Soenksen, Payroll and Benefits Coordinator, \$50,000/yr., start date 10/1/2020**
- **Michelle Munaretto, Bookkeeper, \$38,000/yr., start date 10/1/2020**
- **Rita Gier, 10-month Health Aide at \$15/hr., start date 10/14/2020**
- **Vern Jones, Building Monitor 2020/21. \$15/hr., start date 10/19/2020**
- **Ashlyn Maifield, Full-time Substitute Teacher, 2020/21 school year at \$29,871.80/yr**
- **Randy Splitt, Full-time Substitute Teacher, 2020/21 school year at \$29,871.80/yr.**
- **AM Lobby and AM Commons Supervisions: Amy Gunsauillus, Walter Alvarenga, Mike Anderson, Michelle Vendegna, and Marissa Meyers**

Recommend accepting the retirement letters from:

- Wendi Hardina, Benefits/Payroll Coordinator, effective 10/30/2020
- Ruth Igyarto, Bus Driver, effective 10/31/2020

Notification of the FMLA requests from the following:

- Sandy Schlaf, Food Service, effective Oct. 19, 2020 – Feb. 1, 2021
- Tom DuBois, Bus Driver, effective Oct. 1, 2020 – Jan. 14, 2021
- Krista Koske, Teacher, effective Oct. 5, 2020 – Jan. 15, 2021
- **Ellen Skolar, Teacher, effective Jan. 4, 2021 – Feb. 26, 2021**

**Increase daily substitute teacher pay from \$115 to \$175 through the remainder of 2020/21 school year.**

Board of Education,

I am writing to notify you that I will be retiring from my position as Benefits/Payroll Coordinator. My last day with October 30, 2020.

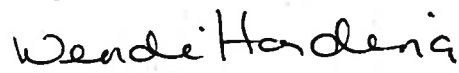
The decision to leave Grant has not been an easy one for me. My husband's position is being eliminated at work so we felt that it was a sign to move onto the next phase of our life. We will be moving to be closer to our family and feel very blessed that we have the opportunity to do so.

I realize that leaving my position during this unprecedented time will be an inconvenience and if there is anything I can do to help with the transition please know that I will be available and willing to help. I believe with all my heart that the dedicated personnel in the Business Office will do an excellent job in my absence.

I have enjoyed working at Grant and wish to personally thank Christy Sefcik and Beth Reich for all the help and support they have given me over the past 19 years of employment. This has been the most challenging, frustrating, fun job I have ever had and I have made life-long friends here and in this community and I will miss it terribly!

With that said I wish all the best to you personally and the continued success and happiness.

Regards,

  
Wendi Hardina

## FAMILY AND MEDICAL LEAVE REQUEST FORM

**Name:**                    **Sandy Schlaf**

**Title:**                    **Food Service**

**Seniority Date:**      **November 1, 2010**

**Date of Request:**    **September 23, 2020**

**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: **October 19, 2020**      Ending: **February 1, 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: Sandy Schlaf

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 October 19, 2020** and is scheduled to **end on February 1, 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:** Tom DuBois

**Title:** Bus Driver

**Seniority Date:** August 11, 2014

**Date of Request:** September 22, 2020

**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: **October 1, 2020** Ending: **January 14, 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.



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## FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Tom DuBois

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 October 1, 2020** and is scheduled to **end on January 14, 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:** Krista Koske  
**Title:** Teacher  
**Seniority Date:** August 22, 2000  
**Date of Request:** October 2, 2020

**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: **October 5, 2020** Ending: **January 15, 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.





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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: Krista Koske

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 October 5, 2020** and is scheduled to **end on January 15, 2021**. The stated purpose for your leave is **expected placement of a child for adoption** 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

### **Fall SAT: Senior Administration**

The administrative team, led by Greg Urbaniak, has been working diligently to coordinate SAT testing for current seniors, as they were not able to take the State-mandated assessment last spring amid lock-down orders. This assessment is required to receive a diploma.

Grant's rescheduled testing day is Wednesday, October 14, 2020. To facilitate the administration of the SAT with Essay while meeting gathering and physical distancing limitations, students will be tested in two groups on a staggered start with Group A arriving on campus at 7:45 a.m. and Group B students arriving at 8:45. All testing will be completed by 1:10 pm and 2:10 pm respectively. Group assignments will be posted on October 5, and transportation is being provided, by request, for all students in need. Breakfast and lunches are being provided, as College Board is allowing food to be eaten in testing rooms for this year only.

To keep testing room numbers to approximately ten or fewer students, many proctors and hall monitors are needed. To train staff for the complicated pandemic testing procedures, meetings are being held on the afternoon of October 7.

### **Student Non-Compliance with Health Records and Immunizations Requirements**

October 15 is the State-mandated deadline when schools are required to exclude students from campus activities via medical suspension if they have not received their required health documentation and immunizations. Despite the pandemic and remote learning, the State has informed us that expectations regarding compliance has not changed. Families who are not in compliance, in the last month alone, have been mailed two letters, sent two emails, received at least one phone call from our Nurse's Assistant, and were contacted via pre-recorded calls from our School Nurse. Our three Deans have stepped in this year to assist with compliance as well.

Being in fully remote learning up to this point in the year, has proven to further complicate this difficult, annual task. As of October 1, 145 seniors had not provided vaccination documentation and 167 freshmen, sophomores, and juniors lacked physicals. This is significantly up from previous years at this time. Before any students are excluded from campus activities, resources are provided to them regarding how to obtain the necessary medical services. Our goal is to meet the requirements of the State, but we also work find ways to keeps students engaged and assist with families as much as possible.

### **Co-Curricular Clubs and Activities**

Co-curricular sponsors continue to get creative with their groups and find new ways to engage students while learning remotely. All clubs and activities typically underway at this time have begun, in some fashion, to engage members in activities.

In order to receive approval to run activities, sponsors must provide a proposal of how the extra-curricular activity will be conducted in the following scenarios: fully remote, hybrid, and in-person. Sponsors are attempting to mirror hours and meetings as done so in previous regular school years. The proposals are reviewed by the Activity Director, Assistant Principal, or Principal.

The breadth of the activities offered at Grant is expansive, and we are working with sponsors to facilitate both remote and in-person activities. Safety protocols, attendance tracking, and facility usage expectations mirror those for athletics as we are placing a premium on student safety.

### **Parent-Student-Teacher Conferences**

After looking at the historical numbers of parents attending conferences and considering the required cleaning and safety measures, we decided to, once again, reimagine how we host a community event. Therefore, we are currently in the planning phase of preparing for Zoom calls for parent-student-teacher conferences. The original dates of the end of October are still being targeted. We are working to set up an easy to use sign up and Zoom system for parents and teachers. With parent cooperation and communication more important than any other year, we believe it is important to make an event like this work for parents, students, and teachers. Future updates will be provided to the Board regarding the execution of conferences.

### **In-Person Learning Update: Transitions, LOP, and Bulldog Remote Learning Support**

For the past several weeks, following State guidance, students with the greatest need and those at higher risk for academic regression have been coming to campus for in-person learning. Two of the three groups, LOP and Transitions, are special education students. The third group, Bulldog Remote Learning Support Program, are students who are academically struggling, disengaged with their learning, or do not have an appropriate place at home to learn.

The two special education programs continue to run smoothly. Attendance is consistent in them, and they are accomplishing their goal of continuing student's education. The LOP program's concurrent instructional model is serving both in-person and remote learners simultaneously. Those teachers' early efforts at concurrent instruction have had the secondary benefit of providing our learning community valuable insights into the nuances of our blended teaching model.

The Bulldog Remote Learning Support Program continues to evolve. Generally more reluctant learners, the Student Engagement Team is working diligently to keep these students motivated and on track. The greatest challenge has been getting families to agree to the program and physically getting students on campus daily. The Student Engagement Team is working daily to email and call students as well as conducting weekly home visits to students we have identified as needing support. Encouragingly, what started with only 20 students attending has ballooned up to nearly 50 on a daily basis. Moreover, teachers excited at the prospect of seeing their students are pulling these students into their classes and providing direction instruction and finding ways to keep students moving forward.

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**

**FOX LAKE, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2020**

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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, 2020, 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, 2020, 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, 2020, 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.

## ***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 supplemental information on pages 5-9 and 51-59 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 is 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 October 1, 2020, 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

October 1, 2020  
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, 2020, 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 October 1, 2020, 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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

October 1, 2020  
Waukegan, Illinois

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

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, 2020. 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, 2020 by \$101,811,581 (net position). Of this amount, \$26,676,684 (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 decreased by \$1,575,249.
- At June 30, 2020, the District's governmental funds reported combined fund balances of \$34,694,831, a decrease of \$2,011,255 over the prior year due to anticipated expenses related to a planned construction project being realized. Approximately 76.9% of this amount, \$26,676,684, may be used to finance day-to-day operations (unassigned fund balance), which was approximately 80.5% 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, 2020  
(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 decreased by \$1,152,577 to \$26,676,684. The Operations & Maintenance Fund's fund balance decreased by \$300,647 to \$1,672,251 and the Transportation Fund's fund balance decreased by \$544,325 to \$1,409,252.

*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 a separate Statement of Assets, Liabilities, and Net Position Arising from Cash Transactions on page 16, and a Statement of Cash Receipts, Disbursements and Changes in Fund Balance on page 50. We exclude these activities from the District's other financial statements because 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 17-39.

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**  
(Continued)

**THE DISTRICT AS A WHOLE**

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

Net Position	GOVERNMENTAL ACTIVITIES	
	2020	2019
Current and other assets	\$ 34,694,831	\$ 36,706,086
Capital Assets	67,116,750	66,680,744
Total Assets	<u>\$ 101,811,581</u>	<u>\$ 103,386,830</u>
Current Liabilities	\$ -	\$ -
Long-term debt outstanding	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 101,811,581</u>	<u>\$ 103,386,830</u>
Net Assets:		
Invested in capital assets, net of related debt	\$ 67,116,750	\$ 66,680,744
Restricted	8,018,147	8,876,825
Unrestricted	26,676,684	27,829,261
Total Net Position	<u>\$ 101,811,581</u>	<u>\$ 103,386,830</u>
Changes in Net Position	GOVERNMENTAL ACTIVITIES	
	2020	2019
<u>Receipts</u>		
Program Receipts		
Charges for services	\$ 712,704	\$ 1,015,660
Operating grants	12,600,517	11,216,437
Capital grants	-	-
General Receipts		
Property taxes	20,365,013	20,118,292
Other taxes	308,121	281,483
Earnings on investments	752,739	642,709
General state aid	4,768,784	4,429,726
Other	83,602	130,005
Total Revenues	<u>\$ 39,591,480</u>	<u>\$ 37,834,312</u>
<u>Disbursements</u>		
Program Disbursements		
Instruction	\$ 25,853,095	\$ 23,860,071
Support services	12,877,486	12,532,396
Community services	83,927	78,183
Interest on long-term debt	-	-
Depreciation - unallocated	2,352,221	2,350,664
Total Disbursements	<u>\$ 41,166,729</u>	<u>\$ 38,821,314</u>
Increase (Decrease) in net position	<u>\$ (1,575,249)</u>	<u>\$ (987,002)</u>
Net Position - Beginning	103,386,830	104,373,832
Net Position - Ending	<u>\$ 101,811,581</u>	<u>\$ 103,386,830</u>

The net position of the District's governmental activities' decreased by \$1,575,249. 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 — decreased by \$1,152,577 to \$26,676,684.

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

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**  
(Continued)

**THE DISTRICT'S FUNDS**

At June 30, 2020, 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 \$34,694,831, which is below last year's total of \$36,706,086. The primary reasons for the governmental funds decrease was due to capital project fund expenses.

*General Fund Budgetary Highlights*

The July 1, 2019 to June 30, 2020 budget was approved by the Board of Education on June 20, 2019, and was amended on March 21, 2020 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, 2020.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*Capital Assets*

At June 30, 2020, the District had \$67,116,750 invested in capital assets, including land, land improvements, buildings and furniture and equipment, as shown below.

<u>Capital Assets at Year End, net of depreciation</u>	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Land and Improvements	\$ 8,012,009	\$ 8,319,004
Buildings	55,915,127	55,384,886
Furniture and Equipment	3,189,614	2,976,854
Totals	<u>\$ 67,116,750</u>	<u>\$ 66,680,744</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 2021 budget calls for it to spend \$1,285,065 for capital projects, primarily for the completion of renovations and repairs to the existing parking lot, furnishings and equipment related to these, 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, 2020**  
**(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 recent passage and implementation of more equitable school funding reform. Property values are beginning to rise however commercial growth continues to be limited. There has been a slight increase in residential growth with construction re-starting on previous subdivisions. 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, 2020**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Investments	\$ 34,694,831
Capital Assets	
Land	\$ 4,190,703
Land Improvements	6,497,234
Buildings	79,603,481
Furniture and Equipment	10,999,342
Less Accumulated Depreciation	(34,174,010)
Total Capital Assets, Net	<u>\$ 67,116,750</u>
Total Assets	<u>\$ 101,811,581</u>
 <b>LIABILITIES</b>	 <u>\$ -</u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 67,116,750
Restricted	
Operations and Maintenance	1,672,251
Transportation	1,409,252
Municipal Retirement/Social Security	1,006,916
Working Cash	3,929,728
Unrestricted	<u>26,676,684</u>
 <b>TOTAL NET POSITION</b>	 <u><u>\$ 101,811,581</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, 2020**

FUNCTION/PROGRAMS	Program Receipts			Net (Disbursements) Receipts and Change in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities Total
Governmental Activities				
Instruction				
Regular	\$ 18,308,719	\$ 307,651	\$ 10,709,361	\$ (7,291,707)
Special Education	5,113,902	-	499,439	(4,614,463)
Career & Tech Education	719,164	-	11,053	(708,111)
Interscholastic	1,512,286	-	-	(1,512,286)
Summer School	45,329	-	-	(45,329)
Driver's Education	153,695	-	-	(153,695)
Supporting Services				
Pupils	1,753,362	-	-	(1,753,362)
Instructional Staff	1,695,027	-	-	(1,695,027)
General Administration	1,468,696	-	-	(1,468,696)
School Administration	736,070	-	-	(736,070)
Business	6,572,615	405,053	1,380,664	(4,786,898)
Central	651,716	-	-	(651,716)
Community Services	83,927	-	-	(83,927)
Depreciation-Unallocated	2,352,221	-	-	(2,352,221)
Total Governmental Activities	\$ 41,166,729	\$ 712,704	\$ 12,600,517	\$ (27,853,508)
GENERAL RECEIPTS				
Taxes				
Property Taxes, levied for general purposes				\$ 18,512,790
Property Taxes, levied for other specific purposes				1,852,223
Personal Property Replacement				308,121
Unrestricted Earnings on Investments				752,739
General State Aid				4,768,784
Other				83,602
TOTAL GENERAL RECEIPTS				\$ 26,278,259
CHANGE IN NET POSITION				\$ (1,575,249)
NET POSITION - BEGINNING				103,386,830
NET POSITION - ENDING				\$ 101,811,581

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, 2020

	General Fund	Special Revenue Funds					Debt Service Fund	Capital Projects Fund	
		Operations & Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Working Cash Fund	Bond & Interest Fund			Total Governmental Funds
<b>ASSETS</b>									
Cash and Investments	\$ 26,676,684	\$ 1,672,251	\$ 1,409,252	\$ 1,006,916	\$ 3,929,728	\$ -	\$ -	\$ -	\$ 34,694,831
<b>TOTAL ASSETS</b>	<b>\$ 26,676,684</b>	<b>\$ 1,672,251</b>	<b>\$ 1,409,252</b>	<b>\$ 1,006,916</b>	<b>\$ 3,929,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,694,831</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>LIABILITIES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>									
Restricted									
Operations & Maintenance	\$ -	\$ 1,672,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672,251
Transportation Services	-	-	1,409,252	-	-	-	-	-	1,409,252
Employee Benefits Payments	-	-	-	1,006,916	-	-	-	-	1,006,916
Interfund Borrowing	-	-	-	-	3,929,728	-	-	-	3,929,728
Bond Payments	-	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-	-
Unassigned	26,676,684	-	-	-	-	-	-	-	26,676,684
<b>TOTAL FUND BALANCES</b>	<b>\$ 26,676,684</b>	<b>\$ 1,672,251</b>	<b>\$ 1,409,252</b>	<b>\$ 1,006,916</b>	<b>\$ 3,929,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,694,831</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,676,684</b>	<b>\$ 1,672,251</b>	<b>\$ 1,409,252</b>	<b>\$ 1,006,916</b>	<b>\$ 3,929,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,694,831</b>

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, 2020**

Total Fund Balances - Governmental Funds	\$	34,694,831
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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 \$101,290,760, and the accumulated depreciation is \$(34,174,010).		67,116,750
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Long-Term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		-
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Total Net Position of Governmental Activities	\$	101,811,581
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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, 2020**

	General Fund	Special Revenue Funds					Debt Service Fund	Capital Projects Fund	Total Governmental Funds
		Educational Fund	Operations and Maintenance Fund	Transportation Fund	Retirement/Social Security Fund	Working Cash Fund			
<b>RECEIPTS</b>									
Taxes	\$ 14,799,621	\$ 3,983,690	\$ 712,402	\$ 827,498	\$ 349,923	\$ -	\$ -	\$ -	\$ 20,673,134
Tuition	48,972	-	-	-	-	-	-	-	48,972
Earnings on Investments	635,479	37,690	33,396	11,745	34,429	-	-	-	752,739
Food Service Fees	405,053	-	-	-	-	-	-	-	405,053
Pupil Activity Fees	258,679	-	-	-	-	-	-	-	258,679
Contributions	-	46,297	-	-	-	-	-	-	46,297
Other	3,247	34,058	-	-	-	-	-	-	37,305
State Aid	15,165,242	400,000	1,137,466	-	-	-	-	-	16,702,708
Federal Aid	666,593	-	-	-	-	-	-	-	666,593
<b>TOTAL RECEIPTS</b>	<b>\$ 31,982,886</b>	<b>\$ 4,501,735</b>	<b>\$ 1,883,264</b>	<b>\$ 839,243</b>	<b>\$ 384,352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,591,480</b>
<b>DISBURSEMENTS</b>									
Current									
Instruction									
Regular	\$ 18,188,670	\$ -	\$ -	\$ 120,049	\$ -	\$ -	\$ -	\$ -	\$ 18,308,719
Special Education	2,497,497	-	-	48,600	-	-	-	-	2,546,097
Career & Tech Education	711,017	-	-	8,147	-	-	-	-	719,164
↳ Interscholastic	1,467,358	-	-	44,928	-	-	-	-	1,512,286
↳ Summer School	44,759	-	-	570	-	-	-	-	45,329
Driver's Education	151,822	-	-	1,873	-	-	-	-	153,695
Supporting Services									
Pupils	1,701,901	-	-	51,461	-	-	-	-	1,753,362
Instructional Staff	1,663,485	-	-	31,542	-	-	-	-	1,695,027
General Administration	1,447,589	-	-	21,107	-	-	-	-	1,468,696
School Administration	717,250	-	-	18,820	-	-	-	-	736,070
Business	1,137,974	2,704,145	2,186,666	341,103	-	-	-	-	6,369,888
Central	620,894	-	-	30,822	-	-	-	-	651,716
Community Service	83,927	-	-	-	-	-	-	-	83,927
Nonprogrammed Charges									
Special Education	2,421,306	95,386	-	51,113	-	-	-	-	2,567,805
Other Payments to In-State Governments	-	-	202,727	-	-	-	-	-	202,727
Capital Outlay	280,014	466,904	38,196	-	-	-	-	2,003,113	2,788,227
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 33,135,463</b>	<b>\$ 3,266,435</b>	<b>\$ 2,427,589</b>	<b>\$ 770,135</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,003,113</b>	<b>\$ 41,602,735</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (1,152,577)</b>	<b>\$ 1,235,300</b>	<b>\$ (544,325)</b>	<b>\$ 69,108</b>	<b>\$ 384,352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,003,113)</b>	<b>\$ (2,011,255)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In	\$ -	\$ 264,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 2,064,053
Transfers Out	-	(1,800,000)	-	-	-	-	(264,053)	-	(2,064,053)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ (1,535,947)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (264,053)</b>	<b>\$ 1,800,000</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,152,577)</b>	<b>\$ (300,647)</b>	<b>\$ (544,325)</b>	<b>\$ 69,108</b>	<b>\$ 384,352</b>	<b>\$ (264,053)</b>	<b>\$ (264,053)</b>	<b>\$ (203,113)</b>	<b>\$ (2,011,255)</b>
<b>FUND BALANCE - JULY 1, 2019</b>	<b>27,829,261</b>	<b>1,972,898</b>	<b>1,953,577</b>	<b>937,808</b>	<b>3,545,376</b>	<b>264,053</b>	<b>203,113</b>	<b>203,113</b>	<b>36,706,086</b>
<b>FUND BALANCE - JUNE 30, 2020</b>	<b>\$ 26,676,684</b>	<b>\$ 1,672,251</b>	<b>\$ 1,409,252</b>	<b>\$ 1,006,916</b>	<b>\$ 3,929,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,694,831</b>

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, 2020**

Excess of Receipts and Other Financing Sources Over (Under)		
Disbursements and Other Financing (Uses) - Governmental Funds	\$	(2,011,255)

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 capital outlay \$2,788,227 exceeds depreciation expense \$2,352,221.		436,006
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Issuing long-term debt provides current financial resources to governmental funds, but the issuance increases long-term liabilities in the statement of net assets. Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. During the year, the amount long-term debt principal paid was \$-0-.		-
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		<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <b>\$ (1,575,249)</b>
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Change in Net Position of Governmental Activities

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
STATEMENT OF ASSETS, LIABILITIES, AND NET POSITION ARISING FROM  
CASH TRANSACTIONS - FIDUCIARY FUNDS  
STUDENT ACTIVITIES & SERVICE ACCOUNTS  
JUNE 30, 2020

ASSETS

Cash and Investments	\$	393,189
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TOTAL ASSETS	\$	393,189
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LIABILITIES

Due to Student Groups	\$	351,343
Due to Employees		41,846

TOTAL LIABILITIES	\$	393,189
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NET POSITION	\$	-
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See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

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.

*New Accounting Standards*

During fiscal year 2020, the District adopted or considered the following GASB statements:

- GASBS No. 83, *Certain Asset Retirement Obligations*
- GASBS No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

*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, 2020  
(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 Types.* 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. The Agency Funds (Activity Funds) include both Student Activity Funds and Service Accounts. They account for assets held by the District as agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets, except that certain service account assets represent District activities and are shown as an interfund receivable/payable. This arrangement is for convenience only.

*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, 2020

(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, 2020  
(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, 2019 to June 30, 2020 budget, was passed on June 20, 2019, and was amended on March 21, 2020.

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, 2020  
(Continued)

2. CASH AND INVESTMENTS (continued)

*Deposits (continued)*

At June 30, 2020, the carrying amount of the District's deposits was \$10,791,446, which excludes a \$400 petty cash fund. The deposits in the Student Activity accounts had a carrying amount of \$393,189. At year end, the District and Student Activity account bank balances were \$11,087,158 and \$400,377 respectively. As of June 30, 2020, \$1,799,938 of the combined entity's bank balance of \$11,487,535 was exposed to custodial credit risk as follows:

	Bank Balance
Collateralized with securities held by the pledging financial institution	\$ 1,799,938

*Investments*

As of June 30, 2020, 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	\$ 1,515,149	\$ 1,515,149	6%
Illinois School District Liquid Asset Fund	N/A	14,587,836	14,587,836	61%
ISDLAF+ Term Series	N/A	7,800,000	7,800,000	33%
Total Investments		<u>\$ 23,902,985</u>	<u>\$ 23,902,985</u>	<u>100%</u>

The School District adopted the new accounting guidance as established by GASB 72 *Fair Value Measurement and Application* during the year ended June 30, 2016. This statement affected the reporting of certain investments as shown in the table above. There was a decrease in value of \$10,220 over the prior year, which has been recorded in the financial statements as a decrease of asset value and investment income.

*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, 2020**  
(Continued)

**3. CAPITAL ASSETS AND DEPRECIATION**

	Balance July 1, 2019	Additions	Transfers/ Deletions	Balance June 30, 2020
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	77,578,055	2,025,426	-	79,603,481
Equipment	9,528,695	762,801	-	10,291,496
Transportation Equipment	707,846	-	-	707,846
Total Capital Assets Being Depreciated	<u>\$ 94,311,830</u>	<u>\$ 2,788,227</u>	<u>\$ -</u>	<u>\$ 97,100,057</u>
Less Accumulated Depreciation for:				
Land Improvements	\$ (2,368,933)	\$ (306,995)	\$ -	\$ (2,675,928)
Building and Improvements	(22,193,169)	(1,495,185)	-	(23,688,354)
Equipment	(6,697,302)	(543,972)	-	(7,241,274)
Transportation Equipment	(562,385)	(6,069)	-	(568,454)
Total Accumulated Depreciation	<u>\$ (31,821,789)</u>	<u>\$ (2,352,221)</u>	<u>\$ -</u>	<u>\$ (34,174,010)</u>
Total Capital Assets being Depreciated, net of Accumulated Depreciation	<u>\$ 62,490,041</u>	<u>\$ 436,006</u>	<u>\$ -</u>	<u>\$ 62,926,047</u>
Capital Assets, net of Accumulated Depreciation	<u>\$ 66,680,744</u>	<u>\$ 436,006</u>	<u>\$ -</u>	<u>\$ 67,116,750</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, 2020, 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, 2020  
(Continued)

4. LONG-TERM DEBT (continued)

As of June 30, 2020, all bonded debt has been paid in full.

*Debt Limit*

The Illinois School Code limits the amount of indebtedness to 6.9 percent of \$927,557,050, the most recent available assessed valuation of the District. The District's remaining debt margin at June 30, 2020, is \$64,001,436, 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, 2020  
(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. No funds are currently assigned.

*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 \$8,018,147 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/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(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, 2021. 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, 2019 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  
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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, 2020, 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 \$10,182,691 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, 2020, were \$73,580.

*Federal and Special Trust Fund Contributions:* When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal trust funds. For the years ended June 30, 2020, salaries totaling \$10,103 were paid from federal and special trust funds that required employer contributions of \$1,077.

*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, 2020, 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, 2019, 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	\$ 1,317,778
State's proportionate share of the net pension liability associated with the District	93,784,799
	<u>\$ 95,102,577</u>



GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
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6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, and rolled forward to June 30, 2019. The 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, 2019, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2019, the District's proportionate share was 0.0016247164 percent, which was an increase (decrease) of (0.0000539368) from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$10,182,691 and revenue of \$10,182,691 for support provided by the state.

*Actuarial Assumptions*

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: 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, 2019 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, 2018 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities Large Cap	15.0%	6.30%
U.S. Equities Small/Mid Cap	2.0%	7.70%
International Equities Developed	13.6%	7.00%
Emerging Market Equities	3.4%	9.50%
U.S. Bond Core	8.0%	2.20%
U.S. Bonds High Yield	4.2%	4.40%
International Debt Developed	2.2%	1.10%
Emerging International Debt	2.6%	4.40%
Real Estate	16.0%	5.20%
Real Return	4.0%	1.80%
Absolute Return	14.0%	4.10%
Private Equity	15.0%	9.70%
	<u>100.0%</u>	

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

*Discount Rate*

At June 30, 2019, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2018 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2019 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. 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	\$ 1,609,550	\$ 1,317,778	\$ 1,077,883

*TRS Fiduciary Net Position*

Detailed information about TRS's fiduciary net position as of June 30, 2019 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](http://www.imrf.org).

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(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, 2019, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries Currently receiving benefits	68
Inactive Plan Members entitled to but not yet receiving benefits	75
Active Plan Members	<u>97</u>
Total	240

*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 2019 was 8.57%. The District's actual contribution for calendar year 2019 was \$273,498 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, 2020 the District recognized pension expense of \$301,617 for payments made to IMRF.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(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, 2019. 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, 2019: 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 2.50%. 4) Salary Increases were expected to be 3.35% to 14.25%, 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 2017 valuation according to an experience study from years 2014 to 2016. 7) The IMRF-specific rates for Mortality (for non-disabled retirees) were developed for the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. 8) For Disabled Retirees, and IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. 9) For Active Members, and 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. 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, 2019:

Asset Class	Portfolio Target Percentage	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Domestic Equity	37%	7.05%	5.75%
International Equity	18%	8.10%	6.50%
Fixed Income	28%	3.70%	3.25%
Real Estate	9%	6.35%	5.20%
Alternative Investments	7%	4.65%-11.30%	3.60%-7.60%
Cash Equivalents	1%	1.85%	1.85%
Total	100%		

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
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(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 2.75%, 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 (A)-(B)
Balance at December 31, 2018	\$ 11,583,395	\$ 9,501,656	\$ 2,081,739
Changes for the year			
Service Costs	337,031	-	337,031
Interest on the Total Pension Liability	832,365	-	832,365
Difference between Expected & Actual Exper.	45,520	-	45,520
Assumption Changes	-	-	-
Contributions Employee & Employer	-	428,830	(428,830)
Net Investment Income	-	1,786,970	(1,786,970)
Benefit Payments & Refunds	(542,031)	(542,031)	-
Other (Net Transfer)	-	(202,040)	202,040
Net Changes	672,885	1,471,729	(798,844)
Balance at December 31, 2019	\$ 12,256,280	\$ 10,973,385	\$ 1,282,895

*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	\$ 13,813,129	\$ 12,256,280	\$ 10,964,370
Plan Fiduciary Net Position	10,973,385	10,973,385	10,973,385
Net Pension Liability	\$ 2,839,744	\$ 1,282,895	\$ (9,015)

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(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, 2020 is as follows:

	Net Pension Liability	Amount Recognized as Expense
Teachers' Retirement System (TRS)	\$ 1,317,778	\$ 10,182,691
Illinois Municipal Retirement Fund (IMRF)	1,282,895	301,617
	<u>\$ 2,600,673</u>	<u>\$ 10,484,308</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 \$202,746, 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, 2020, the district paid \$33,600 in health insurance stipends. Future payments under this program, as of June 30, 2020, are as follows:

Year Ending June 30,	Amount
2021	\$ 32,400
2022	30,000
2023	25,200
2024	21,600
2025	21,600
2026-2030	81,600
2031-2035	37,200
2036-2037	4,800
	<u>\$ 254,400</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(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, 2020 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, 2020. 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, 2020. For the year ended June 30, 2020, 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, 2020  
(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, 2019. 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, 2018. At June 30, 2018, the most recent actuarial valuation date, the District's proportionate share of the net OPEB liability was \$14,259,573. 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, 2019, relative to the contributions of all participating THIS employers and the state during that period. At June 30, 2019, the District's proportionate share was 0.051521 percent, which was an increase (decrease) of 0.000784 from its proportion measured as of June 30, 2018.

*Actuarial Assumptions and Discount Rate*

The total OPEB liability in the June 30, 2018 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 2019, and for fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.31% is added to non-Medicare costs on and after 2022 to account for 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 3.13% as of June 30, 2019, and 3.62% as of June 30, 2018. The increase in the single discount rate from 3.62% to 3.13% caused the total OPEB liability to increase by approximately \$2,296 million from 2018 to 2019.

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, 2020  
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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, 2019, the trust earned \$397,000 in interest, and the market value of assets at June 30, 2019 was a negative \$68.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 3.13%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13%) or 1-percentage-point higher (4.13%) than the current rate.

	1% Decrease (2.13%)	Current Discount Rate (3.13%)	1% Increase (4.13%)
District's Proportionate Share of the Net OPEB Liability	\$ 17,145,183	\$ 14,259,573	\$ 11,980,561

*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 8.00% in 2020 decreasing to an ultimate trend rate of 4.81% in 2027, for non-Medicare coverage, and 9.00% decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	1% Decrease (a)	Healthcare Cost Trend Rate Assumption	1% Increase (b)
District's Proportionate Share of the Net OPEB Liability	\$ 11,520,571	\$ 14,259,573	\$ 17,958,940

*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 7.00% in 2020 decreasing to an ultimate trend rate of 3.81% in 2027, for non-Medicare coverage, and 8.00% in 2020 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
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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, 2019 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 2019 Levy was passed by the Board on November 19, 2019. 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 2019 and 2018 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	
		2019 Levy	2018 Levy
Educational	*	\$ 1.668	\$ 1.743
Operations and Maintenance	0.550	0.434	0.500
Bond and Interest	*	-	-
Transportation	*	0.116	0.053
Municipal Retirement	*	0.045	0.042
Social Security	*	0.042	0.045
Working Cash	0.050	0.040	0.042
SEDOL IMRF	*	0.005	0.006
		<u>\$ 2.351</u>	<u>\$ 2.432</u>

\* As Needed

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020  
(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 \$403,991. The minimum future rental payments under this non-cancelable operating lease in the aggregate are:

Year Ending June 30,	Amount
2021	\$ 77,856
2022	77,856
	<u>\$ 155,712</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, 2020:

Property and Liability Insurance	\$ 90,686
Legal expenditures	341
Worker's Compensation Insurance	102,598
	<u>\$ 193,625</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, 2020  
(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, 2020  
(Continued)

13. STEWARDSHIP AND COMPLIANCE

*Over-expenditure of Budget*

For the year ended June 30, 2020, all funds of the District operated within their legal budget.

14. INTERFUND TRANSFERS

During the year, the District made the following interfund transfer of fund balance as permitted by the School Code of Illinois. These transfers were made to allocate fund balance to needed funds.

	<u>Transferred To</u>	<u>Transferred From</u>
Special Revenue Fund		
Operations & Maintenance Fund	\$ 264,053	\$ 1,800,000
Debt Service Fund		
Bond & Interest Fund		264,053
Capital Projects Fund		
Capital Projects	1,800,000	
	\$ <u>2,064,053</u>	\$ <u>2,064,053</u>

**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, 2020**

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 15,265,473	\$ 13,110,813	\$ 14,799,621
Tuition	60,000	60,000	48,972
Earnings on Investments	400,000	400,000	635,479
Food Service Fees	470,000	470,000	405,053
Pupil Activity Fees	411,500	411,500	258,679
Other	500	500	3,247
Total Receipts from Local Sources	<u>\$ 16,607,473</u>	<u>\$ 14,452,813</u>	<u>\$ 16,151,051</u>
Receipts from State Sources			
General State Aid	\$ 4,600,000	\$ 4,300,000	\$ 4,368,784
Special Education	216,500	216,500	346,147
Career and Technical Education	22,429	22,495	11,053
Free Lunch & Breakfast	3,500	3,500	3,029
Driver Education	50,000	50,000	35,807
Other Grants-In-Aid	-	-	50,000
TRS Employer Contribution -			
"On Behalf" Receipts	12,000,000	12,000,000	10,350,422
Total Receipts from State Sources	<u>\$ 16,892,429</u>	<u>\$ 16,592,495</u>	<u>\$ 15,165,242</u>
Federal Aid			
National School Lunch Program	\$ 249,000	\$ 249,000	\$ 240,169
Title I - Low Income	145,646	145,646	182,652
Title IV - Safe & Drug-Free Schools Form	10,000	10,000	26,236
Federal Special Education	380,077	380,077	-
Career and Technical Education	21,596	21,596	-
Title II - Teacher Quality	31,025	31,025	33,169
Medicaid Matching Funds	100,000	100,000	31,075
Total Receipts from Federal Sources	<u>\$ 937,344</u>	<u>\$ 937,344</u>	<u>\$ 666,593</u>
 TOTAL RECEIPTS	 \$ 34,437,246	 \$ 31,982,652	 \$ 31,982,886
 DISBURSEMENTS	 <u>36,515,752</u>	 <u>36,252,244</u>	 <u>33,135,463</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ (2,078,506)</u>	 <u>\$ (4,269,592)</u>	 \$ (1,152,577)
 FUND BALANCE - JULY 1, 2019			<u>27,829,261</u>
 FUND BALANCE - JUNE 30, 2020			<u>\$ 26,676,684</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, 2020**

INSTRUCTION	Original Budget	Final Budget	Actual
Regular Programs			
Salaries	\$ 6,946,429	\$ 6,790,677	\$ 6,762,459
Employee Benefits	1,041,423	860,273	751,676
TRS Employer Contribution -			
"On Behalf" Payments	12,000,000	12,000,000	10,350,422
Purchased Services	32,520	32,520	9,613
Supplies & Materials	439,780	430,780	310,218
Capital Outlay	24,120	24,120	63,593
Other	8,555	8,555	4,282
Total Regular Programs	<u>\$ 20,492,827</u>	<u>\$ 20,146,925</u>	<u>\$ 18,252,263</u>
Special Programs			
Salaries	\$ 1,234,671	\$ 1,196,393	\$ 1,183,418
Employee Benefits	207,075	151,107	165,112
Purchased Services	1,152,500	1,152,500	1,131,898
Supplies & Materials	10,000	20,101	16,659
Other	600	600	410
Total Special Programs	<u>\$ 2,604,846</u>	<u>\$ 2,520,701</u>	<u>\$ 2,497,497</u>
CTE Programs			
Salaries	\$ 567,196	\$ 588,300	\$ 601,710
Employee Benefits	84,472	76,008	57,107
Purchased Services	4,500	4,500	3,072
Supplies & Materials	60,311	78,162	49,128
Capital Outlay	46,555	28,703	22,504
Other	200	200	-
Total CTE Programs	<u>\$ 763,234</u>	<u>\$ 775,873</u>	<u>\$ 733,521</u>
Interscholastic Programs			
Salaries	\$ 1,147,435	\$ 1,116,559	\$ 1,150,609
Employee Benefits	147,887	146,971	135,531
Purchased Services	147,000	147,000	61,758
Supplies & Materials	107,900	107,900	84,605
Capital Outlay	51,500	51,500	30,204
Other	37,100	37,100	34,855
Total Interscholastic Programs	<u>\$ 1,638,822</u>	<u>\$ 1,607,030</u>	<u>\$ 1,497,562</u>
Summer School			
Salaries	\$ 73,752	\$ 98,500	\$ 40,129
Employee Benefits	10,354	12,000	4,630
Total Summer School	<u>\$ 84,106</u>	<u>\$ 110,500</u>	<u>\$ 44,759</u>
Driver's Education Programs			
Salaries	\$ 156,647	\$ 174,907	\$ 134,337
Employee Benefits	22,923	21,625	14,163
Purchased Services	8,402	8,402	2,846
Supplies & Materials	7,100	7,100	476
Total Driver's Education Programs	<u>\$ 195,072</u>	<u>\$ 212,034</u>	<u>\$ 151,822</u>
TOTAL INSTRUCTION	<u>\$ 25,778,907</u>	<u>\$ 25,373,063</u>	<u>\$ 23,177,424</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, 2020**

<b>SUPPORT SERVICES (Continued)</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>Pupils</b>			
Salaries	\$ 1,450,734	\$ 1,454,526	\$ 1,481,885
Employee Benefits	223,528	200,519	175,041
Purchased Services	44,450	44,450	14,347
Supplies & Materials	40,300	40,300	23,276
Other	13,900	13,900	7,352
<b>Total Pupils</b>	<b>\$ 1,772,912</b>	<b>\$ 1,753,695</b>	<b>\$ 1,701,901</b>
<b>Instructional Staff</b>			
Salaries	\$ 976,322	\$ 999,467	\$ 961,954
Employee Benefits	265,757	253,852	246,822
Purchased Services	149,793	222,448	180,420
Supplies & Materials	361,720	351,720	271,289
Capital Outlay	21,800	21,800	-
Other	2,700	2,700	3,000
<b>Total Instructional Staff</b>	<b>\$ 1,778,092</b>	<b>\$ 1,851,987</b>	<b>\$ 1,663,485</b>
<b>General Administration</b>			
Salaries	\$ 306,296	\$ 307,332	\$ 307,935
Employee Benefits	767,067	963,069	38,684
Purchased Services	440,627	431,700	1,075,181
Supplies & Materials	16,000	16,000	10,921
Other	27,500	27,500	14,868
<b>Total General Administration</b>	<b>\$ 1,557,490</b>	<b>\$ 1,745,601</b>	<b>\$ 1,447,589</b>
<b>School Administration</b>			
Salaries	\$ 520,000	\$ 517,500	\$ 516,286
Employee Benefits	177,302	167,288	168,515
Purchased Services	4,100	4,100	1,799
Supplies & Materials	24,600	24,600	13,729
Other	17,500	17,500	16,921
<b>Total School Administration</b>	<b>\$ 743,502</b>	<b>\$ 730,988</b>	<b>\$ 717,250</b>
<b>Business</b>			
Salaries	\$ 657,343	\$ 601,114	\$ 589,206
Employee Benefits	147,800	151,158	149,971
Purchased Services	64,659	64,659	62,229
Supplies & Materials	384,200	384,200	332,986
Capital Outlay	17,000	17,000	19,940
Other	3,795	3,795	3,582
<b>Total Business</b>	<b>\$ 1,274,797</b>	<b>\$ 1,221,926</b>	<b>\$ 1,157,914</b>
<b>Central</b>			
Salaries	\$ 278,000	\$ 285,000	\$ 283,710
Employee Benefits	60,278	63,185	62,884
Purchased Services	160,000	160,000	144,511
Supplies & Materials	152,900	167,900	129,789
Capital Outlay	200,000	185,000	143,773
<b>Total Central</b>	<b>\$ 851,178</b>	<b>\$ 861,085</b>	<b>\$ 764,667</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 7,977,971</b>	<b>\$ 8,165,282</b>	<b>\$ 7,452,806</b>

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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
COMMUNITY SERVICES (Continued)			
Purchased Services	\$ 90,000	\$ 90,000	\$ 83,927
Supplies & Materials	-	-	-
TOTAL COMMUNITY SERVICES	<u>90,000</u>	<u>90,000</u>	<u>83,927</u>
NONPROGRAMMED CHARGES			
Purchased Services	\$ 48,578	\$ 48,578	\$ 48,578
Other	2,620,296	2,575,321	2,372,728
TOTAL NONPROGRAMMED CHARGES	<u>\$ 2,668,874</u>	<u>\$ 2,623,899</u>	<u>\$ 2,421,306</u>
TOTAL DISBURSEMENTS	<u>\$ 36,515,752</u>	<u>\$ 36,252,244</u>	<u>\$ 33,135,463</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, 2020**

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 4,318,074	\$ 3,556,317	\$ 3,983,690
Earnings on Investments	15,000	40,000	37,690
Rentals	1,500	1,500	-
Impact Fees	85,000	85,000	46,297
Other	1,000	1,000	34,058
Total Receipts from Local Sources	\$ 4,420,574	\$ 3,683,817	\$ 4,101,735
Receipts from State Sources			
General State Aid	-	400,000	400,000
<b>TOTAL RECEIPTS</b>	<b>\$ 4,420,574</b>	<b>\$ 4,083,817</b>	<b>\$ 4,501,735</b>
DISBURSEMENTS			
Support Services			
Operations and Maintenance			
Salaries	\$ 1,080,962	\$ 1,070,195	\$ 1,040,528
Employee Benefits	218,471	174,100	163,306
Purchased Services	792,800	852,700	717,569
Supplies & Materials	861,000	830,400	781,218
Capital Outlay	377,177	425,000	466,904
Other	500	500	1,524
Total Support Services	\$ 3,330,910	\$ 3,352,895	\$ 3,171,049
Nonprogrammed Charges			
Payments to Other Governmental Units			
Purchased Services	139,664	95,663	95,386
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,470,574</b>	<b>\$ 3,448,558</b>	<b>\$ 3,266,435</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ 950,000</b>	<b>\$ 635,259</b>	<b>\$ 1,235,300</b>
OTHER FINANCING SOURCES (USES)			
Transfer In	\$ -	\$ 264,053	\$ 264,053
Transfers Out	(1,800,000)	(1,800,000)	(1,800,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (1,800,000)</b>	<b>\$ (1,535,947)</b>	<b>\$ (1,535,947)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (850,000)</b>	<b>\$ (900,688)</b>	<b>\$ (300,647)</b>
<b>FUND BALANCE - JULY 1, 2019</b>			<b>1,972,898</b>
<b>FUND BALANCE - JUNE 30, 2020</b>			<b>\$ 1,672,251</b>

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, 2020**

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 456,064	\$ 598,210	\$ 712,402
Earnings on Investments	30,000	30,000	33,396
Total Receipts from Local Sources	\$ 486,064	\$ 628,210	\$ 745,798
Receipts from State Sources			
State Transportation Aid	1,350,000	1,100,000	1,137,466
<b>TOTAL RECEIPTS</b>	<b>\$ 1,836,064</b>	<b>\$ 1,728,210</b>	<b>\$ 1,883,264</b>
DISBURSEMENTS			
Support Services			
Pupil Transportation			
Salaries	\$ 570,000	\$ 592,000	\$ 569,155
Employee Benefits	143,100	158,100	157,249
Purchased Services	1,417,000	1,539,000	1,363,214
Supplies & Materials	81,000	114,000	97,048
Capital Outlay	40,000	40,000	38,196
Other	1,000	1,000	-
Total Support Services	\$ 2,252,100	\$ 2,444,100	\$ 2,224,862
Nonprogram Charges			
Payments to In State Governments	\$ -	\$ -	\$ 202,727
Total Nonprogram Charges	\$ -	\$ -	\$ 202,727
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,252,100</b>	<b>\$ 2,444,100</b>	<b>\$ 2,427,589</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (416,036)</b>	<b>\$ (715,890)</b>	<b>\$ (544,325)</b>
FUND BALANCE - JULY 1, 2019			1,953,577
FUND BALANCE - JUNE 30, 2020			\$ 1,409,252

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, 2020**

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ 832,659	\$ 728,761	\$ 827,498
Earnings on Investments	7,150	7,150	11,745
<b>TOTAL RECEIPTS</b>	<b>\$ 839,809</b>	<b>\$ 735,911</b>	<b>\$ 839,243</b>
<b>DISBURSEMENTS</b>			
Employee Benefits			
Instruction			
Regular Programs	\$ 142,426	\$ 142,426	\$ 120,049
Special Education Programs	61,468	61,468	48,600
Career and Technical Programs	7,666	7,666	8,147
Interscholastic Programs	54,900	54,900	44,928
Summer School Programs	1,292	1,292	570
Driver's Education	2,606	2,606	1,873
Total Instruction	\$ 270,358	\$ 270,358	\$ 224,167
Support Services			
Attendance and Social Work Services	\$ 13,335	\$ 13,335	\$ 11,131
Guidance Services	30,468	30,468	24,960
Health Services	12,073	12,073	12,056
Psychological Services	4,349	4,349	3,314
Improvement of Instruction Services	20,854	20,854	23,194
Educational Media Services	9,590	9,590	8,348
Board of Education Services	295	295	133
Executive Administration Services	18,297	18,297	20,974
Office of the Principal Services	14,560	14,560	18,820
Direction of Business Support Services	21,110	21,110	24,431
Operations and Maintenance Services	199,812	199,812	171,103
Pupil Transportation Services	88,621	97,648	93,799
Food Services	54,907	54,907	51,770
Information Services	30,067	30,067	30,822
Total Support Services	\$ 518,338	\$ 527,365	\$ 494,855
Nonprogrammed Charges	\$ 51,113	\$ 51,113	\$ 51,113
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 839,809</b>	<b>\$ 848,836</b>	<b>\$ 770,135</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (112,925)</b>	<b>\$ 69,108</b>
<b>FUND BALANCE - JULY 1, 2019</b>			<b>937,808</b>
<b>FUND BALANCE - JUNE 30, 2020</b>			<b>\$ 1,006,916</b>

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, 2020**

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Taxes	\$ 363,891	\$ 310,542	\$ 349,923
Earnings on Investments	<u>20,000</u>	<u>20,000</u>	<u>34,429</u>
TOTAL RECEIPTS	\$ 383,891	\$ 330,542	\$ 384,352
DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 383,891</u>	<u>\$ 330,542</u>	\$ 384,352
FUND BALANCE - JULY 1, 2019			<u>3,545,376</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 3,929,728</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**  
**BOND AND INTEREST FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

RECEIPTS	Original Budget	Final Budget	Actual
Receipts from Local Sources			
Taxes	\$ -	\$ -	\$ -
Earnings on Investments	-	-	-
<b>TOTAL RECEIPTS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DISBURSEMENTS</b>			
Debt Service			
Interest on Bonds	\$ -	\$ -	\$ -
Bond Principal Retired	-	-	-
Fiscal Charges	2,000	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>\$ (2,000)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer of Interest	\$ -	\$ (264,053)	\$ (264,053)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ (264,053)</u>	<u>\$ (264,053)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (2,000)</u>	<u>\$ (264,053)</u>	<u>\$ (264,053)</u>
<b>FUND BALANCE - JULY 1, 2019</b>			<u>264,053</u>
<b>FUND BALANCE - JUNE 30, 2020</b>			<u>\$ -</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, 2020**

RECEIPTS	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Receipts from Local Sources			
Earnings on Investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS			
Facilities Acquisition and Construction			
Capital Outlay	<u>\$ 1,800,000</u>	<u>\$ 2,003,113</u>	<u>\$ 2,003,113</u>
TOTAL DISBURSEMENTS	<u>\$ 1,800,000</u>	<u>\$ 2,003,113</u>	<u>\$ 2,003,113</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(1,800,000)</u>	<u>(2,003,113)</u>	<u>(2,003,113)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,800,000</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ (203,113)</u></u>	<u>\$ (203,113)</u>
FUND BALANCE - JULY 1, 2019			<u>203,113</u>
FUND BALANCE - JUNE 30, 2020			<u><u>\$ -</u></u>

See accompanying Independent Auditor's Report.

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE**  
**STUDENT ACTIVITY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

STUDENT ACTIVITIES	BALANCE JULY 1, 2019	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 2020
Art Club	\$ 55	\$ 581	\$ 523	\$ 113
Academic Team	177	500	-	677
Black Student Union	1,039	530	1,339	230
Bass Fishing Club	1,750	-	965	785
Bulldog Alliance	640	942	596	986
Bulldog Café	169	1,395	999	565
Chess Club	276	610	745	141
Chorus	1,525	13,138	13,118	1,545
Class of 2020	513	568	444	637
Class of 2016	1,275	9,619	2,467	8,427
Class of 2021	6,467	22,771	15,502	13,736
Class of 2014	54	-	-	54
Class of 2019	804	-	-	804
Class of 2018	-	827	193	634
Debate Club	1	536	516	21
Environmental Club	4,653	860	646	4,867
FBLA	1,901	5,088	4,488	2,501
FCCLA	2,256	-	358	1,898
Film Club	2,828	-	365	2,463
French Club	155	500	195	460
Frisbee Golf Club	10	500	-	510
Gamers Club	445	500	86	859
Guitar Club	698	500	545	653
LaCrosse Club	306	600	-	906
Language Club (Speech)	326	5,030	4,078	1,278
Literary Magazine	8,933	600	2,174	7,359
Math Club	482	3,000	3,047	435
Miscellaneous	1,441	1,820	881	2,380
Music Club (Band)	14,719	9,333	4,120	19,932
National Honor Society	14,407	1,830	3,391	12,846
Partners for Academic Excellence	-	710	580	130
Pom Pon Club	4,684	27,233	27,960	3,957
Science Club	909	-	265	644
Ski Club (Snow Dawgs)	3,674	5,340	5,827	3,187
Spanish Club	144	668	321	491
Sports Club	145,468	123,739	158,010	111,197
Stand Club	582	1,780	52	2,310
Student Council	14,881	1,166	3,473	12,574
Table Tennis	686	-	105	581
Teams	2,643	4,701	4,063	3,281
Thespian Club	2,865	5,495	5,709	2,651
Volley for Cure	541	580	161	960
Woodworking Club	127	-	-	127
Year Book Club	1,724	326	-	2,050
<b>Totals - Student Activities</b>	<b>\$ 247,233</b>	<b>\$ 253,916</b>	<b>\$ 268,307</b>	<b>\$ 232,842</b>
<b>ADMINISTRATIVE ACCOUNTS</b>				
Melinda Bowen Scholarship	\$ 14,795	\$ 7	\$ -	\$ 14,802
Grant Memorial Scholarship	4,082	2	-	4,084
Paul Vickers Memorial	14,711	22	-	14,733
Escrow Account	6,008	3	-	6,011
Don Weinstein Scholarship	23,154	11	-	23,165
Partnership Scholarship	55,623	83	-	55,706
Flex Benefit Account	28,566	86,544	73,264	41,846
<b>Totals - Administrative Accounts</b>	<b>\$ 146,939</b>	<b>\$ 86,672</b>	<b>\$ 73,264</b>	<b>\$ 160,347</b>
<b>TOTAL - ALL ACCOUNTS</b>	<b>\$ 394,172</b>	<b>\$ 340,588</b>	<b>\$ 341,571</b>	<b>\$ 393,189</b>

See accompanying Independent Auditor's Report.



GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
SUPPLEMENTAL INFORMATION  
JUNE 30, 2020

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>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	0.1624716%	0.1678650%	0.1272250%	0.0020005%	0.0035224%	0.0015323%
District's proportionate share of the net pension liability	\$ 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						
Total	\$ 93,784,799	\$ 89,632,496	\$ 89,821,588	\$ 91,250,102	\$ 72,692,922	\$ 58,154,899
District's covered-employee payroll	\$ 95,102,577	\$ 90,940,920	\$ 90,793,562	\$ 107,041,248	\$ 75,000,449	\$ 59,087,451
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	9.7%	10.3%	8.1%	13.1%	19.9%	8.4%
Plan fiduciary net position as a percentage of the total pension liability	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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually-required contribution	\$ 73,580	\$ 69,746	\$ 61,738	\$ 91,253	\$ 144,357	\$ 62,270
Contributions in relation to the contractually-required contribution	(73,580)	(69,746)	(52,416)	(77,474)	(123,425)	(54,673)
Contribution deficiency (excess)	\$ -	\$ -	\$ 9,322	\$ 13,779	\$ 20,932	\$ 7,597
District's covered-employee payroll	\$ 13,526,691	\$ 12,715,237	\$ 12,054,653	\$ 12,019,872	\$ 11,583,188	\$ 11,073,966
Contributions as a percentage of covered-employee payroll	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  
JUNE 30, 2020

TRS NOTES TO SUPPLEMENTARY INFORMATION

*Changes of Assumptions*

*Changes of Assumptions*

For the 2019, 2018, 2017 and 2016 measurement years, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit, but the rates of increase in the 2019 measurement year were slightly higher.

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

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

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF CHANGES IN THE IMRF NET PENSION LIABILITY AND RELATED RATIOS**  
**JUNE 30, 2020**

Calendar Year Ending December 31,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Costs	\$ 337,031	\$ 308,704	\$ 307,167	\$ 301,355	\$ 291,966	\$ 303,885
Interest on the Total Pension Liability	832,365	777,326	762,003	732,758	682,017	614,267
Benefit Changes	-	-	-	-	-	-
Difference between Expected and Actual Experience	45,520	222,131	(37,577)	(138,995)	205,442	57,032
Assumption Changes	-	322,897	(340,195)	(24,853)	12,017	367,052
Benefit Payments & Refunds	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
<b>Net Change in Total Pension Liability</b>	<b>672,885</b>	<b>1,115,738</b>	<b>230,993</b>	<b>311,950</b>	<b>738,543</b>	<b>953,546</b>
<b>Total Pension Liability - Beginning</b>	<b>11,583,395</b>	<b>10,467,657</b>	<b>10,236,664</b>	<b>9,924,714</b>	<b>9,186,171</b>	<b>8,232,625</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$12,256,280</b>	<b>\$11,583,395</b>	<b>\$10,467,657</b>	<b>\$ 10,236,664</b>	<b>\$ 9,924,714</b>	<b>\$ 9,186,171</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 273,498	\$ 327,958	\$ 308,533	\$ 291,484	\$ 281,921	\$ 264,843
Employee Contributions	155,332	162,230	132,355	124,212	121,286	112,960
Pension Plan Net Investment Income	1,786,970	(545,652)	1,568,696	574,345	42,112	483,022
Benefit Payments & Refunds	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Other	(202,040)	47,911	(306,038)	(48,782)	(41,312)	51,365
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,471,729</b>	<b>(522,873)</b>	<b>1,243,141</b>	<b>382,944</b>	<b>(48,892)</b>	<b>523,500</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>9,501,656</b>	<b>10,024,529</b>	<b>8,781,388</b>	<b>8,398,444</b>	<b>8,447,336</b>	<b>7,923,836</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$10,973,385</b>	<b>\$ 9,501,656</b>	<b>\$10,024,529</b>	<b>\$ 8,781,388</b>	<b>\$ 8,398,444</b>	<b>\$ 8,447,336</b>
<b>Net Pension Liability/(Asset) -Ending (a-b)</b>	<b>\$ 1,282,895</b>	<b>\$ 2,081,739</b>	<b>\$ 443,128</b>	<b>\$ 1,455,276</b>	<b>\$ 1,526,270</b>	<b>\$ 738,835</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	89.53%	82.03%	95.77%	85.78%	84.62%	91.96%
<b>Covered Valuation Payroll</b>	\$ 3,191,344	\$ 3,190,254	\$ 2,941,213	\$ 2,760,258	\$ 2,695,235	\$ 2,579,409
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	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**

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
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 8.57% and covered valuation payroll of \$3,191,344.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124  
SUPPLEMENTARY INFORMATION  
NOTES TO SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS  
JUNE 30, 2020

**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 2019 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): 24-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 19 years for most employers (two employers 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	7.50%
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, and 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, 2017 actuarial valuation

# GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

## SUPPLEMENTAL INFORMATION

### SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, EXTENSIONS AND COLLECTIONS FOR THE YEARS 2019, 2018, 2017, 2016, AND 2015

	2019	2018	2017	2016	2015
<b>ASSESSED VALUATION</b>	<b>\$ 927,557,050</b>	<b>\$ 871,338,778</b>	<b>\$ 816,200,173</b>	<b>\$ 769,748,856</b>	<b>\$ 727,109,768</b>
<b>TAX RATES</b>					
Educational	\$ 1.668	\$ 1.743	\$ 1.853	\$ 1.917	\$ 2.029
Operations and Maintenance	0.434	0.500	0.502	0.520	0.523
Bond and Interest	-	-	-	0.770	0.772
Transportation	0.116	0.053	0.031	0.035	0.058
Municipal Retirement	0.045	0.042	0.043	0.044	0.046
Social Security	0.042	0.045	0.043	0.044	0.046
Working Cash	0.040	0.042	0.045	0.046	0.030
SEDOL IMRF	0.005	0.006	0.007	0.008	0.008
	<b>\$ 2.351</b>	<b>\$ 2.431</b>	<b>\$ 2.523</b>	<b>\$ 3.383</b>	<b>\$ 3.512</b>
<b>TAX EXTENSIONS</b>					
Educational	\$ 15,475,658	\$ 15,187,949	\$ 15,120,924	\$ 14,753,684	\$ 14,749,996
Operations and Maintenance	4,022,203	4,360,415	4,099,920	4,000,008	3,799,999
Bond and Interest	-	-	-	5,926,811	5,616,630
Transportation	1,079,138	460,537	251,488	265,933	419,462
Municipal Retirement	416,946	367,461	349,921	341,384	337,219
Social Security	392,422	391,954	349,921	341,384	337,219
Working Cash	370,837	367,461	364,923	356,017	216,991
SEDOL IMRF	49,105	51,121	57,656	58,062	57,631
	<b>\$ 21,806,309</b>	<b>\$ 21,186,898</b>	<b>\$ 20,594,753</b>	<b>\$ 26,043,283</b>	<b>\$ 25,535,147</b>
<b>TAX COLLECTIONS</b>	<b>\$ 9,723,608</b>	<b>\$ 21,053,844</b>	<b>\$ 20,310,284</b>	<b>\$ 25,992,463</b>	<b>\$ 25,412,884</b>
<b>PERCENT COLLECTED</b>	<b>44.59%</b>	<b>99.37%</b>	<b>98.62%</b>	<b>99.80%</b>	<b>99.52%</b>

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF OPERATING EXPENDITURES PER STUDENT**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<b>TOTAL DISBURSEMENTS</b>			
Educational Fund	\$	33,135,463	
Operations and Maintenance Fund		3,266,435	
Bond and Interest Fund		-	
Transportation Fund		2,427,589	
Municipal Retirement/Social Security Fund		770,135	\$ 39,599,622
<b>LESS: Disbursements Not Applicable to Operating Expense of Regular Programs</b>			
Educational Fund			
Summer School	\$	44,759	
Community Service		83,927	
Nonprogrammed Charges		2,421,306	
Capital Outlay		280,014	
TRS Employer Contribution - "On Behalf" Payments		10,350,422	
Operations and Maintenance Fund			
Capital Outlay		466,904	
Nonprogrammed Charges		95,386	
Transportation Fund			
Payments to other Governments		202,727	
Capital Outlay		38,196	
Municipal Retirement Fund			
Summer School		570	
Nonprogrammed Charges		51,113	14,035,324
<b>NET OPERATING DISBURSEMENTS</b>			<b>\$ 25,564,298</b>
<b>AVERAGE DAILY ATTENDANCE</b>			<b>1,643.70</b>
<b>OPERATING DISBURSEMENTS PER STUDENT</b>			<b>\$ 15,553</b>

**GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124**  
**SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF PER CAPITA TUITION CHARGE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<b>NET OPERATING DISBURSEMENTS</b>		<b>\$</b>	<b>25,564,298</b>
<b>LESS: Offsetting Receipts of All or Part of the Disbursement of a Specific Activity</b>			
Educational Fund			
Special Education	\$	346,147	
Title I - Low Income		182,652	
State Free Lunch		3,029	
IDEA - Flow Through		153,292	
Food Services		405,053	
Federal Food Service		240,169	
Pupil Activities		258,679	
Other Career Tech Ed		11,053	
Title IV - Grant		26,236	
Medicaid Matching Funds		31,075	
Title II - Teacher Quality		33,169	
Drivers Education		35,807	
Special Education Contribution to EBF		564,221	
English Learners Contribution to EBF		5,311	
State Infrastructure-Maintenance Grant		50,000	
Transportation Fund			
State Transportation Aid		<u>1,137,466</u>	<u>3,483,359</u>
<b>NET OPERATING EXPENSE FOR TUITION COMPUTATION</b>		<b>\$</b>	<b>22,080,939</b>
<b>ADD: Depreciation Allowance</b>			<u>2,352,221</u>
<b>TOTAL ALLOWANCE FOR TUITION COMPUTATION</b>		<b>\$</b>	<b>24,433,160</b>
<b>AVERAGE DAILY ATTENDANCE</b>			<u>1,643.70</u>
<b>PER CAPITA TUITION CHARGE</b>		<b>\$</b>	<u><u>14,865</u></u>



**Illinois Grant Accountability and Transparency  
Consolidated Year-End Financial Report**

<b>Grantee Name</b>	Grant Community High School District #124
<b>ID Numbers</b>	AUDIT:22703    Grantee:673735    DUNS:808035021    FEIN:366004900
<b>Audit Period</b>	7/1/2019 - 6/30/2020
<b>Submitted</b>	10/01/2020; Beth Reich; Business Manager/CSBO; breich@grantbulldogs.org; 847-587-2561
<b>Accepted</b>	
<b>Program Count</b>	13

<b>All Programs Total</b>				
<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	128,492.00	0.00	128,492.00
Fringe Benefits	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	32,530.00	0.00	32,530.00
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	34,523,925.00	34,523,925.00
All Grant Specific Categories	6,223,794.00	693,993.82	0.00	6,917,787.82
<b>TOTAL DIRECT EXPENDITURES</b>	<b>6,223,794.00</b>	<b>855,015.82</b>	<b>34,523,925.00</b>	<b>41,602,734.82</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>6,223,794.00</b>	<b>855,015.82</b>	<b>34,523,925.00</b>	<b>41,602,734.82</b>



## Evoy, Kamschulte, Jacobs & Co. LLP

Certified Public Accountants

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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

October 1, 2020

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, 2020. 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 July 20, 2020. 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. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. 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 October 1, 2020.

*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.

Board of Education  
Grant Community High School District No. 124  
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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

## **MEMORANDUM**

To: Dr. Christy Sefcik, Superintendent  
From: Beth Reich, Business Manager/CSBO  
Re: Estimated 2020 Property Tax Levy  
Date: October 8, 2020

### **Background**

Annually the Board of Education is asked to consider and adopt a tax levy. A tax levy is a request for property taxes to fund the school year that starts the following July. While the board can levy or “ask” for any amount it desires, the amount of revenue actually received is limited by a formula contained in the Property Tax Extension Limitation Act (PTELL). There are two main components to the formula. One is the December year-over-year Consumer Price Index (CPI) number that determines the aggregate allowable increase in property taxes on existing construction. That number is already known and is 2.30%.

The second component is the value of property within the district (Equalized Assessed Value or EAV). That number will not be known in finality until next spring, and is split between existing property value and new construction values.

We received estimated Equalized Assessed Value from Lake County’s Chief Assessment Officer which is 958,038,748, which is an increase of 3.29% over last year. New construction from Lake County is estimated at 7,827,178, which is a decrease of 14% over last year.

I’ve attached the Certificate of Tax Levy for this year. Next month, I will bring the Final Levy and Resolutions for your approval.

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division  
217/785-8779

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	District Number	County
Grant Community High School	124	Lake

Amount of Levy

Educational	\$ 16,150,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 4,215,000	Tort Immunity	\$ 0
Transportation	\$ 1,255,000	Special Education	\$ 0
Working Cash	\$ 385,000	Leasing	\$ 0
Municipal Retirement	\$ 431,000	0	\$ 0
Social Security	\$ 405,000	SEDOL IMRF Extension	\$ 54,082
		Total Levy	\$ 22,895,082

\* 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 of16,150,000dollars to be levied as a special tax for educational purposes; and

the sum of4,215,000dollars to be levied as a special tax for operations and maintenance purposes; and

the sum of1,255,000dollars to be levied as a special tax for transportation purposes; and

the sum of385,000dollars to be levied as a special tax for a working cash fund; and

the sum of431,000dollars to be levied as a special tax for municipal retirement purposes; and

the sum of405,000dollars to be levied as a special tax for social security purposes; and

the sum of0dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and

the sum of0dollars to be levied as a special tax for tort immunity purposes; and

the sum of0dollars to be levied as a special tax for special education purposes; and

the sum of0dollars 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 of0dollars to be levied as a special tax for

the sum of54,082dollars to be levied as a special tax forSEDOL IMRF Extension

on the taxable property of our school district for the year2020

Signed this day of 2020 .

(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 2020 was filed in the office of the County Clerk of this County on 2020 .

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 2020 , is \$ .

(Signature of County Clerk)

(Date)

(County)

**BOE MEETING OCTOBER 8, 2020**  
**FREEDOM OF INFORMATION REQUESTS FULFILLED**

Date of Request	Requestor	Documents Requested	Date of Response
09/15/2020	Citywide Building Maintenance	Bid proposal details for custodial services	9/15/2020