

Big Hollow School District #38 Ingleside, IL 60041

REGULAR BOARD OF EDUCATION MEETING MINUTES

Tuesday, October 12, 2021

1. Call to Order and Roll Call:

The regular meeting of the Board of Education was called to order at 6:00 p.m. on Monday, October 12, 2021.

Roll Call:

The following member were in attendance: Bennett, Cernuska, Dollinger, Kueter, Lyons, Pedersen, Plescia

The following members were absent: None

The following administration was present: Gold

2. Motion to move to Closed Session:

A motion was made by Cernuska and seconded by Kueter to move to closed session at 6:01 pm
Motion carried.

Aye: Cernuska, Kueter, Bennett, Dollinger, Lyons, Pedersen, Plescia

Nay: None

3. Resume to Open Session:

Open session began at 6:42 pm.

The following members were in attendance: Bennett, Cernuska, Dollinger, Kueter, Lyons, Pedersen, Plescia

The following members were absent: None

The following administration were present: Gold, Arndt, Biancalana, Hetrovicz, Janusz, King, Pittman

The meeting was available via live stream.

4. Pledge of Allegiance:

The Pledge of Allegiance was recited.

5. Added Items/Approval of the Agenda:

A motion was made by Bennett and seconded by Kueter to approve the agenda as written.
Motion carried.

Aye: All

Nay: None

6. Accomplishment Recognition

For the month of September, the administration would like to honor the following individuals who have been nominated by staff and selected by the administration for the following awards:

- Student of the Month: Tyler Hays
- Employee of the Month: Matt Newborn

7. Board Member “Code of Conduct” Review:

“I will strive for a positive working relationship with the superintendent, respecting the superintendent’s authority to advise the Board, implement Board policy, and administer the District.”

8. Approve Consent Agenda Items:

A motion was made by Plescia and seconded by Kueter to approve the consent agenda items as presented.

Motion carried.

Aye: Plescia, Kueter, Dollinger, Pedersen, Cernuska, Lyons, Bennett

Nay: None

9. Public Comments:

There were no public comments this month.

10. Superintendent’s Report:

a. Dr. Valorie Donnan, Superintendent of SEDOL, presented an overview of the programs and support provided by SEDOL, specifically highlighting how BHSD38 is utilizing their services. She shared with the Board details on all of the programs as well as the number of students utilizing them. SEDOL currently has 31 member districts. Dr. Donnan explained the bullet points that SEDOL follows in the mission and vision:

- Climate and Culture
- Student Instruction
- Social Emotional Wellness

She also gave a financial breakdown on how IDEA funds have been distributed in the past versus currently.

b. Dr. Vicki King shared an update with the Board on local assessments that have been completed. Her presentation explained the grade level RIT score compared to the national average. Some 7th and 8th grade students are now taking math assessments specifically targeted to either Algebra or Geometry course work . Kindergarten and PreK are still gathering data. All students are monitored regularly to ensure correct placement. The drop in scoring from fall-winter versus the increase from winter-spring was discussed in detail.

- c. BHSD Principals; Dr. Vicki King, Dr. Vinni Biancalana, and Lenayn Janusz, shared a summary of the 2021-2022 school improvement plans. These have been developed with the assistance of building leadership teams and goals have been combined between the 3 buildings instead of separate goals for each building. Goal #1 will focus on areas of highest need and Goal #2 focuses on empathy and sense of belonging at Big Hollow.
- d. Mr. Gold updated the Board on the following pandemic-related topics:
- Current Cases
 - Quarantine vs. Test-to-Stay
 - Remote Learning
 - Vaccination
 - Civility
- The majority of quarantine cases within the district are reported from lunch time, when masks are off. We continue to watch and report the county and local zip code numbers. Parents will be surveyed to determine the need for a vaccination clinic for all ages. It was also mentioned how everyone is working hard to follow the state guidelines and asked parents to be patient and understanding with the quarantine guidelines.
- e. Mr. Gold provided the Board with an 8th grade Graduation update. As noted when the Board approved the 2021-2022 calendar, the date for the 8th grade graduation will be Wednesday, May 25, 2022. At this time, if no emergency days are utilized, the last day of school for students will be on Friday, May 27, 2022. Once again this year, BHMS has secured the McHenry Outdoor Theater for the ceremony.
- f. The following board members were recognized:
Lauren Plescia for receiving Level II Board Member Status
Vivian Kueter for achieving Master Board Member Status
Doug Pedersen for achieving Master Board Member Status

11. Other Action Items:

- a. September Employment Report
A motion was made by Plescia and seconded by Dollinger to approve the September employment report as presented.
Motion carried.
- Aye: Plescia, Dollinger, Lyons, Bennett, Kueter, Cernuska, Pedersen
Nay: None
- b. BHMS Library Upgrade
A motion was made by Pedersen and seconded by Plescia to approve the Big Hollow Middle School Library Upgrade proposal.
Motion carried.

Aye: Pedersen, Plescia, Cernuska, Bennett, Kueter, Lyons, Dollinger

Nay: None

12. Resignations Accepted:

- Accepted a resignation from Janice Hoffman, Food Service Worker, effective September 16, 2021.
- Accepted a resignation from Sue Haas, Elementary Lunch Monitor, effective October 1, 2021.
- Accepted a resignation from Lisa Swiderski, Middle School 12 Month Secretary, effective October 8, 2021.

13. Informational Items:

- a. Freedom of Information Act (FOIA) Requests
FOIA requests received during the month of September and October were presented to the board.
- b. Monthly Reports
The Monthly Administrator Report and Monthly Attendance Report were presented to the board.
- c. Meeting Agendas
The Administrator agendas and CAC meeting agenda from September were presented to the board.
- d. The next regularly scheduled Board Meeting will take place on Monday, November 8, 2021.

14. Motion to move to Closed Session:

Not needed

15. Return to Open Session:

Not needed

16. Take any necessary action following closed session regarding minutes, employment of personnel, resignations, terminations or leaves of absence:

None

17. Adjournment:

A motion was made by Dollinger and seconded by Kueter to adjourn the meeting at 7:47 p.m.
Motion carried.

Aye: All

Nay: None

Board of Education President
Big Hollow School District #38

Board of Education Secretary
Big Hollow School District #38

Big Hollow School District #38 Ingleside, IL 60041

SPECIAL BOARD OF EDUCATION MEETING MINUTES

Thursday October 7, 2021

1. Call to Order and Roll Call:

A special meeting of the Board of Education was called to order at 7:30 p.m. on Thursday, October 7, 2021.

Roll Call:

The following member were in attendance: Bennett, Cernuska, Kueter, Lyons, Pedersen, Plescia

The following members were absent: Dollinger

The following administration was present: Gold

2. Pledge of Allegiance:

The Pledge of Allegiance was recited.

3. Public Comments:

No public comments were received.

4. Approve the 2022 School Maintenance Project Grant

A motion was made by Cernuska and seconded by Plescia to approve the 2022 School Maintenance Project Grant as presented by Mr. Gold.

Motion carried.

Aye: All

Nay: None

5. Adjournment:

A motion was made by Kueter and seconded by Bennett to adjourn the meeting at 7:45 p.m.

Motion carried.

Aye: All

Nay: None

Board of Education President
Big Hollow School District #38

Board of Education Secretary
Big Hollow School District #38

	EDUCATION FUND (10)	OPER. & MAINT. FUND (20)	DEBT SVC FUND (30)	TRANS. FUND (40)	SS/MED/IMRF FUND (50/51)	CAPITAL PROJ FUND (60)	WORKING CASH FUND (70)	TORT FUND (80)	TOTAL ALL FUNDS
ASSETS									
Cash & Investments									
Imprest Fund	2,000	0	0	0	0	0	0	0	2,000
Cash in Bank BMO	0	0	0	0	0	0	0	0	0
Cash in Bank Win Trust Land of Lakes Bank	5,256,871	3,188,692	4,645,780	945,675	330,043	551,142	1,215,997	-78,392	16,055,806
PMA Investment	686,897	500,158	316,510	127,255	44,513	121,514	197,571	3,882	1,998,300
PMA Savings Deposit Account	0	0	0	0	0	0	0	0	0
TOTAL CASH & INVESTMENTS	5,945,768	3,688,850	4,962,290	1,072,930	374,556	672,656	1,413,568	-74,511	18,056,106
Due From Education Fund	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	5,945,768	3,688,850	4,962,290	1,072,930	374,556	672,656	1,413,568	-74,511	18,056,106
LIABILITIES									
Tax Anticipation Warrants Payable	0	0	0	0	0	0	0	0	0
Accounts Payable	88,564	-33,303	0	-52,524	-320	-3,690	0	0	-1,273
Due To Working Cash Fund	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES	88,564	-33,303	0	-52,524	-320	-3,690	0	0	-1,273
YTD Revenue	7,270,470	652,877	2,381,857	729,216	294,071	22,014	47,538	80,699	11,478,742
Sale of Assets									0
YTD Expenditures	-6,269,958	-423,797	-72,150	-588,785	-180,467	-223,632	0	-198,891	-7,957,680
YTD Excess/ (Deficiency)	1,000,512	229,080	2,309,707	140,430	113,604	-201,618	47,538	-118,192	3,521,062
Beginning Fund Balance 07/01/21	5,033,819	3,426,468	2,652,583	879,975	261,272	877,964	1,366,029	43,681	14,541,791
Ending Fund Balance	6,034,332	3,655,548	4,962,290	1,020,406	374,876	676,346	1,413,568	-74,511	18,062,853
TOTAL LIABILITIES & FUND BAL.	5,945,768	3,688,850	4,962,290	1,072,930	374,556	672,656	1,413,568	-74,511	18,056,106

Date

Board of Education Secretary

Date

Education Fund						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$9,004,770	\$694,165	\$4,252,091	\$4,752,679	47%	
State Sources	\$6,265,323	\$582,097	\$1,735,821	\$4,529,502	28%	
Federal Sources	\$2,076,890	\$947,656	\$1,277,742	\$799,148	62%	
Fees	\$24,000	\$1,428	\$4,816	\$19,185	20%	
Total Revenue	\$17,370,983	\$2,225,345	\$7,270,470	\$10,100,513	42%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$12,919,938	\$1,024,712	\$3,856,755	\$9,063,183	30%	
Benefits	\$1,593,085	\$120,216	\$469,504	\$1,123,581	29%	
Purchased Services	\$1,257,059	\$98,070	\$478,028	\$779,031	38%	
Supplies and Mat	\$1,814,238	\$121,199	\$1,088,737	\$725,501	60%	
Capital Outlay	\$0	\$0	\$0	\$0	0%	
Dues and Fees/Tuition	\$0	\$0	\$0	\$0	0%	
Non-Capital Equipment	\$0	\$0	\$0	\$0	0%	
Other Objects	\$1,155,025	\$46,633	\$376,934	\$0	33%	
Transfers	\$522,500	\$0	\$0	\$522,500	0%	
Total Expenses	\$19,261,845	\$1,410,830	\$6,269,958	\$12,991,887	33%	

Operations and Maintenance						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$1,383,000	\$103,533	\$652,877	\$730,123	47%	
State Sources	\$0	\$0	\$0	\$0	0%	
Federal Sources	\$0	\$0	\$0	\$0	0%	
Other Sources Sale of Land	\$0	\$0	\$0	\$0	0%	
	\$0	\$0	\$0	\$0	0%	
Grant Maintenance	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$1,383,000	\$103,533	\$652,877	\$730,123	47%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$375,000	\$28,453	\$107,348	\$267,652	47%	
Benefits	\$30,560	\$2,954	\$11,713	\$18,847	38%	
Purchased Services	\$714,700	\$49,545	\$216,522	\$498,178	30%	
Supplies and Materials	\$484,300	\$26,360	\$88,215	\$396,085	18%	
Capital Outlay	\$0	\$0	\$0	\$0	0%	
Dues, Fees, Tuition	\$0	\$0	\$0	\$0	0%	
Total Expenses	\$1,604,560	\$107,312	\$423,797	\$1,180,763	26%	

Debt Service Fund						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$5,147,305	\$377,686	\$2,381,857	\$2,765,448	46%	
State Sources	\$0	\$0	\$0	\$0	0%	
Federal Sources	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$5,147,305	\$377,686	\$2,381,857	\$2,765,448	46%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Purchased Services	\$1,000	\$0	\$0	\$1,000	0%	
Principal and Interest	\$0	\$0	\$0	\$0	0%	
Other Objects	\$5,105,651	\$0	\$72,150	\$5,033,501	1%	
Total Expenses	\$5,106,651	\$0	\$72,150	\$5,034,501	1%	

Transportation Fund						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$685,650	\$55,440	\$338,149	\$347,501	49%	
State Sources	\$779,860	\$176,205	\$391,066	\$388,794	50%	
Federal Sources	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$1,465,510	\$231,645	\$729,216	\$736,294	50%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$826,500	\$69,919	\$199,169	\$627,331	24%	
Benefits	\$30,825	\$3,092	\$7,872	\$22,953	26%	
Purchased Services	\$136,600	\$10,650	\$18,802	\$117,798	14%	
Supplies and Mat	\$111,400	\$12,614	\$25,712	\$85,688	23%	
Capital Outlay	\$0	\$0	\$0	\$0	0%	
Other Objects	\$351,200	\$18	\$337,231	\$13,969	96%	
Total Expenses	\$1,456,525	\$96,294	\$588,785	\$867,740	40%	

IMRF/SS Fund						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$538,978	\$97,228	\$294,071	\$244,907	55%	
State Sources	\$0	\$0	\$0	\$0	0%	
Federal Sources	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$538,978	\$97,228	\$294,071	\$244,907	55%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$0	\$0	\$0	\$0	0%	
Benefits	\$618,500	\$57,643	\$180,467	\$438,033	29%	
Purchased Services	\$0	\$0	\$0	\$0	0%	
Supplies and Mat	\$0	\$0	\$0	\$0	0%	
Capital Outlay	\$0	\$0	\$0	\$0	0%	
Dues and Fees	\$0	\$0	\$0	\$0	0%	
Total Expenses	\$618,500	\$57,643	\$180,467	\$438,033	29%	

Capital Projects						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$100,500	\$9,535	\$22,014	\$78,486	22%	
State Sources	\$0	\$0	\$0	\$0	0%	
Federal Sources	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$100,500	\$9,535	\$22,014	\$78,486	22%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$0	\$0	\$0	\$0	0%	
Benefits	\$0	\$0	\$0	\$0	0%	
Purchased Services	\$10,000	\$0	\$0	\$10,000	0%	
Supplies and Mat	\$0	\$0	\$0	\$0	0%	
Capital Outlay	\$241,348	\$0	\$213,492	\$27,856	88%	
Transfers	\$16,000	\$10,140	\$10,140	\$5,860	63%	
Total Expenses	\$267,348	\$10,140	\$223,632	\$43,716	84%	

Working Cash Fund						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$100,000	\$7,543	\$47,538	\$52,462	48%	
State Sources	\$0	\$0	\$0	\$0	0%	
Federal Sources	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$100,000	\$7,543	\$47,538	\$52,462	48%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$0	\$0	\$0	\$0	0%	
Benefits	\$0	\$0	\$0	\$0	0%	
Purchased Services	\$0	\$0	\$0	\$0	0%	
Supplies and Mat	\$0	\$0	\$0	\$0	0%	
Capital Outlay	\$0	\$0	\$0	\$0	0%	
Dues and Fees/Tuition	\$0	\$0	\$0	\$0	0%	
Total Expenses	\$0	\$0	\$0	\$0	0%	

Total All Funds						
<u>Revenue</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Local Sources	\$17,146,203	\$1,357,925	\$8,069,297	\$9,076,906	47%	
State Sources	\$7,045,183	\$758,302	\$2,126,888	\$4,918,295	30%	
Federal Sources	\$2,076,890	\$947,656	\$1,277,742	\$799,148	62%	
Other Sources Sale of Land	\$0	\$0	\$0	\$0	0%	
Fees	\$24,000	\$1,428	\$4,816	\$19,185	20%	
Maintenance Grant	\$0	\$0	\$0	\$0	0%	
Total Revenue	\$26,292,276	\$3,065,311	\$11,478,742	\$14,813,534	44%	
<u>Expenses</u>	<u>Budget</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget Balance</u>	<u>% of Budget</u>	
Salary	\$14,121,438	\$1,123,084	\$4,163,272	\$9,958,166	29%	
Benefits	\$2,272,970	\$183,905	\$669,555	\$1,603,415	29%	
Purchased Services	\$2,315,295	\$158,264	\$912,243	\$1,403,052	39%	
Supplies and Mat	\$2,409,938	\$160,173	\$1,202,663	\$1,207,275	50%	
Capital Outlay	\$241,348	\$0	\$213,492	\$27,856	88%	
Dues and Fees/Tuition	\$0	\$0	\$0	\$0	0%	
Transfers	\$538,500	\$10,140	\$10,140	\$528,360	2%	
Other Objects	\$6,611,876	\$46,651	\$786,315	\$5,825,561	12%	
Total Expenses	\$28,511,365	\$1,682,218	\$7,957,680	\$20,553,685	28%	

**Big Hollow School District #38
Accounts Payable Approval Form for November 8, 2021**

<u>Fund</u>	<u>Fund #</u>	<u>Accounts Payable</u>
Education	10	516,885.64
O & M	20	82,891.43
Debt Service	30	
Transportation	40	38,343.78
IMRF/SS	50	57,962.17
Capitol Projects	60	10,140.00
Working Cash	70	
TORT	80	
Fire Prev/Safety	90	
Totals		\$706,223.02

Board of Education Secretary _____ Date _____
Big Hollow School District #38

Board of Education President _____ Date _____
Big Hollow School District #38

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/04/2021	50398	-500.00	Heinemann, Gordon	EDUCATION/ELEMENTARY /IMPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	Elem-- Impr of Inst. (staff)	-500.00
10/31/2021	50405	-526.70	Lakeshore Learning M	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/31/2021	50405	-961.40	Lakeshore Learning M	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/31/2021	50405	-227.70	Lakeshore Learning M	EDUCATION/District/S PECIAL ED PROGRAMS PRE-K/SUPPLIES	SPED--- PreK Supp/Mat	-1,715.80
10/04/2021	50433	25.00	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/04/2021	50433	20,227.14	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/04/2021	50433	632.76	Illinois Dept Of Rev	O & M/District	Building- IL State Withholding	
10/04/2021	50433	1,397.18	Illinois Dept Of Rev	TRANSPORTATION/Distr ict	Transportation - IL State With	22,282.08
10/04/2021	50434	3,341.67	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/04/2021	50434	124.74	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/04/2021	50434	24.73	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/04/2021	50434	2,487.71	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/04/2021	50434	388.14	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/04/2021	50434	8.23	Teacher's Health Ins	O & M/District/Employee Deductions	Building-Insurance Withholding	
10/04/2021	50434	8.24	Teacher's Health Ins	TRANSPORTATION/Distr ict/Employee Deductions	Transportation-Insurance With	
10/04/2021	50434	521.57	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/04/2021	50434	11.07	Teacher's Health Ins	O & M/District/Employee	Building-Insurance Withholding	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				Deductions		
10/04/2021	50434	11.07	Teacher's Health Ins	TRANSPORTATION/Distr	Transportation-Insurance With	
				ict/Employee		
				Deductions		
10/04/2021	50434	92.86	Teacher's Health Ins	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50434	18.40	Teacher's Health Ins	EDUCATION/District/E	EDUCATION Employee Deductions	7,038.43
				mployee Deductions		
10/04/2021	50435	33,416.53	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	1,247.40	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	247.28	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	2,153.51	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	1,093.75	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	5,215.47	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	110.67	Teachers Retirement	O &	Building-Insurance Withholding	
				M/District/Employee		
				Deductions		
10/04/2021	50435	110.67	Teachers Retirement	TRANSPORTATION/Distr	Transportation-Insurance With	
				ict/Employee		
				Deductions		
10/04/2021	50435	336.10	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	7.13	Teachers Retirement	O &	Building-Insurance Withholding	
				M/District/Employee		
				Deductions		
10/04/2021	50435	7.13	Teachers Retirement	TRANSPORTATION/Distr	Transportation-Insurance With	
				ict/Employee		
				Deductions		
10/04/2021	50435	171.83	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	80.40	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/04/2021	50435	15.95	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	44,213.82

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/04/2021	50436	4,497.38	United States Treasu	mployee Deductions EDUCATION/District	EDUCATION FICA	
10/04/2021	50436	792.05	United States Treasu	O & M/District	Building - FICA Withholding	
10/04/2021	50436	2,044.78	United States Treasu	TRANSPORTATION/Distr ict		
10/04/2021	50436	1,203.00	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/04/2021	50436	70.00	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withhold	
10/04/2021	50436	50.00	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/04/2021	50436	38,864.43	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/04/2021	50436	1,135.34	United States Treasu	O & M/District/Federal Tax Withheld	Building - Federal Withholding	
10/04/2021	50436	1,664.51	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withhold	
10/04/2021	50436	7,236.74	United States Treasu	EDUCATION/District	EDUCATION Medicare Withiheld	
10/04/2021	50436	201.46	United States Treasu	O & M/District	Building- Medicare Withholding	
10/04/2021	50436	494.42	United States Treasu	TRANSPORTATION/Distr ict	Transportation-Medicare With	
10/04/2021	50436	7,334.21	United States Treasu	SOCIAL SECURITY/MEDICARE/Di strict	SS/Medicare - FICA Withholding	
10/04/2021	50436	7,932.62	United States Treasu	SOCIAL SECURITY/MEDICARE/Di strict	SS/Medicare-Medicare Withheld	73,520.94
10/04/2021	50437	981.29	Wisconsin Dept Of Re	EDUCATION/District	EDUCATION WISC ST TAX	
10/04/2021	50437	106.41	Wisconsin Dept Of Re	TRANSPORTATION/Distr ict	Transportation -WI State With	1,087.70
10/15/2021	50438	2,999.27	Ill Municipal Retire	EDUCATION/District/B enefit Accrual	EDUCATION IMRF Deduction	
10/15/2021	50438	586.76	Ill Municipal Retire	O & M/District/Benefit Accrual	Building - IMRF Withholding	
10/15/2021	50438	1,496.19	Ill Municipal Retire	TRANSPORTATION/Distr		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50438	8,007.25	Ill Municipal Retire	ict/Benefit Accrual IMRF/District/Benefi t Accrual	IMRF - IMRF Withholding	
10/15/2021	50438	3,027.11	Ill Municipal Retire	EDUCATION/District/B enefit Accrual	EDUCATION IMRF Deduction	
10/15/2021	50438	592.96	Ill Municipal Retire	O & M/District/Benefit Accrual	Building - IMRF Withholding	
10/15/2021	50438	1,539.95	Ill Municipal Retire	TRANSPORTATION/Distr ict/Benefit Accrual		
10/15/2021	50438	8,129.83	Ill Municipal Retire	IMRF/District/Benefi t Accrual	IMRF - IMRF Withholding	26,379.32
10/15/2021	50439	25.00	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/15/2021	50439	20,289.95	Illinois Dept Of Rev	EDUCATION/District	EDUCATION ILLINOIS TAX	
10/15/2021	50439	639.54	Illinois Dept Of Rev	O & M/District	Building- IL State Withholding	
10/15/2021	50439	1,444.80	Illinois Dept Of Rev	TRANSPORTATION/Distr ict	Transportation - IL State With	22,399.29
10/15/2021	50440	170.00	LCFT Cope	EDUCATION/District/B enefit Accrual	EDUCATION IMRF Deduction	170.00
10/15/2021	50441	3,336.74	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/15/2021	50441	118.26	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/15/2021	50441	40.79	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/15/2021	50441	2,484.04	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/15/2021	50441	388.14	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/15/2021	50441	8.23	Teacher's Health Ins	O & M/District/Employee Deductions	Building-Insurance Withholding	
10/15/2021	50441	8.24	Teacher's Health Ins	TRANSPORTATION/Distr ict/Employee Deductions	Transportation-Insurance With	
10/15/2021	50441	521.57	Teacher's Health Ins	EDUCATION/District/E mployee Deductions	EDUCATION Employee Deductions	
10/15/2021	50441	11.07	Teacher's Health Ins	O & M/District/Employee	Building-Insurance Withholding	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				Deductions		
10/15/2021	50441	11.07	Teacher's Health Ins	TRANSPORTATION/Distr	Transportation-Insurance With	
				ict/Employee		
				Deductions		
10/15/2021	50441	88.04	Teacher's Health Ins	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50441	30.36	Teacher's Health Ins	EDUCATION/District/E	EDUCATION Employee Deductions	7,046.55
				mployee Deductions		
10/15/2021	50442	33,367.27	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	1,182.60	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	407.89	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	2,150.34	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	1,093.75	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	5,215.47	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	110.67	Teachers Retirement	O &	Building-Insurance Withholding	
				M/District/Employee		
				Deductions		
10/15/2021	50442	110.67	Teachers Retirement	TRANSPORTATION/Distr	Transportation-Insurance With	
				ict/Employee		
				Deductions		
10/15/2021	50442	336.10	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	7.13	Teachers Retirement	O &	Building-Insurance Withholding	
				M/District/Employee		
				Deductions		
10/15/2021	50442	7.13	Teachers Retirement	TRANSPORTATION/Distr	Transportation-Insurance With	
				ict/Employee		
				Deductions		
10/15/2021	50442	171.83	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	76.21	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	
				mployee Deductions		
10/15/2021	50442	26.29	Teachers Retirement	EDUCATION/District/E	EDUCATION Employee Deductions	44,263.35

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				mployee Deductions		
10/15/2021	50443	4,345.27	United States Treasu	EDUCATION/District	EDUCATION FICA	
10/15/2021	50443	800.54	United States Treasu	O & M/District	Building - FICA Withholding	
10/15/2021	50443	2,104.36	United States Treasu	TRANSPORTATION/Distr ict		
10/15/2021	50443	1,203.00	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/15/2021	50443	70.00	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withhold	
10/15/2021	50443	50.00	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/15/2021	50443	39,053.33	United States Treasu	EDUCATION/District/F ederal Tax Withheld	EDUCATION FED W/H TAX	
10/15/2021	50443	1,148.45	United States Treasu	O & M/District/Federal Tax Withheld	Building - Federal Withholding	
10/15/2021	50443	1,739.89	United States Treasu	TRANSPORTATION/Distr ict/Federal Tax Withheld	Transportation-Federal Withhold	
10/15/2021	50443	7,207.76	United States Treasu	EDUCATION/District	EDUCATION Medicare Withiheld	
10/15/2021	50443	203.45	United States Treasu	O & M/District	Building- Medicare Withholding	
10/15/2021	50443	508.38	United States Treasu	TRANSPORTATION/Distr ict	Transportation-Medicare With	
10/15/2021	50443	7,250.17	United States Treasu	SOCIAL SECURITY/MEDICARE/Di strict	SS/Medicare - FICA Withholding	
10/15/2021	50443	7,919.59	United States Treasu	SOCIAL SECURITY/MEDICARE/Di strict	SS/Medicare-Medicare Withheld	73,604.19
10/15/2021	50444	988.29	Wisconsin Dept Of Re	EDUCATION/District	EDUCATION WISC ST TAX	
10/15/2021	50444	106.41	Wisconsin Dept Of Re	TRANSPORTATION/Distr ict	Transportation -WI State With	1,094.70
10/15/2021	50445	7,995.00	22Vets LLC	EDUCATION/District/G RANTS/SOFTWARE	ESSERIII-- Network firewall	7,995.00
10/15/2021	50446	132.50	Alpha Baking Co, Inc	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Pgrm)	
10/15/2021	50446	72.70	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Pgrm)	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				OOD SERVICES/SUPPLIES		
10/15/2021	50446	65.43	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD SERVICES/SUPPLIES		
10/15/2021	50446	132.50	Alpha Baking Co, Inc	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	403.13
				OOD SERVICES/SUPPLIES		
10/15/2021	50448	67.47	Amazon	EDUCATION/District/D	Tech--- Supp/Mat	
				ATA PROCESSING SERVICES/SUPPLIES		
10/15/2021	50448	32.25	Amazon	EDUCATION/District/D	Tech--- Supp/Mat	
				ATA PROCESSING SERVICES/SUPPLIES		
10/15/2021	50448	421.60	Amazon	O & M/District/OPERATION	Dist--- O&M Pur Svc	
				AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER		
10/15/2021	50448	1,038.99	Amazon	EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
				EMENTARY/SUPPLIES		
10/15/2021	50448	49.28	Amazon	EDUCATION/District/R	Dist--- Convenience Acct S/M	
				EGULAR PROGRAMS/SUPPLIES		
10/15/2021	50448	373.77	Amazon	EDUCATION/PRIMARY/EL	Pri--- Music Supp/Mat	
				EMENTARY/SUPPLIES		
10/15/2021	50448	19.99	Amazon	EDUCATION/ELEMENTARY	Elem-- Supp/Mat	
				/ELEMENTARY/SUPPLIES		
10/15/2021	50448	-87.96	Amazon	EDUCATION/District/D	Tech--- Supp/Mat	
				ATA PROCESSING SERVICES/SUPPLIES		
10/15/2021	50448	8.99	Amazon	EDUCATION/MIDDLE/EDU	MS--- Library Grant	
				CATIONAL MEDIA SERVICES/SUPPLIES		
10/15/2021	50448	72.10	Amazon	EDUCATION/District/S	SPED--- Supp/Mat	
				PECIAL EDUCATION/SUPPLIES		
10/15/2021	50448	124.99	Amazon	O & M/District/CARE	Dist--- COVID Supp/Mat	
				AND UPKEEP OF		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50448	281.91	Amazon	BUILDING SE/SUPPLIES EDUCATION/ELEMENTARY	Elem-- Supp/Mat	
10/15/2021	50448	121.30	Amazon	/ELEMENTARY/SUPPLIES O & M/District/CARE	Dist--- COVID Supp/Mat	
10/15/2021	50448	41.16	Amazon	AND UPKEEP OF BUILDING SE/SUPPLIES	PTO Designated Exp	
10/15/2021	50448	97.30	Amazon	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	MS-- Supp/Mat	
10/15/2021	50448	1,022.34	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	Pri-- PreK supp/mat	
10/15/2021	50448	27.33	Amazon	EDUCATION/PRIMARY/SP ECIAL ED PROGRAMS PRE-K/SUPPLIES	Pri-- Supp/Mat	3,712.81
10/15/2021	50449	25.58	Aramark Uniform & Ca	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	FoodSvc--- S/M (Program)	
10/15/2021	50449	25.58	Aramark Uniform & Ca	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	51.16
10/15/2021	50450	3,702.00	Benchmark Education	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	3,702.00
10/15/2021	50451	3,393.75	Carroll, Megan	EDUCATION/District/H EALTH SERVICES/PROFESSIONA	SPED-- OT/PT/Health Pur Svc	3,393.75
10/15/2021	50452	54.00	Contreras, Karen	L AND TECHNICAL SER TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER	Trans--- CDL Permits	54.00
10/15/2021	50453	77.00	Cozzini Bros., Inc.,	PURCHASED SERVICES EDUCATION/District/F OOD	FoodSvc--- S/M (Program)	77.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50454	340.76	Decker Equipment	SERVICES/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/15/2021	50454	340.76	Decker Equipment	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	681.52
10/15/2021	50455	100.00	DiMaggio, Nicole	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	100.00
10/15/2021	50456	210.00	Elite Door Service L	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	MS--- O&M Repairs and Maint	210.00
10/15/2021	50457	653.24	GHA Technologies Inc	EDUCATION/District/M TSS/Title I/SUPPLIES	Title I-- St. Gilberts sup/mat	
10/15/2021	50457	653.24	GHA Technologies Inc	EDUCATION/District/M TSS/Title I/SUPPLIES	Title I-- Westlake sup/mat	1,306.48
10/15/2021	50458	803.80	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Pgrm)	
10/15/2021	50458	338.18	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/15/2021	50458	1,009.00	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Pgrm)	
10/15/2021	50458	169.60	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/15/2021	50458	1,589.24	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Pgrm)	
10/15/2021	50458	261.51	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	1,601.16	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	187.25	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	1,375.65	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	301.56	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	2,248.55	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	272.53	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	484.12	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	151.71	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	1,796.70	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	625.06	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	1,995.40	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	38.03	Gordon Food Service	EDUCATION/District/F	FoodSvc--- S/M (Program)	
				OOD		
				SERVICES/SUPPLIES		
10/15/2021	50458	2,518.66	Gordon Food Service	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50458	624.95	Gordon Food Service	OOD SERVICES/SUPPLIES EDUCATION/District/F	FoodSvc--- S/M (Program)	18,392.66
10/15/2021	50459	1,578.16	Granite Telecommunic	OOD SERVICES/SUPPLIES O & M/District/CARE	Phone Services (AT&T)	1,578.16
10/15/2021	50460	500.00	Heinemann	AND UPKEEP OF BUILDING SE/At&t EDUCATION/ELEMENTARY	Elem-- Impr of Inst. (staff)	500.00
10/15/2021	50461	521.91	Home Depot Credit Se	/IMPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	
10/15/2021	50461	277.97	Home Depot Credit Se	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	O & M/District/CARE Dist--- Grounds Supp/Mat AND UPKEEP OF GROUNDS SER/SUPPLIES	
10/15/2021	50461	1,787.58	Home Depot Credit Se	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	O & M/District/CARE Dist--- Maintenance Supp/Mat AND UPKEEP OF BUILDING SE/SUPPLIES	2,587.46
10/15/2021	50462	279.00	Institute For Educat	EDUCATION/MIDDLE/IMP ROVEMENT OF INSTRUCTION SER/SUPPLIES	MS-- Impr of Inst. Supp/Mat	279.00
10/15/2021	50463	2,920.59	Martin-Upton, Eileen	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	2,920.59
10/15/2021	50464	10.77	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/15/2021	50464	7.44	Menards	EDUCATION/District/D ATA PROCESSING SERVICES/SUPPLIES	Tech--- Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50464	105.78	Menards	TRANSPORTATION/District/PUPIL	Trans--- Rep/Maintenance	
10/15/2021	50464	102.52	Menards	TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE		
10/15/2021	50465	4,457.25	Mitel	EDUCATION/District/District/CARE	Tech--- Supp/Mat	226.51
10/15/2021	50465	4,457.25	Mitel	ATA PROCESSING SERVICES/SUPPLIES		
10/15/2021	50466	392.16	NCC - Peterson Produ	O & M/District/CARE AND UPKEEP OF BUILDING SE/At&t	Phone Services (AT&T)	4,457.25
10/15/2021	50466	392.16	NCC - Peterson Produ	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Custodial Supp/Mat	
10/15/2021	50466	78.20	NCC - Peterson Produ	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Custodial Supp/Mat	
10/15/2021	50466	75.90	NCC - Peterson Produ	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/15/2021	50466	75.91	NCC - Peterson Produ	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	
10/15/2021	50466	110.56	NCC - Peterson Produ	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	732.73
10/15/2021	50467	1,400.00	Net56	O & M/District/CARE AND UPKEEP OF BUILDING SE/Net56	Internet Services (Net 56)	1,400.00
10/15/2021	50468	1,260.00	Nierman Landscape &	O & M/District/CARE AND UPKEEP OF GROUNDS	Grounds Upkeep Service	1,260.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50469	132.00	Paul, Megan	SER/PROFESSIONAL AND TECHNICAL SER EDUCATION/District/H EALTH	SPED-- OT/PT/Health Pur Svc	132.00
10/15/2021	50470	845.50	Rabine Mechanical	SERVICES/PROFESSIONA L AND TECHNICAL SER EDUCATION/District/F OOD SERVICES/REPAIR AND MAINTENANCE	FoodSvc--- Repairs and Maint	
10/15/2021	50470	1,300.17	Rabine Mechanical	SERVICE O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Pri--- O&M Repair & Maint	
10/15/2021	50470	562.50	Rabine Mechanical	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	
10/15/2021	50470	642.00	Rabine Mechanical	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	
10/15/2021	50470	5,194.00	Rabine Mechanical	SERVICE O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Pri--- O&M Repair & Maint	
10/15/2021	50470	450.00	Rabine Mechanical	SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE	Elem--- O&M Repairs and Maint	
10/15/2021	50470	1,371.10	Rabine Mechanical	SERVICE O & M/MIDDLE/CARE	MS--- O&M Repairs and Maint	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50470	427.50	Rabine Mechanical	AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Elem--- O&M Repairs and Maint	
10/15/2021	50470	1,550.00	Rabine Mechanical	EDUCATION/District/FOOD SERVICES/REPAIR AND MAINTENANCE SERVICE	FoodSvc--- Repairs and Maint	
10/15/2021	50470	187.50	Rabine Mechanical	AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Elem--- O&M Repairs and Maint	
10/15/2021	50470	622.50	Rabine Mechanical	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	MS--- O&M Repairs and Maint	
10/15/2021	50470	240.00	Rabine Mechanical	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	13,392.77
10/15/2021	50471	266.40	Read Naturally	EDUCATION/District/SPECIAL EDUCATION/SOFTWARE	SPED--- Software (Misc)	266.40
10/15/2021	50472	264.78	Romero, Lisa	EDUCATION/MIDDLE/MIDDLE/JUNIOR HIGH/SUPPLIES	MS--- Science Supp/Mat	
10/15/2021	50472	191.40	Romero, Lisa	EDUCATION/MIDDLE/Interscholastic Programs/SUPPLIES	MS-- Acadm Enrich Supp/Mat	456.18

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50473	65.45	Scholastic Inc	EDUCATION/District/S PEECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	65.45
10/15/2021	50474	1,513.05	School Mate	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Agendas/Planners	1,513.05
10/15/2021	50475	87.36	School Specialty	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Art Supp/Mat	
10/15/2021	50475	6,991.91	School Specialty	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/15/2021	50475	753.88	School Specialty	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem--- Art Supp/Mat	
10/15/2021	50475	2,203.49	School Specialty	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri--- Art Supp/Mat	10,036.64
10/15/2021	50476	78.36	School Specialty	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	78.36
10/15/2021	50477	599.76	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/15/2021	50477	626.75	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/15/2021	50477	404.84	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/15/2021	50477	612.99	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/15/2021	50477	484.61	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/15/2021	50477	279.79	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	3,008.74
10/15/2021	50478	495.00	Specialty Floors, In	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/PROFESSIONAL AND TECHNICAL SER	Pri-- gym floor refinish/paint	495.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/15/2021	50479	3,431.97	Spectrum Center Inc	EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	3,431.97
10/15/2021	50480	648.00	Strand, Melissa Lynn	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	
10/15/2021	50480	1,044.00	Strand, Melissa Lynn	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	1,692.00
10/15/2021	50481	955.00	Techstar America Cor	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Supplies	Elem-- Copy Supplies	955.00
10/15/2021	50482	76.50	Waukegan Safe And Lo	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Maintenance Supp/Mat	76.50
10/15/2021	50483	299.00	WeVideo, Inc.	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	299.00
10/15/2021	50484	13.44	Wiley, Stephaney	EDUCATION/District/F ISCAL SERVICES/TRAVEL	Business--- Travel	
10/15/2021	50484	13.44	Wiley, Stephaney	EDUCATION/District/F ISCAL SERVICES/TRAVEL	Business--- Travel	26.88
10/15/2021	50485	6,234.48	WM Corporate Service	O & M/District/CARE AND UPKEEP OF BUILDING SE/SANITATION SERVICES	Sanitation Services	
10/15/2021	50485	105.24	WM Corporate Service	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/SANITATION	Trans--- Garbage pickup	6,339.72

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/21/2021	50486	75.00	Branche, Percy	SERVICES EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED	Soccer Officials	75.00
10/21/2021	50487	825.00	Brillion, Lindsay	SERVICES EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	825.00
10/21/2021	50488	100.00	Garcarz, Sylvia	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- Soc. Studies Supp/Mat	100.00
10/21/2021	50489	75.00	Gentes, Bill	EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED	Soccer Officials	75.00
10/21/2021	50490	13.44	Gold, Robert	SERVICES EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/TRAVEL	Supt---Travel	
10/21/2021	50490	8.96	Gold, Robert	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/TRAVEL	Supt---Travel	
10/21/2021	50490	10.08	Gold, Robert	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/TRAVEL	Supt---Travel	
10/21/2021	50490	255.36	Gold, Robert	SER/PROFESSIONAL AND TECHNICAL SER EDUCATION/District/I	Impr. of Instr--- Admin	
10/21/2021	50490	14.00	Gold, Robert	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	Impr. of Instr--- Admin	
10/21/2021	50490	29.60	Gold, Robert	EDUCATION/District/I MPROVEMENT OF	Impr. of Instr--- Admin	331.44

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/21/2021	50491	75.00	Grant Community Base	EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED SERVICES	Softball Umpires	75.00
10/21/2021	50492	60.00	Hetrovicz, Michelle	EDUCATION/District/D IRECTION OF CENTRAL SUPPORT S/TRAVEL	Dir of Curr/Inst Travel	60.00
10/21/2021	50493	279.00	Institute For Educat	EDUCATION/MIDDLE/IMP ROVEMENT OF INSTRUCTION SER/SUPPLIES	MS-- Impr of Inst. Supp/Mat	279.00
10/21/2021	50494	776.09	Janusz, Lenayn	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	776.09
10/21/2021	50495	75.00	Krause, Jerry	EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED SERVICES	Softball Umpires	75.00
10/21/2021	50496	61.35	Laske, Jacquelynn	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER PURCHASED SERVICES	Trans--- CDL Permits	61.35
10/21/2021	50497	1,197.00	Manullang, Korinne	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	1,197.00
10/21/2021	50498	75.00	Moore, Ed	EDUCATION/MIDDLE/Int erscholastic Programs/PURCHASED SERVICES	Softball Umpires	75.00
10/21/2021	50499	232.98	Paz, Elizabeth	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	232.98
10/21/2021	50500	63.00	Philippsen, Michelle	EDUCATION/District/O THER FOOD SERVICES/TRAVEL	FoodSvc--- Travel	63.00
10/21/2021	50501	42.00	Schweiss, Phyllis	TRANSPORTATION/Distr ict/PUPIL	Trans--- Travel Reimb.	42.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/21/2021	50502	247.17	Sposato-Jucha, Chiar	TRANSPORTATION SERVICES/TRAVEL EDUCATION/MIDDLE/EDUCATIONAL MEDIA	MS--- Library Books	247.17
10/21/2021	50503	75.00	Westfall, James	SERVICES/SUPPLIES EDUCATION/MIDDLE/Interscholastic Programs/PURCHASED SERVICES	Soccer Officials	75.00
10/28/2021	50504	20.40	Ace Hardware Home Ce	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Maintenance Supp/Mat	20.40
10/28/2021	50505	17.29	Alpha Baking Co, Inc	EDUCATION/District/Food SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm) OOD	
10/28/2021	50505	14.54	Alpha Baking Co, Inc	EDUCATION/District/Food SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm) OOD	
10/28/2021	50505	137.80	Alpha Baking Co, Inc	EDUCATION/District/Food SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm) OOD	169.63
10/28/2021	50506	1,000.00	Alpha Prime Communic	EDUCATION/District/R PROGRAMS/SUPPLIES	Dist--- Radios (Internal) EGULAR	1,000.00
10/28/2021	50510	120.59	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50510	-64.99	Amazon	EDUCATION/District/D SERVICES/SUPPLIES	Tech--- Supp/Mat ATA PROCESSING	
10/28/2021	50510	-20.95	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	-6.96	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	-36.00	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	-36.00	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	-17.99	Amazon	EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50510	-15.91	Amazon	EMENTARY/SUPPLIES O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Custodial Supp/Mat	
10/28/2021	50510	-15.91	Amazon	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Custodial Supp/Mat	
10/28/2021	50510	-15.91	Amazon	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Custodial Supp/Mat	
10/28/2021	50510	-15.91	Amazon	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Custodial Supp/Mat	
10/28/2021	50510	-15.91	Amazon	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Custodial Supp/Mat	
10/28/2021	50510	51.98	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	1,700.31	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- Graph Arts Supp/Mat	
10/28/2021	50510	37.50	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/Copy Supplies	Elem-- Copy Supplies	
10/28/2021	50510	626.01	Amazon	EDUCATION/MIDDLE/EDU CATIONAL MEDIA SERVICES/SUPPLIES	MS--- Library Books	
10/28/2021	50510	95.46	Amazon	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Custodial Supp/Mat	
10/28/2021	50510	2,463.18	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- Graph Arts Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50510	15.55	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	60.05	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	25.64	Amazon	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/SUPPLIES	Impr. of Instr--- Supplies/Mat	
10/28/2021	50510	296.85	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	35.40	Amazon	EDUCATION/District/F ISCAL SERVICES/SUPPLIES	Business-- Supp/Mat	
10/28/2021	50510	119.49	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	325.99	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	79.75	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50510	9.98	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	62.99	Amazon	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/SUPPLIES	Supt-- Supp/Mat	
10/28/2021	50510	39.98	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS-- Supp/Mat	
10/28/2021	50510	43.93	Amazon	EDUCATION/MIDDLE/HEA LTH SERVICES/SUPPLIES	MS-- Nurse Supp/Mat	
10/28/2021	50510	105.79	Amazon	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS-- Supp/Mat	
10/28/2021	50510	29.90	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50510	205.30	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	64.69	Amazon	EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50510	17.45	Amazon	EMENTARY/SUPPLIES EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	50.45	Amazon	EMENTARY/SUPPLIES EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	856.14	Amazon	EMENTARY/SUPPLIES EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	138.35	Amazon	EMENTARY/SUPPLIES EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	86.61	Amazon	EMENTARY/SUPPLIES EDUCATION/District/I	Impr. of Instr--- Supplies/Mat	
10/28/2021	50510	12.29	Amazon	EMENTARY/SUPPLIES EDUCATION/District/I	Impr. of Instr--- Supplies/Mat	
10/28/2021	50510	74.97	Amazon	EMENTARY/SUPPLIES EDUCATION/ELEMENTARY	Elem-- Supp/Mat	
10/28/2021	50510	475.37	Amazon	EMENTARY/SUPPLIES EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	45.06	Amazon	EMENTARY/SUPPLIES EDUCATION/ELEMENTARY	Elem-- Supp/Mat	
10/28/2021	50510	35.33	Amazon	EMENTARY/SUPPLIES EDUCATION/MIDDLE/MID	MS--- ELA resources	
10/28/2021	50510	64.99	Amazon	EMENTARY/SUPPLIES EDUCATION/District/D	Tech--- Supp/Mat	
10/28/2021	50510	67.77	Amazon	EMENTARY/SUPPLIES EDUCATION/MIDDLE/MID	MS-- Supp/Mat	
10/28/2021	50510	24.99	Amazon	EMENTARY/SUPPLIES EDUCATION/ELEMENTARY	Elem-- Supp/Mat	
10/28/2021	50510	57.93	Amazon	EMENTARY/SUPPLIES EDUCATION/District/R	Dist--- Convenience Acct S/M	
10/28/2021	50510	77.15	Amazon	EMENTARY/SUPPLIES EDUCATION/ELEMENTARY	Elem-- Nurse Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50510	159.94	Amazon	SERVICES/SUPPLIES EDUCATION/PRIMARY/EL	Pri-- Kindergarten Sup/Mat	
10/28/2021	50510	205.93	Amazon	EMENTARY/SUPPLIES EDUCATION/District/D	Tech--- Supp/Mat	
10/28/2021	50510	49.95	Amazon	ATA PROCESSING SERVICES/SUPPLIES		
10/28/2021	50510	342.22	Amazon	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50510	342.22	Amazon	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	9,196.76
10/28/2021	50511	1,292.00	Axess Transportation	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER TRANSPORTATION SERVICES	Trans--- Homeless Pur Svc	
10/28/2021	50511	680.00	Axess Transportation	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER TRANSPORTATION SERVICES	Trans--- Homeless Pur Svc	1,972.00
10/28/2021	50512	233.42	Biancalana, Venette	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	233.42
10/28/2021	50513	4,368.75	Carroll, Megan	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	4,368.75
10/28/2021	50514	3,426.63	ComEd	O & M/District/CARE AND UPKEEP OF BUILDING SE/ELECTRICITY	Energy Electricity	
10/28/2021	50514	3,802.27	ComEd	O & M/District/CARE AND UPKEEP OF BUILDING SE/ELECTRICITY	Energy Electricity	7,228.90
10/28/2021	50515	1,210.00	Committee for Childr	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Supp/Mat	1,210.00
10/28/2021	50516	4,240.00	Comprehensive Psycho	EDUCATION/District/P	SPED--- Psych Pur Svc	4,240.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50517	5,770.60	Connection's Day Sch	PSYCHOLOGICAL SERVICES/PROFESSIONAL AND TECHNICAL SERVICES/EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	
10/28/2021	50517	126.62	Connection's Day Sch	PSYCHOLOGICAL SERVICES/PROFESSIONAL AND TECHNICAL SERVICES/EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	5,897.22
10/28/2021	50518	6,960.40	Connection's Academy	PSYCHOLOGICAL SERVICES/PROFESSIONAL AND TECHNICAL SERVICES/EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	
10/28/2021	50518	258.44	Connection's Academy	PSYCHOLOGICAL SERVICES/PROFESSIONAL AND TECHNICAL SERVICES/EDUCATION/Connection Day SC-Palatine/Spec Ed Private Tuition/Private Tuition	SPED--- Private School Tuition	7,218.84
10/28/2021	50519	122.00	Cozzini Bros., Inc.,	EDUCATION/District/FOOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	122.00
10/28/2021	50520	45.83	Cullotta, Stephanie	EDUCATION/District/REGULAR PROGRAMS/SUPPLIES	Dist--- Convenience Acct S/M	45.83
10/28/2021	50521	38.83	Decker Equipment	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	38.83
10/28/2021	50522	60.00	Dickson, Sonya	EDUCATION/District/SALES TO PUPILS -	FoodSvc--- Lunch/Breakfst Rev	60.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50523	402.36	Discount School Supp	LUNCH EDUCATION/PRIMARY/SP ECIAL ED PROGRAMS PRE-K/SUPPLIES	Pri-- PreK supp/mat	
10/28/2021	50523	2,293.37	Discount School Supp	EDUCATION/PRIMARY/SP ECIAL ED PROGRAMS PRE-K/SUPPLIES	Pri-- PreK supp/mat	
10/28/2021	50523	332.02	Discount School Supp	EDUCATION/PRIMARY/SP ECIAL ED PROGRAMS PRE-K/SUPPLIES	Pri-- PreK supp/mat	
10/28/2021	50523	434.94	Discount School Supp	EDUCATION/PRIMARY/SP ECIAL ED PROGRAMS PRE-K/SUPPLIES	Pri-- PreK supp/mat	
10/28/2021	50523	734.76	Discount School Supp	EDUCATION/District/S PECIAL ED PROGRAMS PRE-K/SUPPLIES	SPED--- PreK Supp/Mat	
10/28/2021	50523	174.12	Discount School Supp	EDUCATION/PRIMARY/SP ECIAL ED PROGRAMS PRE-K/SUPPLIES	Pri-- PreK supp/mat	4,371.57
10/28/2021	50524	1,704.24	Don Johnston Incorpo	EDUCATION/District/S PECIAL EDUCATION/SOFTWARE	SPED--- Software (Go-Writer)	1,704.24
10/28/2021	50525	700.00	Dyopath	EDUCATION/District/F ISCAL SERVICES/PROFESSIONA L AND TECHNICAL SER	Distr-- Bus P/S (SinglePath)	700.00
10/28/2021	50526	14,371.00	Emeric Facility Serv	O & M/District/CARE AND UPKEEP OF BUILDING SE/CLEANING SERVICES	Cleaning Service	14,371.00
10/28/2021	50527	2,493.84	Exceptional Learners	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	2,493.84
10/28/2021	50528	50.00	Fox Lake/Round Lake	EDUCATION/District/O FFICE OF THE SUPERINTENDENT S/DUES & FEES	Supt--- Dues & Fees	50.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50529	10,140.00	GHA Technologies Inc	CAPITAL PROJECTS/District/DA TA PROCESSING SERVICES/Equipment not capitalized	Projection Equipment	
10/28/2021	50529	-500.00	GHA Technologies Inc	EDUCATION/District/G RANTS/SUPPLIES	**ESSER3-- Sound syst	9,640.00
10/28/2021	50530	1,629.29	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	222.16	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/28/2021	50530	2,533.73	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	237.58	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/28/2021	50530	-27.76	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	2,444.52	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	308.73	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/28/2021	50530	-22.95	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	3,757.55	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	99.12	Gordon Food Service	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- S/M (Program)	
10/28/2021	50530	-23.41	Gordon Food Service	EDUCATION/District/F OOD	FoodSvc--- Food Purch. (Prgrm)	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50530	1,909.10	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	777.34	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- S/M (Program)	
10/28/2021	50530	51.18	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- S/M (Program)	
10/28/2021	50530	1,967.33	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	186.65	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- S/M (Program)	
10/28/2021	50530	642.28	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	274.48	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- S/M (Program)	
10/28/2021	50530	2,251.35	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	1,270.39	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50530	749.22	Gordon Food Service	SERVICES/SUPPLIES EDUCATION/District/F OOD	FoodSvc--- S/M (Program)	21,237.88
10/28/2021	50531	3,272.33	Grant Township Highw	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION	Trans--- Fuel	
10/28/2021	50531	7,979.89	Grant Township Highw	SERVICES/GASOLINE TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/GASOLINE	Trans--- Fuel	11,252.22

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50532	677.94	Great Lakes Sports	EDUCATION/District/R EGULAR PROGRAMS/SUPPLIES	PTO Designated Exp	677.94
10/28/2021	50533	67.99	Heggerty	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/SUPPLIES	Impr. of Instr--- Supplies/Mat	67.99
10/28/2021	50534	500.00	Heinemann	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	Impr. of Instr--- Staff	500.00
10/28/2021	50535	1,200.00	Hoadley, Renee	EDUCATION/District/E LEMENTARY/TUITION REIMBURSEMENT	Distr-- Tuition Reimb.	1,200.00
10/28/2021	50536	4,552.70	Hodges, Loizzi, Eise	EDUCATION/District/B OARD OF EDUCATION SERVICES/LEGAL SERVICES	Board-- Legal Services	4,552.70
10/28/2021	50537	960.00	IFSI	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Fire Insp. Services	960.00
10/28/2021	50538	70.00	Illinois Office of t	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Elevator Inspection	70.00
10/28/2021	50539	2,061.50	Illinois MTSS Networ	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	IDEA-- Impr of Inst	2,061.50
10/28/2021	50540	18.40	Illinois Tollway	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/DUES & FEES	Trans--- Violation Fees	18.40

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50541	844.80	Integrated Systems C	EDUCATION/District/O PERATIONS SERVICES/PROFESSIONA L AND TECHNICAL SER	Tech--- Purch Svc	844.80
10/28/2021	50542	4,370.00	Jessica M. Oladapo	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	ESSERIII-- DEI prof. dev	
10/28/2021	50542	5,405.00	Jessica M. Oladapo	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	ESSERIII-- DEI prof. dev	9,775.00
10/28/2021	50543	875.00	K & M Printing	EDUCATION/ELEMENTARY /ELEMENTARY/Workbook s	Elem--- Math Workbooks	
10/28/2021	50543	25.00	K & M Printing	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50543	120.00	K & M Printing	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50543	145.00	K & M Printing	EDUCATION/District/A ssessment/SUPPLIES	MTSS Handbooks	1,165.00
10/28/2021	50544	37.40	Kully Supply	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/28/2021	50544	37.40	Kully Supply	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/28/2021	50544	61.72	Kully Supply	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/28/2021	50544	61.72	Kully Supply	O & M/ELEMENTARY/CARE AND UPKEEP OF	Elem--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50544	14.25	Kully Supply	BUILDING SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/28/2021	50544	14.25	Kully Supply	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/28/2021	50544	28.05	Kully Supply	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/28/2021	50544	28.05	Kully Supply	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	
10/28/2021	50544	129.68	Kully Supply	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/28/2021	50544	129.68	Kully Supply	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Maintenance Supp/Mat	542.20
10/28/2021	50545	10.00	Lake County Regional	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Board--- Purch Svc	
10/28/2021	50545	20.00	Lake County Regional	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Board--- Purch Svc	30.00
10/28/2021	50546	1,015.30	Lake County Dept of	O & M/PRIMARY/CARE AND UPKEEP OF	Pri--- Water/Sewer Services	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50546	1,015.30	Lake County Dept of	BUILDING SE/WATER/SEWER SERVICES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	Elem--- Water/Sewer Services	
10/28/2021	50546	1,199.90	Lake County Dept of	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	MS--- Water/Sewer Services	3,230.50
10/28/2021	50547	385.00	Lakeland Septic Serv	O & M/District/CARE AND UPKEEP OF BUILDING SE/SANITATION SERVICES	Sanitation Services	385.00
10/28/2021	50548	155.19	Lakeshore Learning C	EDUCATION/PRIMARY/EL EMENTARY/SUPPLIES	Pri-- Kindergarten Sup/Mat	155.19
10/28/2021	50549	34.75	Language Line Servic	EDUCATION/District/B ILINGUAL PROGRAMS/PROFESSIONA L AND TECHNICAL SER	EL-- Pur Svc	34.75
10/28/2021	50550	125.00	Leonard, Marion	EDUCATION/District/G RANTS/SUPPLIES	ESSER2-- Bridges Math	125.00
10/28/2021	50551	3,800.00	Lindamood-Bell Learn	EDUCATION/District/I MPROVEMENT OF INSTRUCTION SER/PROFESSIONAL AND TECHNICAL SER	IDEA-- Impr of Inst	3,800.00
10/28/2021	50552	2,247.06	Martin-Upton, Eileen	EDUCATION/District/H EALTH SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED-- OT/PT/Health Pur Svc	2,247.06
10/28/2021	50553	227.05	McGraw Hill LLC	EDUCATION/District/S ECIAL EDUCATION/TEXTBOOKS	SPED--- Curriculum	227.05

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50554	144.81	Menards	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Maintenance Supp/Mat	
10/28/2021	50554	93.87	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/28/2021	50554	52.94	Menards	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Maintenance Supp/Mat	
10/28/2021	50554	110.53	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/28/2021	50554	33.39	Menards	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	
10/28/2021	50554	15.99	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/28/2021	50554	24.58	Menards	O & M/District/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Dist--- Maintenance Supp/Mat	
10/28/2021	50554	13.12	Menards	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	
10/28/2021	50554	66.42	Menards	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	MS--- Maintenance Supp/Mat	
10/28/2021	50554	10.52	Menards	O & M/MIDDLE/CARE	MS--- Maintenance Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50554	33.43	Menards	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/ELEMENTARY/CARE	Elem--- Maintenance Supp/Mat	
10/28/2021	50554	22.32	Menards	AND UPKEEP OF BUILDING SE/SUPPLIES O & M/MIDDLE/CARE	MS--- Maintenance Supp/Mat	621.92
10/28/2021	50555	1,650.00	Mid-West Truckers As	TRANSPORTATION/Distrib/PUPIL TRANSPORTATION SERVICES/OTHER	Trans--- Random Drug Testing	1,650.00
10/28/2021	50556	1,336.40	Midland Paper	PURCHASED SERVICES EDUCATION/PRIMARY/ELEMENTARY/Copy Paper	Pri-- Copy paper	1,336.40
10/28/2021	50557	1,167.59	N2Y	EDUCATION/District/SPECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	1,167.59
10/28/2021	50558	351.95	Napa Auto Supply Fox	O & M/District/VEHICLE SERVICING AND MAINTENA/REPAIR AND MAINTENANCE SERVICE	Vehicle Repairs and Maint	351.95
10/28/2021	50559	1,917.00	NCC - Peterson Produ	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Elem--- Custodial Supp/Mat	
10/28/2021	50559	1,917.00	NCC - Peterson Produ	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/SUPPLIES	Pri--- Custodial Supp/Mat	
10/28/2021	50559	483.19	NCC - Peterson Produ	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Custodial Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50559	241.60	NCC - Peterson Produ	SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Custodial Supp/Mat	
10/28/2021	50559	241.59	NCC - Peterson Produ	SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Custodial Supp/Mat	
10/28/2021	50559	483.19	NCC - Peterson Produ	SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Custodial Supp/Mat	
10/28/2021	50559	241.60	NCC - Peterson Produ	SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Custodial Supp/Mat	
10/28/2021	50559	241.59	NCC - Peterson Produ	SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Custodial Supp/Mat	
10/28/2021	50559	1,361.80	NCC - Peterson Produ	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/SUPPLIES	Trans--- COVID Supp/Mat)	
10/28/2021	50559	1,966.00	NCC - Peterson Produ	SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Custodial Supp/Mat	
10/28/2021	50559	303.00	NCC - Peterson Produ	SE/SUPPLIES O & M/MIDDLE/CARE AND UPKEEP OF BUILDING	MS--- Custodial Supp/Mat	
10/28/2021	50559	180.00	NCC - Peterson Produ	SE/SUPPLIES O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING	Elem--- Custodial Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50559	180.00	NCC - Peterson Produ	SE/SUPPLIES O & M/PRIMARY/CARE AND UPKEEP OF BUILDING	Pri--- Custodial Supp/Mat	9,757.56
10/28/2021	50560	693.00	Notable, Inc.	SE/SUPPLIES EDUCATION/District/S PECIAL	SPED--- Software (Misc)	693.00
10/28/2021	50561	5,708.41	Onyx Asset Service G	EDUCATION/SOFTWARE O & M/District/CARE AND UPKEEP OF BUILDING	Energy Electricity	5,708.41
10/28/2021	50562	452.64	Parkway Banquets	SE/ELECTRICITY EDUCATION/ELEMENTARY /ELEMENTARY/PROFESSI ONAL AND TECHNICAL SER	Elem--- Pur Svc	452.64
10/28/2021	50563	172.50	PDC Laboratories Inc	O & M/District/CARE AND UPKEEP OF BUILDING SE/Water Testing Service	Dist--- Water Testing Service	
10/28/2021	50563	425.00	PDC Laboratories Inc	O & M/District/CARE AND UPKEEP OF BUILDING SE/Water Testing Service	Dist--- Water Testing Service	
10/28/2021	50563	37.50	PDC Laboratories Inc	O & M/District/CARE AND UPKEEP OF BUILDING SE/Water Testing Service	Dist--- Water Testing Service	635.00
10/28/2021	50564	14.21	Quill Corp	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50564	288.88	Quill Corp	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50564	37.22	Quill Corp	EDUCATION/District/F ISCAL SERVICES/SUPPLIES	Business-- Supp/Mat	
10/28/2021	50564	73.78	Quill Corp	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/28/2021	50564	43.00	Quill Corp	EDUCATION/ELEMENTARY	Elem-- Supp/Mat	

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50564	51.44	Quill Corp	/ELEMENTARY/SUPPLIES EDUCATION/ELEMENTARY /ELEMENTARY/Copy Paper	Elem-- Copy Paper	
10/28/2021	50564	20.32	Quill Corp	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	528.85
10/28/2021	50565	390.00	Rabine Mechanical	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	MS--- O&M Repairs and Maint	
10/28/2021	50565	1,327.50	Rabine Mechanical	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Pri--- O&M Repair & Maint	1,717.50
10/28/2021	50566	417.98	Ray Chevrolet	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/REPAIR AND MAINTENANCE SERVICE	Trans--- Rep/Maintenance	417.98
10/28/2021	50567	160.00	Read Naturally	EDUCATION/District/S PECIAL EDUCATION/SOFTWARE	SPED--- Software (Misc)	160.00
10/28/2021	50568	223.13	ReadyRefresh by Nest	O & M/MIDDLE/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	MS--- Water/Sewer Services	
10/28/2021	50568	166.95	ReadyRefresh by Nest	O & M/ELEMENTARY/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER SERVICES	Elem--- Water/Sewer Services	
10/28/2021	50568	172.95	ReadyRefresh by Nest	O & M/PRIMARY/CARE AND UPKEEP OF BUILDING SE/WATER/SEWER	Pri--- Water/Sewer Services	563.03

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
				SERVICES		
10/28/2021	50569	399.65	Savvas Learning Comp	EDUCATION/ELEMENTARY	Elem--- Software(WordsTheirWay	399.65
				/ELEMENTARY/SOFTWARE		
10/28/2021	50570	1,070.00	Scholastics Inc.	EDUCATION/PRIMARY/EL	Pri-- Periodicals (Schl. Week)	
				EMENTARY/PERIODICALS		
10/28/2021	50570	659.34	Scholastics Inc.	EDUCATION/MIDDLE/MID	MS--- ELA resources	
				DLE-JUNIOR		
				HIGH/TEXTBOOKS		
10/28/2021	50570	1,214.07	Scholastics Inc.	EDUCATION/MIDDLE/MID	MS--- ELA resources	
				DLE-JUNIOR		
				HIGH/TEXTBOOKS		
10/28/2021	50570	1,698.72	Scholastics Inc.	EDUCATION/MIDDLE/MID	MS--- ELA resources	4,642.13
				DLE-JUNIOR		
				HIGH/TEXTBOOKS		
10/28/2021	50571	3,375.91	Scholastic Classroom	EDUCATION/ELEMENTARY	Elem-- Academic Enrch Supp/Mat	3,375.91
				/Interscholastic		
				Programs/SUPPLIES		
10/28/2021	50572	18.72	School Specialty	EDUCATION/ELEMENTARY	Elem--- Art Supp/Mat	
				/ELEMENTARY/SUPPLIES		
10/28/2021	50572	59.92	School Specialty	EDUCATION/ELEMENTARY	Elem--- Art Supp/Mat	78.64
				/ELEMENTARY/SUPPLIES		
10/28/2021	50573	363.58	Schuring & Schuring,	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/28/2021	50573	385.14	Schuring & Schuring,	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/28/2021	50573	745.78	Schuring & Schuring,	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/28/2021	50573	820.02	Schuring & Schuring,	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/28/2021	50573	539.49	Schuring & Schuring,	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		
10/28/2021	50573	803.68	Schuring & Schuring,	EDUCATION/District/F	FoodSvc--- Food Purch. (Prgrm)	
				OOD		
				SERVICES/SUPPLIES		

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50573	690.48	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50573	1,087.07	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50573	1,135.81	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	
10/28/2021	50573	832.17	Schuring & Schuring,	EDUCATION/District/F OOD SERVICES/SUPPLIES	FoodSvc--- Food Purch. (Prgrm)	7,403.22
10/28/2021	50574	60.00	Schweiss, Phyllis	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER PURCHASED SERVICES	Trans--- CDL Permits	60.00
10/28/2021	50575	3,672.06	SEDOL	EDUCATION/SEDOL/Spec ED/TuitionOtherDistri cts/Private Tuition	SPED--- SEDOL Tuition	
10/28/2021	50575	1,265.00	SEDOL	EDUCATION/SEDOL/Spec ED/TuitionOtherDistri cts/Private Tuition	SPED--- SEDOL Tuition	
10/28/2021	50575	11,388.50	SEDOL	SOCIAL SECURITY/MEDICARE/SE DOL/SpecED/PAYMENTS FOR SPECIAL EDUCATION/FEDERAL INSURANCE CONTRIBUTION	SEDOL IMRF Expense	
10/28/2021	50575	22,031.20	SEDOL	EDUCATION/SEDOL/Spec ED/TuitionOtherDistri cts/Private Tuition	SPED--- SEDOL Tuition	
10/28/2021	50575	636.40	SEDOL	EDUCATION/SEDOL/Spec ED/TuitionOtherDistri cts/Private Tuition	SPED--- SEDOL Tuition	38,993.16
10/28/2021	50576	5,067.76	Sheraton Grand Chica	EDUCATION/District/B OARD OF EDUCATION SERVICES/PROFESSIONA	Board--- School Board Conf.	5,067.76

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50577	239.95	Simha Trading Inc	L AND TECHNICAL SER EDUCATION/District/O PERATIONS SERVICES/PROFESSIONA	Tech--- Purch Svc	239.95
10/28/2021	50578	78.00	Smithereen Pest Mana	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Pest Control Services	
10/28/2021	50578	60.00	Smithereen Pest Mana	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Pest Control Services	
10/28/2021	50578	60.00	Smithereen Pest Mana	O & M/District/OPERATION AND MAINTENANCE OF P/PROFESSIONAL AND TECHNICAL SER	Dist--- Pest Control Services	198.00
10/28/2021	50579	11,672.25	Speech Path Speciali	EDUCATION/District/P SYCHOLOGICAL SERVICES/PROFESSIONA L AND TECHNICAL SER	SPED--- Psych Pur Svc	11,672.25
10/28/2021	50580	11,654.75	St Benedict Technolo	EDUCATION/District/D ATA PROCESSING SERVICES/OTHER PURCHASED SERVICES	Tech--- Suppt Svc (SBTC)	11,654.75
10/28/2021	50581	175.00	St. Bedes Athletic A	EDUCATION/MIDDLE/Int erscholastic Programs/DUES & FEES	Basketball--- Dues & Fees	175.00
10/28/2021	50582	1,200.50	Techstar America Cor	EDUCATION/District/C ARE AND UPKEEP OF EQUIPMENT S/RENTALS	Dist-- Copy Machine Lease	
10/28/2021	50582	18,360.50	Techstar America Cor	EDUCATION/District/C ARE AND UPKEEP OF EQUIPMENT S/RENTALS	Dist-- Copy Machine Lease	
10/28/2021	50582	200.00	Techstar America Cor	EDUCATION/District/C	Dist-- Copy Machine Lease	19,761.00

CHECK DATE	CHECK NUMBER	AMOUNT	VENDOR	ACCOUNT DESCRIPTION	ACCOUNT LEVEL DESCRIPTION	TOTAL
10/28/2021	50583	316.00	Thomson Reuters-West	ARE AND UPKEEP OF EQUIPMENT S/RENTALS EDUCATION/District/B BOARD OF EDUCATION SERVICES/PROFESSIONA L AND TECHNICAL SER	Board--- Residency Purch Svc	316.00
10/28/2021	50584	240.44	Today's Classroom LL	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	
10/28/2021	50584	490.30	Today's Classroom LL	EDUCATION/ELEMENTARY /ELEMENTARY/SUPPLIES	Elem-- Supp/Mat	730.74
10/28/2021	50585	4,500.00	Topline Transportati	TRANSPORTATION/SEDOL /SpecED/PUPIL TRANSPORTATION SERVICES/PUPIL TRANSPORTATION	Trans--- SPED P/S Off Campus	
10/28/2021	50585	1,635.00	Topline Transportati	TRANSPORTATION/Distr ict/PUPIL TRANSPORTATION SERVICES/OTHER TRANSPORTATION SERVICES	Trans--- Homeless Pur Svc	6,135.00
10/28/2021	50586	865.00	Uline	EDUCATION/MIDDLE/MID DLE-JUNIOR HIGH/SUPPLIES	MS--- Graph Arts Supp/Mat	865.00
10/28/2021	50587	574.09	Voyager Sopris Learn	EDUCATION/District/B ILINGUAL PROGRAMS/SUPPLIES	EL-- Supp/Mat	574.09
10/28/2021	50588	9.00	Waukegan Safe And Lo	O & M/District/CARE AND UPKEEP OF BUILDING SE/REPAIR AND MAINTENANCE SERVICE	Dist--- O&M Repairs and Maint	9.00
10/28/2021	50589	120.00	Wex Health, Inc	EDUCATION/District/B OARD OF EDUCATION SERVICES/DUES & FEES	Board--Dues/Fee RevTrck & Bank	120.00
10/28/2021	50590	975.00	Wilson, Judith	EDUCATION/District/S ECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	975.00

<u>CHECK DATE</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>VENDOR</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT LEVEL DESCRIPTION</u>	<u>TOTAL</u>
10/28/2021	50591	176.96	Wolters, Eric	EDUCATION/MIDDLE/Int erscholastic Programs/TRAVEL	Interschol.--- Travel	176.96
10/31/2021	50599	526.70	Lakeshore Learning C	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	
10/31/2021	50599	961.40	Lakeshore Learning C	EDUCATION/District/S PECIAL EDUCATION/SUPPLIES	SPED--- Supp/Mat	1,488.10
		706,223.02	Totals for checks			

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION	254,457.69	60.00	262,367.95	516,885.64
20	O & M	7,007.51	0.00	75,883.92	82,891.43
40	TRANSPORTATION	15,061.50	0.00	23,282.28	38,343.78
50	SOCIAL SECURITY/MEDICARE	30,436.59	0.00	11,388.50	41,825.09
51	IMRF	16,137.08	0.00	0.00	16,137.08
60	CAPITAL PROJECTS	0.00	0.00	10,140.00	10,140.00
***	Fund Summary Totals ***	323,100.37	60.00	383,062.65	706,223.02

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

CHECK DATE	CHECK NUMBER	VENDOR	TOTAL
10/15/2021	50443	United States Treasury	\$73,604.19
10/4/2021	50436	United States Treasury	\$73,520.94
10/15/2021	50442	Teachers Retirement System	\$44,263.35
10/4/2021	50435	Teachers Retirement System	\$44,213.82
10/28/2021	50575	SEDOL	\$38,993.16
10/15/2021	50438	Ill Municipal Retirement Fund	\$26,379.32
10/15/2021	50439	Illinois Dept Of Revenue	\$22,399.29
10/4/2021	50433	Illinois Dept Of Revenue	\$22,282.08
10/28/2021	50530	Gordon Food Service Inc	\$21,237.88
10/28/2021	50582	Techstar America Corporations	\$19,761.00
10/15/2021	50458	Gordon Food Service Inc	\$18,392.66
10/28/2021	50526	Emeric Facility Services	\$14,371.00
10/15/2021	50470	Rabine Mechanical	\$13,392.77
10/28/2021	50579	Speech Path Specialists	\$11,672.25
10/28/2021	50580	St Benedict Technology Consortium	\$11,654.75
10/28/2021	50531	Grant Township Highway Department	\$11,252.22
10/15/2021	50475	School Specialty	\$10,036.64
10/28/2021	50542	Jessica M. Oladapo	\$9,775.00
10/28/2021	50559	NCC - Peterson Products	\$9,757.56
10/28/2021	50529	GHA Technologies Inc	\$9,640.00
10/28/2021	50510	Amazon	\$9,196.76
10/15/2021	50445	22Vets LLC	\$7,995.00
10/28/2021	50573	Schuring & Schuring, Inc	\$7,403.22
10/28/2021	50514	ComEd	\$7,228.90
10/28/2021	50518	Connection's Academy East	\$7,218.84
10/15/2021	50441	Teacher's Health Insurance Security Fund	\$7,046.55
10/4/2021	50434	Teacher's Health Insurance Security Fund	\$7,038.43
10/15/2021	50485	WM Corporate Services, Inc	\$6,339.72
10/28/2021	50585	Topline Transportation	\$6,135.00
10/28/2021	50517	Connection's Day School	\$5,897.22
10/28/2021	50561	Onyx Asset Service Groups LLC	\$5,708.41
10/28/2021	50576	Sheraton Grand Chicago, Accounting Dept	\$5,067.76
10/28/2021	50570	Scholastics Inc.	\$4,642.13
10/28/2021	50536	Hodges, Loizzi, Eisenhammer, Rodick,Kohn	\$4,552.70
10/15/2021	50465	Mitel	\$4,457.25
10/28/2021	50523	Discount School Supplies	\$4,371.57
10/28/2021	50513	Carroll, Megan	\$4,368.75
10/28/2021	50516	Comprehensive Psychological Services, PC	\$4,240.00
10/28/2021	50551	Lindamood-Bell Learning Processes	\$3,800.00
10/15/2021	50448	Amazon	\$3,712.81
10/15/2021	50450	Benchmark Education Company	\$3,702.00
10/15/2021	50479	Spectrum Center Inc	\$3,431.97
10/15/2021	50451	Carroll, Megan	\$3,393.75
10/28/2021	50571	Scholastic Classroom Magazines	\$3,375.91
10/28/2021	50546	Lake County Dept of Public Works	\$3,230.50

10/15/2021	50477 Schuring & Schuring, Inc	\$3,008.74
10/15/2021	50463 Martin-Upton, Eileen	\$2,920.59
10/15/2021	50461 Home Depot Credit Services	\$2,587.46
10/28/2021	50527 Exceptional Learners Collaborative	\$2,493.84
10/28/2021	50552 Martin-Upton, Eileen	\$2,247.06
10/28/2021	50539 Illinois MTSS Network	\$2,061.50
10/28/2021	50511 Axess Transportation	\$1,972.00
10/28/2021	50565 Rabine Mechanical	\$1,717.50
10/28/2021	50524 Don Johnston Incorporated	\$1,704.24
10/15/2021	50480 Strand, Melissa Lynn	\$1,692.00
10/28/2021	50555 Mid-West Truckers Association	\$1,650.00
10/15/2021	50459 Granite Telecommunications	\$1,578.16
10/15/2021	50474 School Mate	\$1,513.05
10/31/2021	50599 Lakeshore Learning Center	\$1,488.10
10/15/2021	50467 Net56	\$1,400.00
10/28/2021	50556 Midland Paper	\$1,336.40
10/15/2021	50457 GHA Technologies Inc	\$1,306.48
10/15/2021	50468 Nierman Landscape & Design	\$1,260.00
10/28/2021	50515 Committee for Children	\$1,210.00
10/28/2021	50535 Hoadley, Renee	\$1,200.00
10/21/2021	50497 Manullang, Korinne	\$1,197.00
10/28/2021	50557 N2Y	\$1,167.59
10/28/2021	50543 K & M Printing	\$1,165.00
10/15/2021	50444 Wisconsin Dept Of Revenue	\$1,094.70
10/4/2021	50437 Wisconsin Dept Of Revenue	\$1,087.70
10/28/2021	50506 Alpha Prime Communications	\$1,000.00
10/28/2021	50590 Wilson, Judith	\$975.00
10/28/2021	50537 IFSI	\$960.00
10/15/2021	50481 Techstar America Corporations	\$955.00
10/28/2021	50586 Uline	\$865.00
10/28/2021	50541 Integrated Systems Corporation	\$844.80
10/21/2021	50487 Brillion, Lindsay	\$825.00
10/21/2021	50494 Janusz, Lenayn	\$776.09
10/15/2021	50466 NCC - Peterson Products	\$732.73
10/28/2021	50584 Today's Classroom LLC	\$730.74
10/28/2021	50525 Dyopath	\$700.00
10/28/2021	50560 Notable, Inc.	\$693.00
10/15/2021	50454 Decker Equipment	\$681.52
10/28/2021	50532 Great Lakes Sports	\$677.94
10/28/2021	50563 PDC Laboratories Inc	\$635.00
10/28/2021	50554 Menards	\$621.92
10/28/2021	50587 Voyager Sopris Learning, Inc	\$574.09
10/28/2021	50568 ReadyRefresh by Nestle	\$563.03
10/28/2021	50544 Kully Supply	\$542.20
10/28/2021	50564 Quill Corp	\$528.85
10/15/2021	50460 Heinemann	\$500.00
10/28/2021	50534 Heinemann	\$500.00

10/15/2021	50478 Specialty Floors, Inc	\$495.00
10/15/2021	50472 Romero, Lisa	\$456.18
10/28/2021	50562 Parkway Banquets	\$452.64
10/28/2021	50566 Ray Chevrolet	\$417.98
10/15/2021	50446 Alpha Baking Co, Inc.	\$403.13
10/28/2021	50569 Savvas Learning Company	\$399.65
10/28/2021	50547 Lakeland Septic Service	\$385.00
10/28/2021	50558 Napa Auto Supply Fox Lake	\$351.95
10/21/2021	50490 Gold, Robert	\$331.44
10/28/2021	50583 Thomson Reuters-West	\$316.00
10/15/2021	50483 WeVideo, Inc.	\$299.00
10/15/2021	50462 Institute For Educational Development	\$279.00
10/21/2021	50493 Institute For Educational Development	\$279.00
10/15/2021	50471 Read Naturally	\$266.40
10/21/2021	50502 Sposato-Jucha, Chiara Noelle	\$247.17
10/28/2021	50577 Simha Trading Inc	\$239.95
10/28/2021	50512 Biancalana, Venette Irene	\$233.42
10/21/2021	50499 Paz, Elizabeth	\$232.98
10/28/2021	50553 McGraw Hill LLC	\$227.05
10/15/2021	50464 Menards	\$226.51
10/15/2021	50456 Elite Door Service LLC	\$210.00
10/28/2021	50578 Smithereen Pest Management	\$198.00
10/28/2021	50591 Wolters, Eric	\$176.96
10/28/2021	50581 St. Bedes Athletic Association	\$175.00
10/15/2021	50440 LCFT Cope	\$170.00
10/28/2021	50505 Alpha Baking Co, Inc.	\$169.63
10/28/2021	50567 Read Naturally	\$160.00
10/28/2021	50548 Lakeshore Learning Center	\$155.19
10/15/2021	50469 Paul, Megan	\$132.00
10/28/2021	50550 Leonard, Marion	\$125.00
10/28/2021	50519 Cozzini Bros., Inc.,	\$122.00
10/28/2021	50589 Wex Health, Inc	\$120.00
10/15/2021	50455 DiMaggio, Nicole	\$100.00
10/21/2021	50488 Garcarz, Sylvia	\$100.00
10/28/2021	50572 School Specialty	\$78.64
10/15/2021	50476 School Specialty	\$78.36
10/15/2021	50453 Cozzini Bros., Inc.,	\$77.00
10/15/2021	50482 Waukegan Safe And Lock	\$76.50
10/21/2021	50486 Branche, Percy	\$75.00
10/21/2021	50489 Gentes, Bill	\$75.00
10/21/2021	50491 Grant Community Baseball & Softball	\$75.00
10/21/2021	50495 Krause, Jerry	\$75.00
10/21/2021	50498 Moore, Ed	\$75.00
10/21/2021	50503 Westfall, James	\$75.00
10/28/2021	50538 Illinois Office of the State Fire Marshall	\$70.00
10/28/2021	50533 Heggerty	\$67.99
10/15/2021	50473 Scholastic Inc	\$65.45

Exhibit 4

10/21/2021	50500 Philippsen, Michelle	\$63.00
10/21/2021	50496 Laske, Jacquelynn	\$61.35
10/21/2021	50492 Hetrovicz, Michelle	\$60.00
10/28/2021	50522 Dickson, Sonya	\$60.00
10/28/2021	50574 Schweiss, Phyllis	\$60.00
10/15/2021	50452 Contreras, Karen	\$54.00
10/15/2021	50449 Aramark Uniform & Career Apparel Group Inc	\$51.16
10/28/2021	50528 Fox Lake/Round Lake Area Rotary Club	\$50.00
10/28/2021	50520 Cullotta, Stephanie	\$45.83
10/21/2021	50501 Schweiss, Phyllis	\$42.00
10/28/2021	50521 Decker Equipment	\$38.83
10/28/2021	50549 Language Line Services	\$34.75
10/28/2021	50545 Lake County Regional Office of Ed	\$30.00
10/15/2021	50484 Wiley, Stephaney	\$26.88
10/28/2021	50504 Ace Hardware Home Center	\$20.40
10/28/2021	50540 Illinois Tollway	\$18.40
10/28/2021	50588 Waukegan Safe And Lock	\$9.00
10/4/2021	50398 Heinemann, Gordon	-\$500.00
10/31/2021	50405 Lakeshore Learning Materials	-\$1,715.80

9:15 AM

11/01/21

Accrual Basis

Big Hollow Student Activity Funds
Balance Sheet
 As of October 31, 2021

	Oct 31, 21
ASSETS	
Current Assets	
Checking/Savings	
State Bank Activity Bank Acct	
Girls on the Run	49.13
In & Out Account	1,204.76
National Junior Honor Society	2,715.89
Nature Center	2,616.70
Recycling Club	2,676.83
Student Council	6,809.53
Sunshine Club - Elementary	42.02
Sunshine Club - Primary	861.01
State Bank Activity Bank Acct - Other	406.65
Total State Bank Activity Bank Acct	17,382.52
Total Checking/Savings	17,382.52
Total Current Assets	17,382.52
TOTAL ASSETS	17,382.52
LIABILITIES & EQUITY	
Equity	
Retained Earnings	17,382.52
Total Equity	17,382.52
TOTAL LIABILITIES & EQUITY	17,382.52

Convenience Fund Report October 2021

Account	Beginning Balance	Debits	Credits	Ending Balance
Prek	1010.66			1010.66
KG	2074.18			2074.18
1st Grade	3898.28			3898.28
2nd Grade	1126.09		7.00	1133.09
3rd Grade	2939.01		12.00	2951.01
4th Grade	552.09			552.09
5th Grade	2269.67			2269.67
6th Grade	774.71			774.71
7th Grade	2457.51		2400.00	4857.51
8th Grade	13361.50			13361.50
Art-P/E	0.00			0.00
Cheer	945.13			945.13
Computers-P	221.24			221.24
Computers-E	-0.49			-0.49
Concessions-Athletic	2203.95			2203.95
Concessions-PE	7542.96			7542.96
Graphics Arts	331.77			331.77
Lets Read to Grow	313.96		500.00	813.96
Library-P/E	32.00			32.00
Library-MS	679.12			679.12
Music-P/E	-39.71			-39.71
Noetic Math	59.50			59.50
PBIS-MS	2564.53			2564.53
PE-P	25.75			25.75
PE-E	-245.98			-245.98
Poms	656.23	45.83		610.40
Prime Time	2670.00			2670.00
Reading P/E	4355.65			4355.65
Respect	665.00			665.00
Special Ed	33.00			33.00
Sports Camps	318.00			318.00
STARS-P	2020.60			2020.60
STARS-E	3432.52	57.93		3374.59
STEM CLUB	317.28			317.28
Yearbook-M	1020.30	660.00	25.00	385.30
Yearbook-P/E	625.94		22.00	647.94
In & Out Account	2606.04	250.00	3167.66	5523.70
Total	63817.99	1013.76	6133.66	68937.89

**Big Hollow School District 38
Payroll Summary**

Date	Education	O&M	Transportation	IMRF/SS	Total
8-Oct-21	\$574,373.74	\$15,634.91	\$36,023.01	\$23,274.08	\$649,305.74
25-Oct-21	\$572,380.49	\$15,772.55	\$36,988.52	\$23,299.59	\$648,441.15
Grand Total	\$1,146,754.23	\$31,407.46	\$73,011.53	\$46,573.67	\$1,297,746.89

Board of Education President
Big Hollow School District 38

Date

Board of Education Secretary
Big Hollow School District 38

Date



www.bighollow.us

Mr. Robert Gold, Superintendent

Big Hollow District Office
26051 W. Nippersink Rd.
Ingleside, IL 60041
Phone 847-740-1490
Fax 847-740-9172

Big Hollow Primary School (EC-1)
33335 N. Fish Lake Rd.
Ingleside, IL 60041
Phone 847-740-5320
Fax 847-740-3490

Big Hollow Elementary (2-4)
33315 N. Fish Lake Rd.
Ingleside, IL 60041
Phone 847-740-5321
Fax 847-740-3795

Big Hollow Middle School (5-8)
26051 W. Nippersink Rd.
Ingleside, IL 60041
Phone 847-740-5322
Fax 847-740-9021

BOARD OF EDUCATION COMMITTEE REPORT

Date: November 2, 2021 **Location:** District Office

Committee: Finance Committee

Members Present: Kevin Lyons, Lauren Plescia, Ashley Bennett

Others in Attendance: Bob Gold, Sunny Morley

Duration of Meeting: 4:00 p.m. - 4:30 p.m.

Topic Points and/or Summary of Discussion:

- Mr. Gold reviewed the draft of the tax levy that will be shared with the Board in November.
- There was miscellaneous discussion on the following tax levy-related topics:
 - The impact of an increased CPI for 2022
 - Plans for abating a portion of the bond payment in the 2022 levy.

A handwritten signature in black ink that reads "Robert B. Gold". The signature is written in a cursive style and includes a small flourish at the end.

Submitted by:



www.bighollow.us

Mr. Robert Gold, Superintendent

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Fax 847-740-9021

BOARD OF EDUCATION COMMITTEE REPORT

Date: 11/2/21 **Location:** Superintendent Office

Committee: Building/Grounds/Transportation

Members Present: Doug Pedersen, Lauren Plescia, Joe Cernuska

Others in Attendance: Bob Gold, , Christine Arndt, Sunny Morley

Duration of Meeting: 4:30 p.m. -- 5:15 p.m.

Topic Points and/or Summary of Discussion:

The following agenda topics were discussed, followed by notes from the meeting in *red*.

- Discuss options for renewal of bus lease for 2022-2023
 - *Based on the quote provided by Midwest Transit, the recommendation is to extend the lease on the current busses for two more years. This lease also includes maintenance on the busses, which will include new tires and brakes installed on all busses prior to 2022-2023.*
 - *Mr. Gold will seek bids from another company in the coming weeks. A final recommendation will be provided for the full Board at the December meeting.*
- Open Discussion
 - *The committee discussed the current licensing status for bus drivers in training. The District is in much better status in regards to the number of available drivers at this point. There are also 2-3 more drivers who will be licensed soon.*
- Adjourn

Submitted by:



Full District

Big Hollow School District 38

INSIGHTeX Feedback

September 2021

The WHY...

Exhibit 9

CLIMATE

CULTURE

CLIMATE is more of the system structure, feel, buildings & grounds, welcoming component, feel of the school and people as a whole. Things like cleanliness and décor, organization and appearance.

According to Fullan (2007) school **CULTURE** can be defined as the **guiding beliefs and values** evident in the way a school operates. 'School culture' can be used to encompass all the **attitudes, expected behaviors** and values that impact how the school operates.

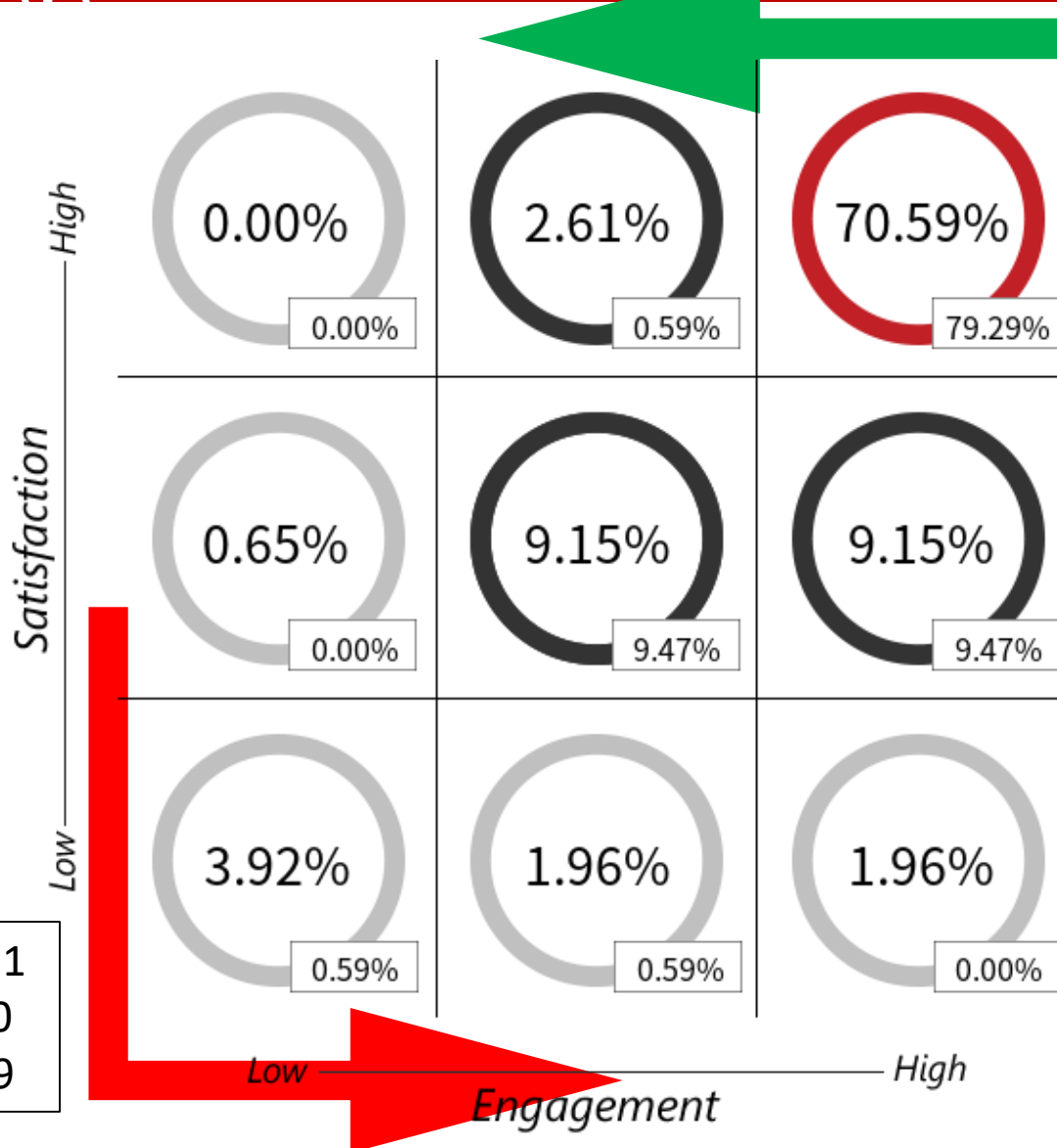
Confidential & anonymous
Participation: Integrity to Data
Broad: Customize
Data starts the conversation

- 74 questions
- 15 dimensions of C&C
- Four areas assessed:
 - You
 - Team
 - Manager Coach/Supervisor
 - Whole Organization

2021

DIMENSIONS

DIMENSIONS RANK ORDERED	PREVIOUS MEAN	CURRENT MEAN
Quality	4.53	4.34
Engage-Inspire	4.58	4.32
Pride	4.58	4.31
Continuous Improvement	4.53	4.27
Innovation	4.52	4.22
Satisfaction	4.43	4.15
Mission Conscious	4.32	3.97
Training & Development	4.20	3.96
Career Development	4.29	3.96
Communication	4.20	3.94
Recognition	4.28	3.93
Talent & Fit	4.28	3.91
Relationships	4.24	3.90
Performance Planning	4.19	3.83
Support-Equip	4.10	3.80



82.35% Sept 2021
89.88% Aug 2020
91.61% Aug 2019

6.53% Sept 2021
1.2% Aug 2020
2.23% Aug 2019

Top 5 Predictors:

1. Pride
2. Talent/Fit
3. Relationships
4. Continuous Improvement
5. Career Development

2021

Top Items

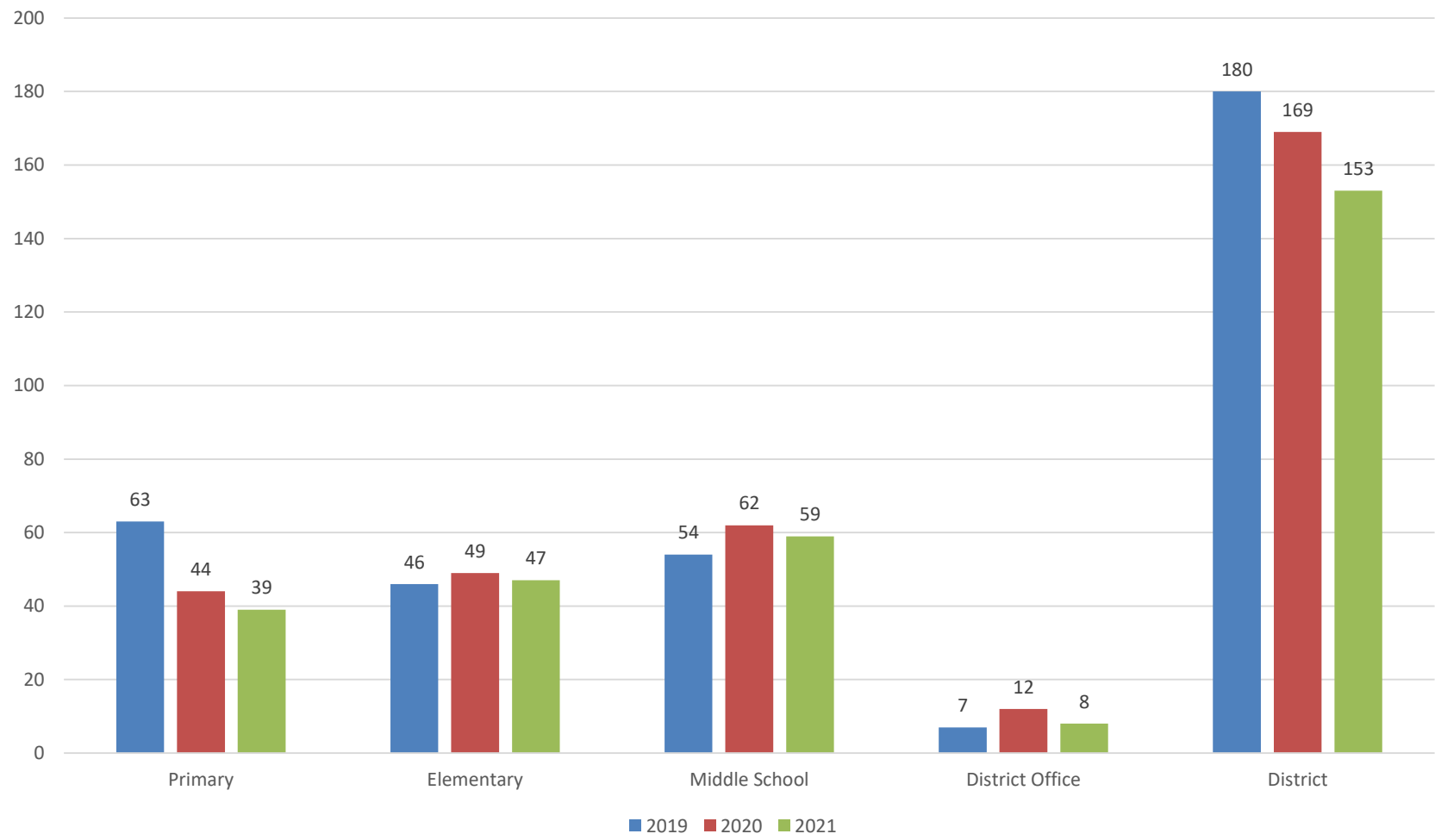
RANK ORDERED BY MEAN	Dimension	PREVIOUS MEAN	CURRENT MEAN
53. I am committed to the success of our organization.	Engage-Inspire	4.73	4.56
4. I feel great pride in the work I do.	Pride	4.71	4.54
45. I feel great pride in the team of which I am a part.	Pride	4.64	4.49
46. I am satisfied being a part of our team.	Satisfaction	4.65	4.48
16. I am continuously seeking ways to improve my overall productivity.	Innovation	4.63	4.48
2. I am fully engaged in the work that I do.	Engage-Inspire	4.70	4.48

2021

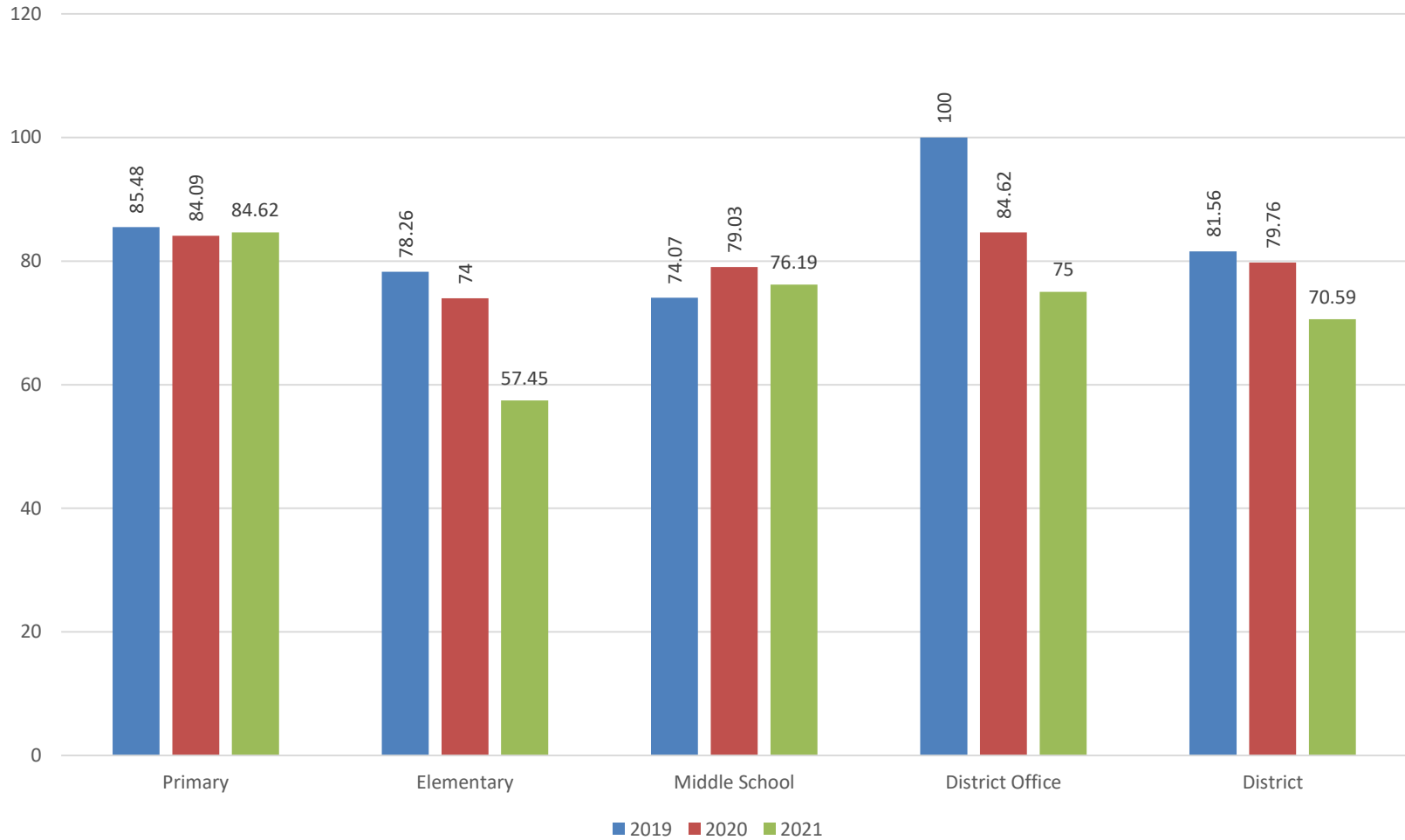
Bottom Items

RANK ORDERED BY MEAN	Dimension	PREVIOUS MEAN	CURRENT MEAN
7. I have encouraged someone to apply at our organization.	Talent & Fit	3.99	3.17
40. In the past three months, my supervisor has discussed my successes and progress with me.	Performance Planning	3.67	3.17
31. I am provided personal coaching from my supervisor.	Relationships	3.79	3.43
65. I feel "in on things" that are happening at our organization.	Communication	3.93	3.45
28. I am provided the opportunity to spend quality time with my supervisor.	Support-Equip	3.87	3.46

Humanex BH38 2021 Participation



Humanex BH38 2021 "Dream Box" %





815.344.1300 mchenry
847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

Exhibit 10

I (we) have reviewed the attached draft copy.
I (we) find it to be correct and take responsibility for the report.
Please issue the final report.

Sign: _____

Date: _____

DRAFT

**BIG HOLLOW SCHOOL DISTRICT NO. 38
STATE OF ILLINOIS**

ANNUAL FINANCIAL REPORT

JUNE 30, 2021

eder, casella & co

BIG HOLLOW SCHOOL DISTRICT NO. 38

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JUNE 30, 2021

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BIG HOLLOW SCHOOL DISTRICT NO. 38

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Exhibit 10

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Big Hollow School District No. 38
Ingleside, Illinois

Report on the Financial Statements

We have audited the accompanying basic financial statements of

Big Hollow School District No. 38

as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget law as described in Note 1. 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

eder,
casella
&
co

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Big Hollow School District No. 38 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also as described in Note 1, Big Hollow School District No. 38 prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Basis for Qualified Opinion on Regulatory Cash Basis of Accounting

The District does not maintain detailed historical cost record for general fixed assets; consequently, we are unable to express an opinion on the General Fixed Assets Account Group. General fixed assets are reflected in the financial statements at estimated historical cost.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Big Hollow School District No. 38 as of June 30, 2021, or changes in financial position for the fiscal year then ended.

Qualified Opinion on Regulatory Cash Basis of Accounting

In our opinion, except for the General Fixed Assets Group on which we are unable to express an opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Big Hollow School District No. 38 as of June 30, 2021, and the revenues it received and expenditures it paid for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

Change in Accounting Principle

As described in Note 19 to the financial statements, the District implemented GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Big Hollow School District No. 38's basic financial statements. The supplemental information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, 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 information and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October xx, 2021 on our consideration of Big Hollow School District No. 38's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Big Hollow School District No. 38's internal control over financial reporting and compliance.

Restriction on Use

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

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October xx, 2021



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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

To the Board of Education
 Big Hollow School District No. 38
 Ingleside, 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

Big Hollow School District No. 38

as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Big Hollow School District No. 38's basic financial statements, and have issued our report thereon dated October xx, 2021. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. Additionally, our opinion on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles, is qualified because the District does not maintain detailed historical cost records for general fixed assets.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Big Hollow School District No. 38's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Big Hollow School District No. 38's internal control. Accordingly, we do not express an opinion on the effectiveness of Big Hollow School District No. 38'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 District'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 or significant deficiencies may exist that have not been identified.

eder, casey & co

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Big Hollow School District No. 38's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters that we have reported to management of Big Hollow School District No. 38 in a separate management letter dated October xx, 2021.

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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October xx, 2021

DRAFT

BASIC FINANCIAL STATEMENTS

DRAFT

BIG HOLLOW SCHOOL DISTRICT NO. 38
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2021

<u>ASSETS</u>	Educational	Operations and Maintenance	Debt Services	Transportation	Illinois Municipal Retirement/ Social Security	Capital Projects
Cash and Cash Equivalents	\$ 4,336,799	\$ 3,000,204	\$ 2,408,196	\$ 795,343	\$ 248,106	\$ 762,083
Investments	611,723	446,268	244,388	113,623	39,374	112,191
Capital Assets						
Land	-	-	-	-	-	-
Building and Building Improvements	-	-	-	-	-	-
Site Improvements and Infrastructure	-	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-	-
Amount Available in Debt Services Fund	-	-	-	-	-	-
Amount to be Provided for Payment on Long-Term Debt	-	-	-	-	-	-
Total Assets	\$ 4,948,522	\$ 3,446,472	\$ 2,652,584	\$ 908,966	\$ 287,480	\$ 874,274
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities						
Long-Term Liabilities						
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance						
Reserved	17,383	-	-	-	172,276	-
Unreserved						
Designated	3,912,381	648,136	2,383,501	315,819	77,776	-
Undesignated	1,018,758	2,798,336	269,083	593,147	37,428	874,274
Total Fund Balance	\$ 4,948,522	\$ 3,446,472	\$ 2,652,584	\$ 908,966	\$ 287,480	\$ 874,274
Total Liabilities and Fund Balance	\$ 4,948,522	\$ 3,446,472	\$ 2,652,584	\$ 908,966	\$ 287,480	\$ 874,274

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2021

	Working Cash	Tort	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 1,188,879	\$ 39,799	\$ -	\$ -	\$ 12,779,409
Investments	177,151	3,882	-	-	1,748,600
Capital Assets					
Land	-	-	1,588,252	-	1,588,252
Building and Building Improvements	-	-	43,053,398	-	43,053,398
Site Improvements and Infrastructure	-	-	1,256,303	-	1,256,303
Capitalized Equipment	-	-	1,648,832	-	1,648,832
Amount Available in Debt Services Fund	-	-	-	2,652,584	2,652,584
Amount to be Provided for Payment on Long-Term Debt	-	-	-	6,170,479	6,170,479
Total Assets	\$ 1,366,030	\$ 43,681	\$ 47,546,785	\$ 8,823,063	\$ 70,897,857
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities					
Long-Term Liabilities					
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ 8,823,063	\$ 8,823,063
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ 8,823,063	\$ 8,823,063
Total Liabilities	\$ -	\$ -	\$ -	\$ 8,823,063	\$ 8,823,063
Fund Balance					
Investment in General Fixed Assets	\$ -	\$ -	\$ 47,546,785	\$ -	\$ 47,546,785
Fund Balance					
Reserved	-	-	-	-	189,659
Unreserved					
Designated	47,137	43,681	-	-	7,428,431
Undesignated	1,318,893	-	-	-	6,909,919
Total Fund Balance	\$ 1,366,030	\$ 43,681	\$ 47,546,785	\$ -	\$ 62,074,794
Total Liabilities and Fund Balance	\$ 1,366,030	\$ 43,681	\$ 47,546,785	\$ 8,823,063	\$ 70,897,857

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
 STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER
 FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCES -
 ALL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Educational	Operations and Maintenance	Debt Services	Transportation	Illinois Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Total (Memorandum Only)
Revenue Received									
Local Sources	\$ 8,677,140	\$ 1,418,195	\$ 4,940,861	\$ 609,228	\$ 549,823	\$ 339,614	\$ 100,552	\$ 154,743	\$ 16,790,156
State Sources	5,682,317	-	-	826,675	-	-	-	-	6,508,992
Federal Sources	1,392,889	-	-	-	-	-	-	-	1,392,889
Student Activity Fund	1,091	-	-	-	-	-	-	-	1,091
State Retirement Contributions	8,554,822	-	-	-	-	-	-	-	8,554,822
	<u>\$ 24,308,259</u>	<u>\$ 1,418,195</u>	<u>\$ 4,940,861</u>	<u>\$ 1,435,903</u>	<u>\$ 549,823</u>	<u>\$ 339,614</u>	<u>\$ 100,552</u>	<u>\$ 154,743</u>	<u>\$ 33,247,950</u>
Expenditures Disbursed									
Instruction	\$ 10,019,775	\$ -	\$ -	\$ -	\$ 172,828	\$ -	\$ -	\$ -	\$ 10,192,603
Support Services	5,301,901	1,222,444	-	1,035,673	291,345	258,903	-	156,190	8,266,456
Community Services	2,184	-	-	-	26	-	-	-	2,210
Payments to Other Districts and Governmental Units	460,934	49,165	-	-	20,921	-	-	-	531,020
Debt Services	-	-	4,869,777	-	-	-	-	-	4,869,777
State Retirement Contributions	8,554,822	-	-	-	-	-	-	-	8,554,822
	<u>\$ 24,339,616</u>	<u>\$ 1,271,609</u>	<u>\$ 4,869,777</u>	<u>\$ 1,035,673</u>	<u>\$ 485,120</u>	<u>\$ 258,903</u>	<u>\$ -</u>	<u>\$ 156,190</u>	<u>\$ 32,416,888</u>
Excess or (Deficiency) of Revenue Received and Other Finances Over Expenditures Disbursed and Other Financing Uses	\$ (31,357)	\$ 146,586	\$ 71,084	\$ 400,230	\$ 64,703	\$ 80,711	\$ 100,552	\$ (1,447)	\$ 831,062
Fund Balance - July 1, 2020	4,963,587	3,299,886	2,581,500	508,736	222,777	793,563	1,265,478	45,128	13,680,655
NOTE 19 - FUND BALANCE ADJUSTMENT	16,292	-	-	-	-	-	-	-	16,292
Fund Balance - June 30, 2021	<u>\$ 4,948,522</u>	<u>\$ 3,446,472</u>	<u>\$ 2,652,584</u>	<u>\$ 908,966</u>	<u>\$ 287,480</u>	<u>\$ 874,274</u>	<u>\$ 1,366,030</u>	<u>\$ 43,681</u>	<u>\$ 14,528,009</u>

The Notes to Financial Statements are an integral part of this statement.

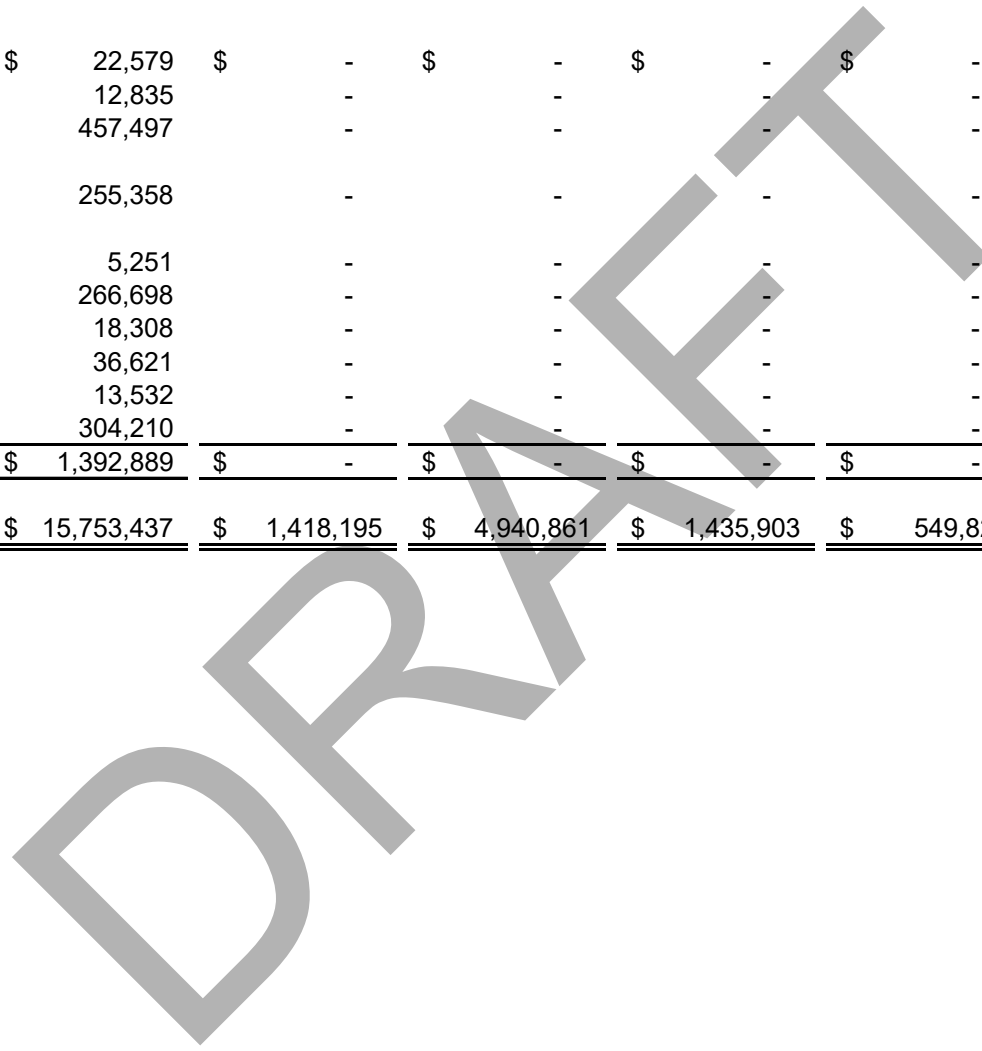
BIG HOLLOW SCHOOL DISTRICT NO. 38
 STATEMENT OF REVENUE RECEIVED
 ALL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Educational	Operations and Maintenance	Debt Services	Transportation	Illinois Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Total (Memorandum Only)
Revenue Received									
Local Sources									
Ad Valorem Taxes Levied									
Designated Purpose Levies	\$ 8,179,313	\$ 1,415,091	\$ 4,938,050	\$ 608,919	\$ 157,694	\$ -	\$ 99,341	\$ 154,743	\$ 15,553,151
Special Education Purpose Levy	100,403	-	-	-	-	-	-	-	100,403
FICA/Medicare Only Purposes Levy	-	-	-	-	297,195	-	-	-	297,195
Other Tax Levies	-	-	-	-	21,990	-	-	-	21,990
Corporate Personal Property Replacement Taxes	192,160	-	-	-	72,696	-	-	-	264,856
Regular Tuition from Pupils or Parents (In State)	16,640	-	-	-	-	-	-	-	16,640
Interest on Investments	4,058	3,104	2,811	309	248	658	1,211	-	12,399
Gain or Loss on Sale of Investments	7,052	-	-	-	-	-	-	-	7,052
Food Service									
Sales to Adults	1,962	-	-	-	-	-	-	-	1,962
Other Food Service	36,218	-	-	-	-	-	-	-	36,218
District/School Activity Income									
Fees	69,671	-	-	-	-	-	-	-	69,671
Book Store Sales	2,061	-	-	-	-	-	-	-	2,061
Other District/School Activity Revenue	22	-	-	-	-	-	-	-	22
Student Activity Fund	1,091	-	-	-	-	-	-	-	1,091
Rentals - Regular Textbook	51,656	-	-	-	-	-	-	-	51,656
Rentals - Summer School Textbook	225	-	-	-	-	-	-	-	225
Rentals - Adult/Continuing Education Textbook	1,225	-	-	-	-	-	-	-	1,225
Impact Fees From Municipal or County Governments	-	-	-	-	-	338,956	-	-	338,956
Other Local Revenues	14,474	-	-	-	-	-	-	-	14,474
Total Local Sources	\$ 8,678,231	\$ 1,418,195	\$ 4,940,861	\$ 609,228	\$ 549,823	\$ 339,614	\$ 100,552	\$ 154,743	\$ 16,791,247
State Sources									
Unrestricted Grants-In-Aid									
Evidence Based Funding	\$ 5,544,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,544,976
Restricted Grants-In-Aid									
Special Education									
Private Facility Tuition	112,642	-	-	-	-	-	-	-	112,642
Orphanage - Individual	8,507	-	-	-	-	-	-	-	8,507
Other	7,996	-	-	-	-	-	-	-	7,996
State Free Lunch and Breakfast	2,605	-	-	-	-	-	-	-	2,605
Transportation									
Regular/Vocational	-	-	-	381,120	-	-	-	-	381,120
Special Education	-	-	-	445,555	-	-	-	-	445,555
Other Restricted Revenue from State Sources	5,591	-	-	-	-	-	-	-	5,591
Total State Sources	\$ 5,682,317	\$ -	\$ -	\$ 826,675	\$ -	\$ -	\$ -	\$ -	\$ 6,508,992

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
 STATEMENT OF REVENUE RECEIVED
 ALL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Educational</u>	<u>Operations and Maintenance</u>	<u>Debt Services</u>	<u>Transportation</u>	<u>Illinois Municipal Retirement/ Social Security</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Total (Memorandum Only)</u>
Revenue Received (Continued)									
Federal Sources									
Unrestricted Grants-In-Aid Received Directly from the Federal Government									
Food Service									
National School Lunch Program	\$ 22,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,579
School Breakfast Program	12,835	-	-	-	-	-	-	-	12,835
Summer Food Service Admin/Program	457,497	-	-	-	-	-	-	-	457,497
Title I									
Low Income	255,358	-	-	-	-	-	-	-	255,358
Federal - Special Education									
Preschool - Flow Through	5,251	-	-	-	-	-	-	-	5,251
IDEA - Flow Through/Low Incidence	266,698	-	-	-	-	-	-	-	266,698
Title III - English Language Acquisition	18,308	-	-	-	-	-	-	-	18,308
Medicaid Matching Funds - Administrative Outreach	36,621	-	-	-	-	-	-	-	36,621
Medicaid Matching Funds - Fee-For-Service Program	13,532	-	-	-	-	-	-	-	13,532
Other Federal Sources	304,210	-	-	-	-	-	-	-	304,210
Total Federal Sources	<u>\$ 1,392,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,392,889</u>
Total Direct Revenue	<u>\$ 15,753,437</u>	<u>\$ 1,418,195</u>	<u>\$ 4,940,861</u>	<u>\$ 1,435,903</u>	<u>\$ 549,823</u>	<u>\$ 339,614</u>	<u>\$ 100,552</u>	<u>\$ 154,743</u>	<u>\$ 24,693,128</u>



The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

Expenditures Disbursed	Budget	Actual
Instruction		
Regular Programs		
Salaries	\$ 6,669,700	\$ 6,372,894
Employee Benefits	706,180	766,680
Purchased Services	18,250	12,459
Supplies and Materials	464,714	247,405
Other Objects	2,200	950
	<u>\$ 7,861,044</u>	<u>\$ 7,400,388</u>
Special Education Programs		
Salaries	\$ 1,554,871	\$ 1,395,105
Employee Benefits	148,535	130,330
Purchased Services	2,300	5,225
Supplies and Materials	95,025	99,932
Other Objects	-	1,151
	<u>\$ 1,800,731</u>	<u>\$ 1,631,743</u>
Special Education Programs Pre-K		
Salaries	\$ 153,180	\$ 149,473
Employee Benefits	17,870	16,862
Supplies and Materials	5,000	-
	<u>\$ 176,050</u>	<u>\$ 166,335</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ -	\$ 54,219
Employee Benefits	-	4,691
Purchased Services	-	8,373
Supplies and Materials	89,595	\$ 88,093
Non-Capitalized Equipment	-	18,888
	<u>\$ 89,595</u>	<u>\$ 174,264</u>
Interscholastic Programs		
Salaries	\$ 194,745	\$ 76,058
Employee Benefits	3,440	959
Purchased Services	8,900	-
Supplies and Materials	26,300	20,479
Other Objects	9,500	1,695
	<u>\$ 242,885</u>	<u>\$ 99,191</u>
Summer School Programs		
Salaries	\$ 69,900	\$ 50,130
Employee Benefits	975	835
Purchased Services	-	990
Supplies and Materials	1,500	138
	<u>\$ 72,375</u>	<u>\$ 52,093</u>
Bilingual Programs		
Salaries	\$ 319,150	\$ 264,052
Employee Benefits	38,830	35,327
Supplies and Materials	25,500	10,998
	<u>\$ 383,480</u>	<u>\$ 310,377</u>
Special Education Programs K-12 - Private Tuition		
Other Objects	\$ 400,000	\$ 185,384
	<u>\$ 400,000</u>	<u>\$ 185,384</u>
Total Instruction	<u>\$ 11,026,160</u>	<u>\$ 10,019,775</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

Expenditures Disbursed (Continued)	<u>Budget</u>	<u>Actual</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 333,905	\$ 325,827
Employee Benefits	21,095	26,838
	<u>\$ 355,000</u>	<u>\$ 352,665</u>
Health Services		
Salaries	\$ 95,380	\$ 73,222
Employee Benefits	8,180	7,677
Purchased Services	167,800	153,557
Supplies and Materials	6,900	1,283
	<u>\$ 278,260</u>	<u>\$ 235,739</u>
Psychological Services		
Salaries	\$ 159,500	\$ 156,333
Employee Benefits	2,700	2,051
Purchased Services	125,000	106,843
	<u>\$ 287,200</u>	<u>\$ 265,227</u>
Speech Pathology and Audiology Services		
Salaries	\$ 267,960	\$ 261,782
Employee Benefits	27,595	25,983
Purchased Services	2,500	2,940
Supplies and Materials	5,000	369
Other Objects	750	378
Non-Capitalized Equipment	3,500	-
	<u>\$ 307,305</u>	<u>\$ 291,452</u>
Other Support Services - Pupils		
Salaries	\$ 134,000	\$ 74,578
Employee Benefits	3,065	138
	<u>\$ 137,065</u>	<u>\$ 74,716</u>
Total Support Services - Pupils	<u>\$ 1,364,830</u>	<u>\$ 1,219,799</u>
Instructional Staff		
Improvement of Instruction Services		
Purchased Services	\$ 75,700	\$ 81,985
Supplies and Materials	8,500	1,069
	<u>\$ 84,200</u>	<u>\$ 83,054</u>
Educational Media Services		
Salaries	\$ 82,500	\$ 77,387
Employee Benefits	13,160	12,622
Purchased Services	500	-
Supplies and Materials	15,200	13,882
	<u>\$ 111,360</u>	<u>\$ 103,891</u>
Assessment and Testing		
Purchased Services	\$ 34,800	\$ 33,935
	<u>\$ 34,800</u>	<u>\$ 33,935</u>
Total Support Services - Instructional Staff	<u>\$ 230,360</u>	<u>\$ 220,880</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget</u>	<u>Actual</u>
Expenditures Disbursed (Continued)		
Support Services (Continued)		
General Administration		
Board of Education Services		
Purchased Services	\$ 129,150	\$ 96,965
Supplies and Materials	11,750	18,201
Other Objects	38,500	22,395
	<u>\$ 179,400</u>	<u>\$ 137,561</u>
Executive Administration Services		
Salaries	\$ 301,000	\$ 300,460
Employee Benefits	84,490	74,595
Purchased Services	2,050	97
Supplies and Materials	11,800	3,822
Other Objects	3,100	2,470
	<u>\$ 402,440</u>	<u>\$ 381,444</u>
Special Area Administration Services		
Salaries	\$ 77,000	\$ 74,460
Employee Benefits	20,000	17,032
Other Objects	700	239
	<u>\$ 97,700</u>	<u>\$ 91,731</u>
	<u>\$ 679,540</u>	<u>\$ 610,736</u>
School Administration		
Office of the Principal Services		
Salaries	\$ 817,750	\$ 769,803
Employee Benefits	164,770	147,030
Purchased Services	1,000	-
Supplies and Materials	3,150	4,144
Other Objects	3,900	976
	<u>\$ 990,570</u>	<u>\$ 921,953</u>
	<u>\$ 990,570</u>	<u>\$ 921,953</u>
Business		
Fiscal Services		
Salaries	\$ 232,000	\$ 228,137
Employee Benefits	13,175	12,683
Purchased Services	23,000	10,100
Supplies and Materials	3,700	3,616
Other Objects	200	948
	<u>\$ 272,075</u>	<u>\$ 255,484</u>
Operation and Maintenance of Plant Services		
Purchased Services	\$ 132,000	\$ 117,878
Other Objects	1,800	1,650
	<u>\$ 133,800</u>	<u>\$ 119,528</u>
Food Services		
Salaries	\$ 303,500	\$ 226,086
Employee Benefits	24,700	22,617
Purchased Services	14,900	1,441
Supplies and Materials	327,500	214,713
Capital Outlay	10,000	-
Other Objects	1,900	883
	<u>\$ 682,500</u>	<u>\$ 465,740</u>
	<u>\$ 1,088,375</u>	<u>\$ 840,752</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual
Expenditures Disbursed (Continued)		
Support Services (Continued)		
Central		
Direction of Central Support Services		
Salaries	\$ 450,000	\$ 439,755
Employee Benefits	113,100	110,541
Purchased Services	1,000	-
Supplies and Materials	4,500	4,559
Other Objects	3,450	49
	<u>\$ 572,050</u>	<u>\$ 554,904</u>
Planning, Research, Development and Evaluation Services		
Purchased Services	\$ 84,000	\$ 41,400
	<u>\$ 84,000</u>	<u>\$ 41,400</u>
Information Services		
Salaries	\$ 61,000	\$ 78,874
Employee Benefits	6,560	6,333
	<u>\$ 67,560</u>	<u>\$ 85,207</u>
Staff Services		
Purchased Services	\$ -	\$ 11,936
	<u>\$ -</u>	<u>\$ 11,936</u>
Data Processing Services		
Purchased Services	\$ 327,900	\$ 290,078
Supplies and Materials	175,600	451,519
Other Objects	44,200	52,737
	<u>\$ 547,700</u>	<u>\$ 794,334</u>
Total Support Services - Central	<u>\$ 1,271,310</u>	<u>\$ 1,487,781</u>
Total Support Services	<u>\$ 5,624,985</u>	<u>\$ 5,301,901</u>
Community Services		
Salaries	\$ 3,800	\$ 1,840
Employee Benefits	500	219
Purchased Services	1,437	-
Supplies and Materials	200	125
Total Community Services	<u>\$ 5,937</u>	<u>\$ 2,184</u>
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 16,000	\$ 33,046
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 16,000</u>	<u>\$ 33,046</u>
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 600,000	\$ 427,888
Total Payments to Other Districts Governmental Units-Tuition (In-State)	<u>\$ 600,000</u>	<u>\$ 427,888</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 616,000</u>	<u>\$ 460,934</u>
Total Direct Expenditures	<u>\$ 17,273,082</u>	<u>\$ 15,784,794</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 OPERATIONS AND MAINTENANCE FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual
Expenditures Disbursed		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Salaries	\$ 311,250	\$ 286,438
Employee Benefits	19,595	4,495
Purchased Services	649,600	518,650
Supplies and Materials	541,300	393,245
Capital Outlay	21,000	19,616
	<u>\$ 1,542,745</u>	<u>\$ 1,222,444</u>
Total Support Services - Business	<u>\$ 1,542,745</u>	<u>\$ 1,222,444</u>
Total Support Services	<u>\$ 1,542,745</u>	<u>\$ 1,222,444</u>
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 58,000	\$ 49,165
	<u>\$ 58,000</u>	<u>\$ 49,165</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 58,000</u>	<u>\$ 49,165</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 58,000</u>	<u>\$ 49,165</u>
Total Direct Expenditures	<u>\$ 1,600,745</u>	<u>\$ 1,271,609</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 DEBT SERVICES FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget</u>	<u>Actual</u>
Expenditures Disbursed		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 2,302,907	\$ 2,302,906
Total Debt Services - Interest	<u>\$ 2,302,907</u>	<u>\$ 2,302,906</u>
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 2,565,944	\$ 2,565,944
Total Debt Services - Payment of Principal on Long-Term Debt	<u>\$ 2,565,944</u>	<u>\$ 2,565,944</u>
Debt Services - Other		
Purchased Services	\$ 1,000	\$ 927
Total Debt Services - Other	<u>\$ 1,000</u>	<u>\$ 927</u>
Total Debt Services	<u>\$ 4,869,851</u>	<u>\$ 4,869,777</u>
Total Direct Expenditures	<u>\$ 4,869,851</u>	<u>\$ 4,869,777</u>

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BIG HOLLOW SCHOOL DISTRICT NO. 38
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 TRANSPORTATION FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget</u>	<u>Actual</u>
Expenditures Disbursed		
Support Services		
Business		
Pupil Transportation Services		
Salaries	\$ 824,250	\$ 638,260
Employee Benefits	44,375	-
Purchased Services	139,600	22,111
Supplies and Materials	113,300	50,368
Other Objects	336,200	324,934
	<u>\$ 1,457,725</u>	<u>\$ 1,035,673</u>
 Total Support Services - Business	 <u>\$ 1,457,725</u>	 <u>\$ 1,035,673</u>
 Total Support Services	 <u>\$ 1,457,725</u>	 <u>\$ 1,035,673</u>
 Total Direct Expenditures	 <u>\$ 1,457,725</u>	 <u>\$ 1,035,673</u>

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BIG HOLLOW SCHOOL DISTRICT NO. 38
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget</u>	<u>Actual</u>
Expenditures Disbursed		
Instruction		
Regular Programs		
Employee Benefits	\$ 99,955	\$ 89,996
Special Education Programs		
Employee Benefits	86,440	72,871
Special Education Programs - Pre-K		
Employee Benefits	2,500	2,119
Remedial and Supplemental Programs - K-12		
Employee Benefits	-	2,088
CTE Programs		
Interscholastic Programs		
Employee Benefits	4,890	1,225
Summer School Programs		
Employee Benefits	980	923
Bilingual Programs		
Employee Benefits	4,890	3,606
Total Instruction	<u>\$ 199,655</u>	<u>\$ 172,828</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 5,300	\$ 4,663
Guidance Services		
Employee Benefits	15,670	10,422
Psychological Services		
Employee Benefits	2,750	2,257
Speech Pathology and Audiology Services		
Employee Benefits	4,000	3,728
Other Support Services - Pupils		
Employee Benefits	11,420	8,412
Total Support Services - Pupils	<u>\$ 39,140</u>	<u>\$ 29,482</u>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 13,075	\$ 10,981
Total Support Services - Instructional Staff	<u>\$ 13,075</u>	<u>\$ 10,981</u>
General Administration		
Board of Education Services		
Employee Benefits	\$ 1,550	\$ -
Executive Administration Services		
Employee Benefits	6,500	4,350
Special Area Administrative Services		
Employee Benefits	1,500	1,080
Total Support Services - General Administration	<u>\$ 9,550</u>	<u>\$ 5,430</u>
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 43,650	\$ 38,043
Total Support Services - School Administration	<u>\$ 43,650</u>	<u>\$ 38,043</u>

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual
Expenditures Disbursed (Continued)		
Support Services (Continued)		
Business		
Direction of Business Support Services		
Employee Benefits	\$ 29,400	\$ 32,324
Facilities Acquisition and Construction Services		
Operation and Maintenance of Plant Services		
Employee Benefits	24,810	36,945
Pupil Transportation Services		
Employee Benefits	129,045	88,395
Food Services		
Employee Benefits	45,975	32,391
Total Support Services - Business	\$ 229,230	\$ 190,055
Central		
Direction of Central Support Services		
Employee Benefits	\$ -	\$ 6,071
Information Services		
Employee Benefits	10,300	11,283
Total Support Services - Central	\$ 10,300	\$ 17,354
Total Support Services	\$ 344,945	\$ 291,345
Community Services		
Employee Benefits	\$ 100	\$ 26
Total Community Services	\$ 100	\$ 26
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 24,000	\$ 20,921
Total Payments to Other Districts and Governmental Units	\$ 24,000	\$ 20,921
Total Direct Expenditures	\$ 568,700	\$ 485,120

The Notes to Financial Statements are an integral part of this statement.

BIG HOLLOW SCHOOL DISTRICT NO. 38
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual
Expenditures Disbursed		
Support Services		
Business		
Facilities Acquisition and Construction Services		
Purchased Services	\$ 10,000	\$ 5,490
Supplies and Materials	-	105
Capital Outlay	175,000	250,594
Non-Capitalized Equipment	-	2,714
	\$ 185,000	\$ 258,903
Total Support Services - Business	\$ 185,000	\$ 258,903
Total Support Services	\$ 185,000	\$ 258,903
Total Direct Expenditures	\$ 185,000	\$ 258,903

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BIG HOLLOW SCHOOL DISTRICT NO. 38
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 TORT FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget</u>	<u>Actual</u>
Expenditures Disbursed		
Support Services		
General Administration		
Risk Management and Claims Services Payments		
Purchased Services	\$ 157,000	\$ 156,190
	<u>\$ 157,000</u>	<u>\$ 156,190</u>
 Total Support Services - General Administration	 <u>\$ 157,000</u>	 <u>\$ 156,190</u>
 Total Support Services	 <u>\$ 157,000</u>	 <u>\$ 156,190</u>
 Total Direct Expenditures	 <u><u>\$ 157,000</u></u>	 <u><u>\$ 156,190</u></u>

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BIG HOLLOW SCHOOL DISTRICT NO. 38

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Big Hollow School District No. 38's (District) accounting policies conform to the cash basis of accounting as defined by the Title 23 of the Illinois Administrative Code, Part 100.

A. Principles Used to Determine Scope of Entity

The reporting entity includes the governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit its citizens, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The joint agreement has been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and is, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreement. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities arising from cash transactions, fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Educational Fund – The Educational Fund is the general operating fund of the District. It is used to account for all transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional programs, health and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition, and textbook rentals. Special Education is included in this fund.

Operations and Maintenance Fund – The Operations and Maintenance Fund is used to account for all costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings. Operations of this fund are generally financed by a special tax levied for these purposes.

NOTES TO FINANCIAL STATEMENTS (Continued)

Debt Services Fund – The Debt Services Fund is used to account for all principal, interest, and administrative costs for debt payments. Operations of this fund are generally financed by a special tax levied for these purposes or operating transfers from other funds.

Transportation Fund – The Transportation Fund is used to account for the costs associated with transporting pupils for any purpose. Revenue received for transportation purposes from any source must be deposited into this fund, including property taxes levied and state grants received for these purposes.

Illinois Municipal Retirement/Social Security Fund – The Illinois Municipal Retirement/Social Security Fund is used to account for costs of providing retirement benefits under Illinois Municipal Retirement Fund and Social Security, if there are separate taxes levied for these purposes. If separate taxes are not levied for these purposes, then the payments shall be charged to the fund where the salaries are charged.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Operations of this fund are generally financed by contributions and donations from private sources.

Working Cash Fund – The Working Cash Fund is used to account for a separate tax levied for working cash purposes and for any bonds sold for this purpose. Cash available in this fund may be loaned to any fund of the District.

Tort Fund – The Tort Fund is used to account for the proceeds of specific revenue sources that are legally restricted for tort expenditures.

General Fixed Assets Account Group – The General Fixed Assets Account Group is used to record physical assets of the District that have a long-term (i.e. more than one year) period of usefulness.

General Long-Term Debt Account Group – The General Long-Term Debt Account Group is used to record total bonded debt and other long-term debt of the District.

C. *Measurement Focus*

The financial statements of all funds, except two account groups, focus on the measurement of spending or “financial flow” and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

D. *General Fixed Assets and General Long-Term Debt Account Groups*

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Assets Account Group rather than in the funds. Long-term liabilities expected to be financed from the funds are accounted for in the General Long-Term Debt Account Group, not in the funds.

The two account groups are not “funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

NOTES TO FINANCIAL STATEMENTS (Continued)

E. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. 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.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

If the District utilized accounting principles generally accepted in the United States of America, the basic financial statements would be replaced with government-wide financial statements and fund financial statements. The fund financial statements would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

F. Budgets and Budgetary Accounting

The budget for all 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 budget was passed on September 14, 2020 and was not amended.

For each fund, total fund disbursements may not legally exceed the budgeted disbursements. 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 (in other ways) by the same procedures required of its original adoption.

NOTES TO FINANCIAL STATEMENTS (Continued)

G. Cash and Cash Equivalents

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

No District fund had a cash overdraft at June 30, 2021.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

H. Investments

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization.

I. Inventories

It is the District's policy to charge all purchases of items for resale or supplies to expenditures when purchased. No inventory accounts are maintained to reflect the values of resale or supply items on hand.

J. Interfund Activity

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate. All other interfund transactions are treated as transfers.

K. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as disbursements in the funds and capitalized at cost, if over \$2,000, in the General Fixed Assets Account Group. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge, which is calculated on a straight-line basis with useful lives of 50 years for Buildings, 20 years for Improvements Other than Buildings, and 5 to 10 years for Equipment).

L. Governmental Fund Balances

Governmental fund balances are reported as "reserved" because they are legally segregated for a specific future use. The remaining balances are "unreserved" fund balances. From time to time, the Board agrees to set aside or "designate" resources for future uses – such as for specific capital projects. These unreserved, designated balances are based on management's tentative plans and can be changed.

M. Property Tax Calendar and Revenues

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 levy was passed by the Board on December 14, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two

NOTES TO FINANCIAL STATEMENTS (Continued)

installments, early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

N. *Total Memorandum Only*

The "Total Memorandum Only" column represents the aggregation (by addition) of the line item amounts reported for each fund and account group. No consolidating or other eliminations were made in arriving at the totals: thus they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

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

Investments

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

Investment	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	5 - 10	More Than 10
State Investment Pool	\$ 11,897,431	\$ 11,897,431	\$ -	\$ -	\$ -

The fair value of investments in the State Investment Pool is the same as the value of pool shares. The State Investment Pool is not SEC-registered but does have regulatory oversight through the State of Illinois.

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. State law limits investments based on credit risk. The District has no investment policy that would further limit its investment choices. As of June 30, 2021, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pool	AAAm	Standard and Poor's

NOTE 3 - FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2021:

NOTES TO FINANCIAL STATEMENTS (Continued)

	6/30/2021	Fair Value Measurements Using:	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments by fair value level			
Certificate of Deposit	\$ 1,748,600	\$ -	\$ 1,748,600
Total Investments by fair value level	\$ 1,748,600	\$ -	\$ 1,748,600

Certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Land	\$ 1,588,252	\$ -	\$ -	\$ 1,588,252
Building and Building Improvements	42,874,365	179,033	-	43,053,398
Site Improvements and Infrastructure	1,159,623	96,680	-	1,256,303
Capitalized Equipment	1,629,216	19,616	-	1,648,832
Construction in Progress	25,119	-	25,119	-
	<u>\$ 47,276,575</u>	<u>\$ 295,329</u>	<u>\$ 25,119</u>	<u>\$ 47,546,785</u>

NOTE 5 - CHANGES IN GENERAL LONG-TERM DEBT

Changes in general long-term debt are summarized as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021
General Obligation School Bonds Series 2005	\$ 4,863,407	\$ -	\$ 1,221,744	\$ 3,641,663
General Obligation Refunding School Bonds Series 2013	6,040,000	-	1,230,000	4,810,000
General Obligation Debt Certificates (Limited Tax) Series 2016	485,600	-	114,200	371,400
	<u>\$ 11,389,007</u>	<u>\$ -</u>	<u>\$ 2,565,944</u>	<u>\$ 8,823,063</u>

Bonds and notes payable consisted of the following at June 30, 2021:

	Maturity Dates	Interest Rates	Face Amount	Carrying Amount
General Obligation School Bonds Series 2005	2/1/2025	3.25% - 5.6%	\$ 28,999,333	\$ 3,641,663
General Obligation Refunding School Bonds Series 2013	2/1/2022	0.8% - 3.00%	7,715,000	4,810,000
General Obligation Debt Certificates (Limited Tax) Series 2016	12/1/2023	4.0%	774,700	371,400

At June 30, 2021, the annual debt service requirements to service long-term debt are:

NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending June 30	Principal	Interest	Total
2022	\$ 4,935,791	\$ 169,887	\$ 5,105,678
2023	1,764,149	3,437,177	5,201,326
2024	1,810,665	3,855,711	5,666,376
2025	312,458	782,542	1,095,000
	<u>\$ 8,823,063</u>	<u>\$ 8,245,317</u>	<u>\$ 17,068,380</u>

NOTE 6 - SPECIAL TAX LEVIES AND RESERVED EQUITY**A. Social Security Tax Levy**

Cash receipts and the related cash disbursements of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion, \$166,527, of this fund's equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for future social security disbursements.

B. SEDOL IMRF Tax Levy

Cash receipts and the related cash disbursements of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion, \$5,749, of this fund's equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for future SEDOL Illinois Municipal Retirement disbursements.

C. Student Activity Funds

Cash receipts and related cash disbursements for these funds are accounted for in the Educational Fund. A portion of this fund's equity, \$17,383, represents the excess of cumulative receipts over cumulative disbursements, which is reserved for future student activity fund disbursements.

NOTE 7 - DESIGNATED FUND BALANCE

The District has designated receipts from the 2020 tax levy for expenditures to be incurred during fiscal year 2021. At June 30, 2021 the following balances were designated:

Fund	Amount
Educational	\$ 3,912,381
Operations and Maintenance	648,136
Debt Services	2,383,501
Transportation	315,819
Illinois Municipal Retirement/Social Security	77,776
Working Cash	47,137
Tort	43,681
	<u>\$ 7,428,431</u>

NOTE 8 - DEFICIT FUND BALANCE

No District fund had a deficit fund balance at June 30, 2021.

NOTE 9 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2019 (\$8,306,142) and 2020 (\$7,666,597) tax levies. A summary of the past three years assessed valuations, tax rates, and extensions follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Tax Year	2020		2019		2018	
Assessed Valuation	\$405,575,293		\$390,651,357		\$371,304,954	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	2.0361	\$ 8,246,681	2.0312	\$ 7,934,698	2.0893	\$ 7,757,210
Tort Immunity	0.0417	168,909	0.0355	138,686	0.0318	118,209
Special Education	0.0245	99,358	0.0254	99,059	0.0278	103,364
Operations and Maintenance	0.3373	1,366,169	0.3652	1,426,461	0.3682	1,367,241
Working Cash	0.0245	99,358	0.0249	97,078	0.0265	98,507
Transportation	0.1644	665,697	0.1395	544,829	0.1061	394,021
Municipal Retirement	0.0405	163,939	0.0380	148,592	0.0435	161,547
Social Security	0.0748	303,042	0.0730	285,294	0.0724	268,918
SEDOL IMRF	0.0056	22,779	0.0054	20,923	0.0058	21,484
School Building Bonds	1.2387	5,024,044	1.2248	4,784,885	1.2873	4,779,838
	<u>3.9881</u>	<u>\$ 16,159,976</u>	<u>3.9629</u>	<u>\$ 15,480,505</u>	<u>4.0587</u>	<u>\$ 15,070,339</u>

NOTE 10 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2021, the following funds had expenditures which exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Capital Projects Fund	\$ 185,000	\$ 258,903	\$ 73,903

NOTE 11 - OPERATING LEASES

As of June 30, 2021, the District has nine operating leases in effect for copiers, Chromebooks, and buses.

Minimum annual rentals are as follows:

Year Ending June 30	Amount
2022	\$ 453,738
2023	437,651
2024	396,536
2025	298,772
	<u>\$ 1,586,697</u>

Total rental expense for all leases for the year ended June 30, 2021 was \$533,904.

NOTE 12 - RETIREMENT FUND COMMITMENTS**A. Teachers' Retirement System of the State of Illinois***General Information About the Pension Plan*Plan Description

The 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten years, or age 55 with 20 years. The benefit is determined by the average of the four highest constitutive years of creditable earnings within the last ten 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% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with ten years of service, or a discounted annuity can be paid at age 62 with ten 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 highest 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% 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 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020 was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$8,432,049 in pension contributions from the State of Illinois.

NOTES TO FINANCIAL STATEMENTS (Continued)

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021 were \$59,573.

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

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

For the year ended June 30, 2021, the District pension contribution was 10.41% of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$246,593 were paid from federal and special trust funds that required District contributions of \$25,670.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the District paid \$3,485 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

B. *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 document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

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

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate.

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 the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2020 and 2021 were 6.84% and 7.09%, respectively. For the fiscal year ended June 30, 2021, the District contributed \$155,392 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.

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois 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 the total required contribution for the current fiscal year.

NOTE 13 - POST-EMPLOYMENT BENEFIT COMMITMENTS

Teacher Health Insurance Security Fund (THIS)

General Information About the OPEB Plan

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 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

NOTES TO FINANCIAL STATEMENTS (Continued)

from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers’ Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
 - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
 - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
 - Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2021, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.24% of salary and for every employer of a teacher to contribute an amount equal to .92% of each teacher’s salary. For the fiscal year ended June 30, 2020, the employee contribution was 1.24% of salary and the employer contribution was 0.92% of each teacher’s salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers’ Health Insurance Security Fund (THIS), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Total employer contributions for the fiscal year ended June 30, 2021 were \$94,496.

NOTES TO FINANCIAL STATEMENTS (Continued)

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$122,773 in benefit contributions from the State of Illinois.

NOTE 14 - INTERFUND TRANSFERS

There were no interfund transfers during the year ended June 30, 2021.

NOTE 15 - JOINT VENTURE – SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)

The District and thirty other districts within Lake County have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of the Statement of Net Position of SEDOL at June 30, 2020 (most recent information available) is as follows:

Assets	\$ 71,327,120
Deferred Outflows of Resources	8,485,840
	<u>\$ 79,812,960</u>
Liabilities	\$ 39,770,355
Deferred Inflows of Resources	14,191,340
Net Position	<u>25,851,265</u>
	<u>\$ 79,812,960</u>
Revenues	\$ 83,056,578
Expenses	<u>81,459,850</u>
Net Increase/(Decrease) in Fund Balance	<u>\$ 1,596,728</u>

Complete financial statements for SEDOL can be obtained from the Administrative Offices at 18160 Gages Lake Road, Gages Lake, Illinois 60030-1819.

NOTE 16 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school Districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were a member. CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the

NOTES TO FINANCIAL STATEMENTS (Continued)

defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

The District is insured under a retrospectively rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received.

During the year ended June 30, 2021, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage in the past three fiscal years. During the year ended June 30, 2021, there were no significant adjustments in premiums based on actual experience.

NOTE 17 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2020 EAV	\$	405,575,293
Rate		6.90%
Debt Margin	\$	27,984,695
Current Debt		8,823,063
Remaining Debt Margin	\$	<u>19,161,632</u>

NOTE 18 - SUBSEQUENT EVENTS

Since March 2020, the COVID-19 outbreak in the United States has created disruptions in various governments and has continued to impact these organizations. The District was not impacted during the year ended June 30, 2021. However, the extent of any additional impact on the District is uncertain and cannot be reasonably estimated at this time.

NOTE 19 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes financial reporting standards related to fiduciary activities of the District. Implementation of this standard resulted in the Student Activity Fund no longer being reported as a separate fiduciary fund for the District and a fund balance adjustment of \$16,292 being made to reclassify the Student Activity Fund's fund balance to the Educational Fund.

SUPPLEMENTAL FINANCIAL INFORMATION

DRAFT

**BIG HOLLOW SCHOOL DISTRICT NO. 38
COMPUTATION OF OPERATING EXPENSE PER PUPIL
AND PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2021**

OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Total Expenditures		\$ 15,784,794
O&M	Total Expenditures		1,271,609
DS	Total Expenditures		4,869,777
TR	Total Expenditures		1,035,673
MR/SS	Total Expenditures		485,120
TORT	Total Expenditures		156,190
	Total Expenditures		\$ 23,603,163

LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:

ED	1225	Special Education Programs Pre-K	\$ 166,335
ED	1600	Summer School Programs	52,093
ED	1912	Special Education Programs K-12 - Private Tuition	185,384
ED	3000	Community Services	2,184
ED	4000	Total Payments to Other District & Govt Units	460,934
ED	-	Non-Capitalized Equipment	18,888
O&M	4000	Total Payments to Other Govt Units	49,165
O&M	-	Capital Outlay	19,616
DS	5300	Debt Service - Payments of Principal on Long-Term Debt	2,565,944
MR/SS	1225	Special Education Programs - Pre-K	2,119
MR/SS	1600	Summer School Programs	923
MR/SS	3000	Community Services	26
MR/SS	4000	Total Payments to Other Govt Units	20,921
		Total Deductions	\$ 3,544,532
		Total Operating Expenses (Regular K-12)	20,058,631
		9 Mo ADA (See the General State Aid Claim for 2015-2016 (ISBE 54-33, L12))	1,633.50
		Estimated OEPP *	\$ 12,279.54

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:			
ED	1600	Total Food Service	\$ 38,180
ED-O&M	1700	Total District/School Activity Income	71,754
ED	1811	Rentals - Regular Textbooks	51,656
ED-O&M-TR	3100	Total Special Education	129,145
ED	3360	State Free Lunch & Breakfast	2,605
ED-O&M-TR-MR/SS	3500	Total Transportation	826,675
ED-O&M-DS-TR-MR/SS-Tort	3999	Other Restricted Revenue from State Sources	5,591
ED-MR/SS	4200	Total Food Service	492,911
ED-O&M-TR-MR/SS	4300	Total Title I	255,358
ED-O&M-TR-MR/SS	4620	Fed - Spec Education - IDEA - Flow Through	266,698
ED-TR-MR/SS	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	18,308
ED-O&M-TR-MR/SS	4991	Medicaid Matching Funds - Administrative Outreach	36,621
ED-O&M-TR-MR/SS	4992	Medicaid Matching Funds - Fee-for-Service Program	13,532
	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	304,210
		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(5,130)
ED-O&M-TR-MR/SS	3100	Special Education Contributions from EBF Funds	629,430
ED-O&M-TR-MR/SS	3300	English Learning (Bilingual) Contributions from EBF Funds	72,830
		Total Allowance for PCTC Computation	\$ 3,210,374
		Net Operating Expense for PCTC Computation	16,848,257
		Total Depreciation Allowance (from page 26, Line 18, Col I)	1,077,259
		Total Allowance for PCTC Computation	17,925,516
		9 Mo ADA	1,633.50
		Total Estimated PCTC *	\$ 10,973.69

See Accompanying Independent Auditor's Report

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

DRAFT



815.344.1300 mchenry
 847.382.3366 barrington
 847.336.6455 gurnee
 www.edercasella.com

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Education
 Big Hollow School District No. 38
 Ingleside, Illinois

Report on Compliance for Each Major Federal Program

We have audited

Big Hollow School District No. 38’s

compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of Big Hollow School District No. 38’s major federal programs for the year ended June 30, 2021. Big Hollow School District No. 38’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Big Hollow School District No. 38’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Big Hollow School District No. 38’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Big Hollow School District No. 38’s compliance.

eder, casey & co

Opinion on Each Major Federal Program

In our opinion, Big Hollow School District No. 38, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Big Hollow School District No. 38 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Big Hollow School District No. 38's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Big Hollow School District No. 38's internal control over compliance.

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

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

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

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October xx, 2021

BIG HOLLOW SCHOOL DISTRICT NO. 38
34-049-0380-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)			
CHILD NUTRITION CLUSTER										
U.S. Department of Agriculture passed through Illinois State Board of Education										
Food Donation Program (M)	10.555	21-4299-00		19,239			19,239		19,239	n/a
National School Lunch Program (M) +	10.555	20-4210-00	181,877	22,579	191,680		12,776		204,456	n/a
U.S. Department of Defense passed through Illinois State Board of Education										
Food Donation Program (M)	10.555	21-4299-00		50,046			50,046		50,046	n/a
Subtotal CFDA 10.555			181,877	91,864	191,680		82,061		273,741	
U.S. Department of Agriculture passed through Illinois State Board of Education										
School Breakfast Program (M) +	10.553	20-4220-00	42,149	12,835	48,346		6,638		54,984	n/a
Subtotal CFDA 10.553			42,149	12,835	48,346		6,638		54,984	
U.S. Department of Agriculture passed through Illinois State Board of Education										
Summer Food Service Program (M) +	10.559	20-4225-00		22,116			22,116		22,116	n/a
Summer Food Service Program (M) +	10.559	21-4225-00		435,381			476,027		476,027	n/a
Subtotal CFDA 10.559				457,497			498,143		498,143	
Total Child Nutrition Cluster			224,026	562,196	240,026		586,842		826,868	
Total CFDA "10"			224,026	562,196	240,026		586,842		826,868	

BIG HOLLOW SCHOOL DISTRICT NO. 38
34-049-0380-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)			
U.S. Department of Education passed through Illinois State Board of Education										
Title I - Low Income	84.010	20-4300-00	123,585	41,536	165,121				165,121	166,589
Title I - Low Income	84.010	21-4300-00		145,175			194,068		194,068	194,068
Title I - School Improv. & Accountability	84.010	20-4331-20	5,000	37,000	42,000				42,000	42,804
Title I - School Improv. & Accountability	84.010	21-4331-21		31,647			43,608		43,608	43,608
Subtotal CFDA 84.010			128,585	255,358	207,121		237,676		444,797	
Title III - LIPLEP *	84.365	20-4909-00	9,278	8,600	17,878				17,878	24,400
Title III - LIPLEP *	84.365	21-4909-00		1,828			2,628		2,628	14,365
Title III - LIPLEP *	84.365	21-4909-PD		7,880			7,880		7,880	10,000
Subtotal CFDA 84.365			9,278	18,308	17,878		10,508		28,386	
COVID-19 - Elementary and Secondary Emergency Relief Fund (M) +	84.425D	20-4998-ER		96,496	5,130		91,366		96,496	105,095
COVID-19 - Elementary and Secondary Emergency Relief Fund (M) *	84.425D	21-4998-DE		113,541			113,541		113,541	129,119
COVID-19 - Elementary and Secondary Emergency Relief Fund (M) +	84.425D	21-4998-E2					158,143		158,143	453,131
Subtotal CFDA 84.425				210,037	5,130		363,050		368,180	
SPECIAL EDUCATION CLUSTER										
U.S. Department of Education passed through Illinois State Board of Education										
Special Education - Grants to States	84.027	21-4620-00		266,698			269,710		269,710	331,371
Subtotal CFDA 84.027				266,698			269,710		269,710	
U.S. Department of Education passed through Illinois State Board of Education										
Special Education - Preschool	84.173	21-4600-00		5,251			5,251		5,251	5,251
Subtotal CFDA 84.173				5,251			5,251		5,251	
Total Special Education Cluster				271,949			274,961		274,961	
Total CFDA "84"			137,863	755,652	230,129		886,195		1,116,324	

BIG HOLLOW SCHOOL DISTRICT NO. 38
34-049-0380-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)			
MEDICAID CLUSTER										
US Department of Health and Human Services										
Passed Through Illinois Department of Healthcare and Family Services										
Medicaid Matching Funds - Admin Outreach	93.778	20-4991-00		23,608	23,608				23,608	n/a
Medicaid Matching Funds - Admin Outreach	93.778	21-4991-00		14,538			33,537		33,537	n/a
Subtotal CFDA 93.778				38,146	23,608		33,537		57,145	
Total Medicaid Cluster				38,146	23,608		33,537		57,145	
Total CFDA "93"				38,146	23,608		33,537		57,145	
US Department of Treasury										
Passed Through Illinois County of Lake										
COVID-19 Coronavirus Relief Fund	21.019	21-4998-00		94,173			94,173		94,173	n/a
Subtotal CFDA 21.019				94,173			94,173		94,173	
Total CFDA "21"				94,173			94,173		94,173	
Total Federal Assistance			361,889	1,450,167	493,763		1,600,747		2,094,510	

+ Project YE 9/30

* Project YE 8/31

• (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

BIG HOLLOW SCHOOL DISTRICT NO. 38
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Big Hollow School District No. 38 under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2021.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The District received no federally donated PPE.

BIG HOLLOW SCHOOL DISTRICT NO. 38
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

1. Summary of auditor's results:

- a) The auditor's report expresses an adverse opinion on whether the financial statements of Big Hollow School District No. 38 were prepared in accordance with GAAP. It also expresses a qualified opinion on the use of the regulatory cash basis of accounting, due to the District not maintaining historical fixed asset records.
 - b) No significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.
 - c) No instances of noncompliance material to the financial statements of Big Hollow School District No. 38, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
 - d) No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
 - e) The auditor's report on compliance for the major federal award programs for Big Hollow School District No. 38 expresses an unmodified opinion on all major programs.
 - f) There are no findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a).
 - g) The programs tested as a major programs were the Child Nutrition Cluster, CFDA #10.553, 10.555 and 10.559 and the COVID-19 Elementary and Secondary Emergency Relief Fund, CFDA 84.425D.
 - h) The threshold used for distinguishing between Type A and Type B programs was \$750,000.
 - i) Big Hollow School District No. 38 was determined to not be a low risk auditee.
2. There were no findings related to federal awards which are required to be reported.

BIG HOLLOW SCHOOL DISTRICT NO. 38
34-049-0380-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2021- NONE

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

DRAFT

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

BIG HOLLOW SCHOOL DISTRICT NO. 38
34-049-0380-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2021- N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸



¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

BIG HOLLOW SCHOOL DISTRICT NO. 38
34-049-0380-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2021

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2020-001	Material adjusting journal entries were required.	Management has implemented a process to review, reconcile and adjust accounts as needed at the end of the period.

DRAFT

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

BIG HOLLOW SD 38

District Superintendent

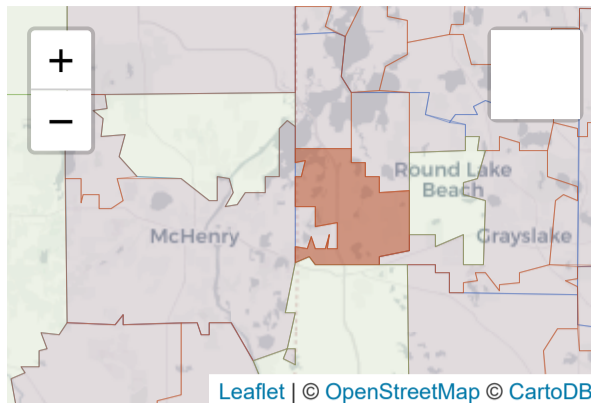
Mr. Robert Gold

Address

26051 W NIPPERSINK RD
INGLESIDE IL 60041
(847) 740-1490

[Visit District Website](#)

[Download Historical District Report Cards](#)



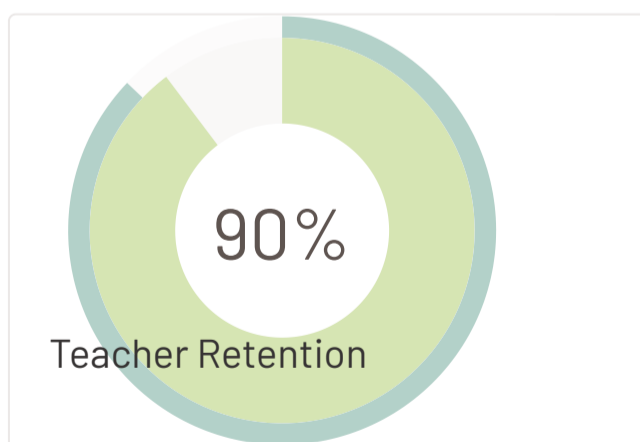
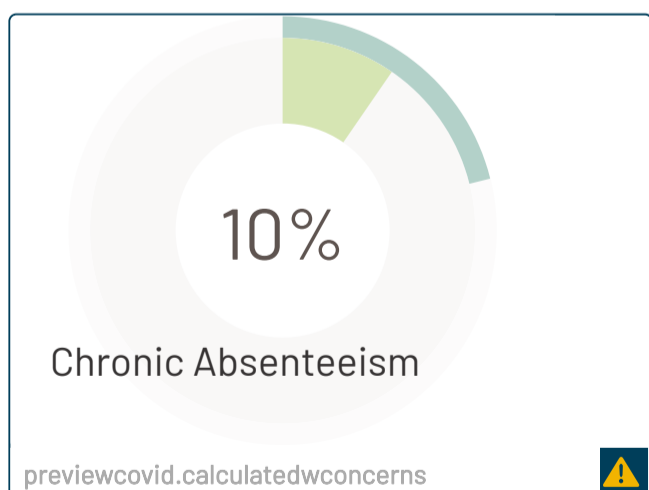
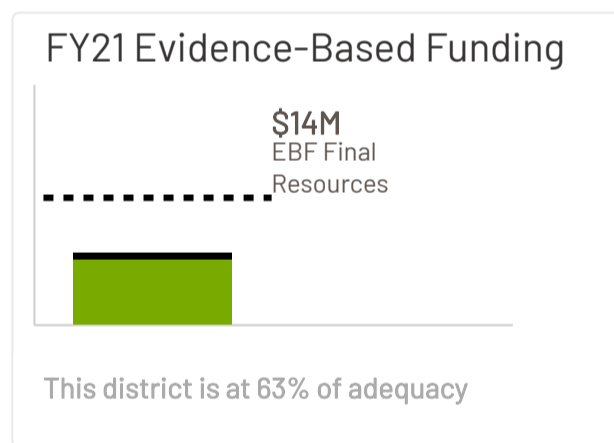
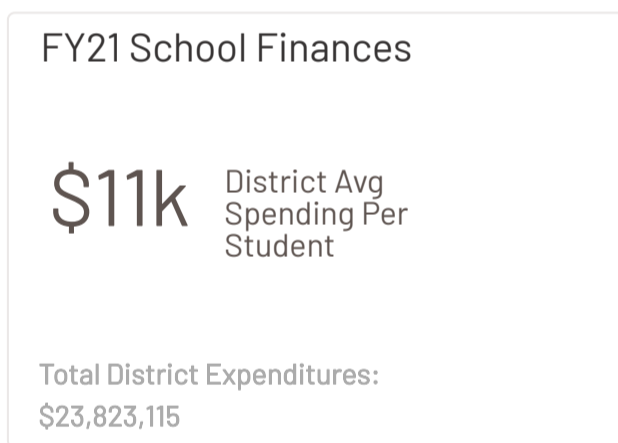
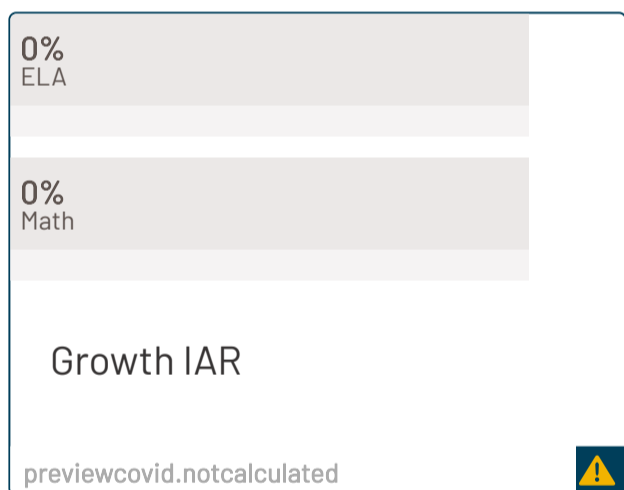
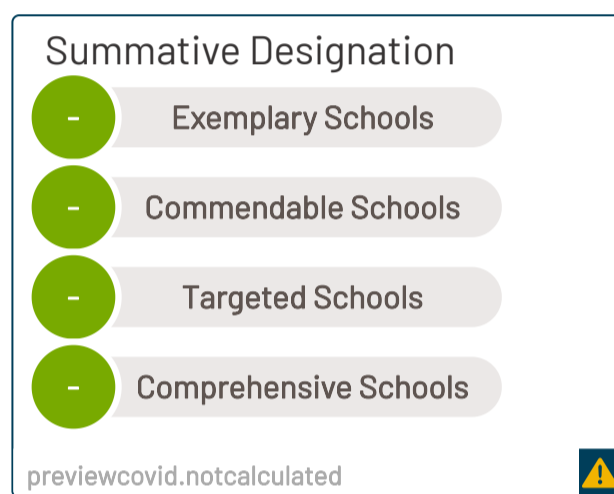
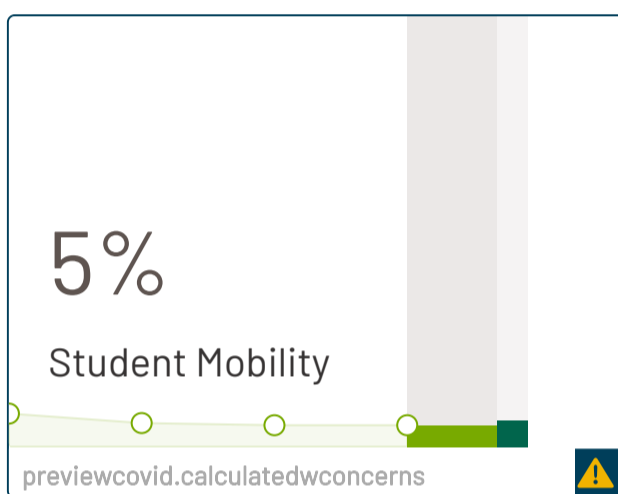
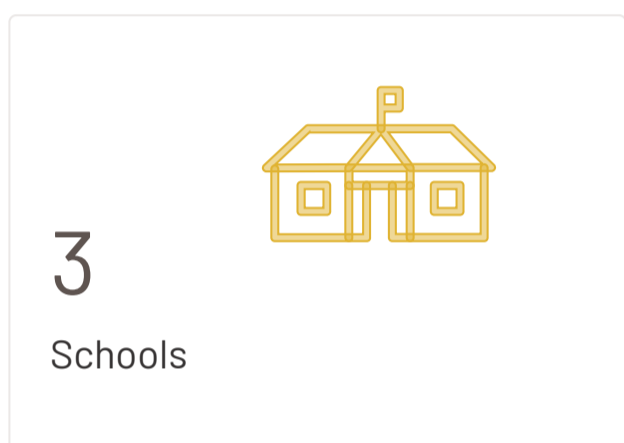
District Provided Statement

Not Available

2021 Items possibly impacted by COVID-19 are highlighted below. View item for more specific information.

District Snapshot

■ District ■ State



BIG HOLLOW PRIMARY SCHOOL (PK - 1)

BIG HOLLOW SD 38

Principal

Mrs. Lenayn Janusz

District Superintendent

Mr. Robert Gold

Address

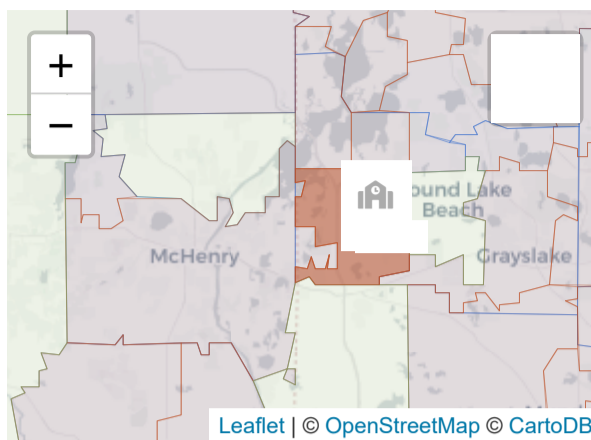
33335 N FISH LAKE RD

INGLESIDE IL 60041

(847) 740-5320

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[Download Historical School Report Cards](#)



District Provided Statement

Not Available



2021 Items possibly impacted by COVID-19 are highlighted below. View item for more specific information.

School Snapshot

■ School ■ District ■ State

Summative Designation
Not Calculated

The requirement to issue a summative designation was waived for school year 2020-2021 so that data can be used to provide information to support reengagement and restoration.

previewcovid.notcalculated

No Data

School Improvement Funds

6%

Student Mobility

previewcovid.calculatedwconcerns

0% ELA

0% Math

Growth IAR

previewcovid.notcalculated

FY21 School Finances

\$13k School Spending Per Student

Total District Expenditures: \$23,823,115

FY21 Evidence-Based Funding

\$14M EBF Final Resources

This district is at 63% of adequacy

11%

Chronic Absenteeism

previewcovid.calculatedwconcerns

94%

Teacher Retention

BIG HOLLOW ELEM SCHOOL (2 - 4)

BIG HOLLOW SD 38

Principal

Dr. Venette Biancalana

District Superintendent

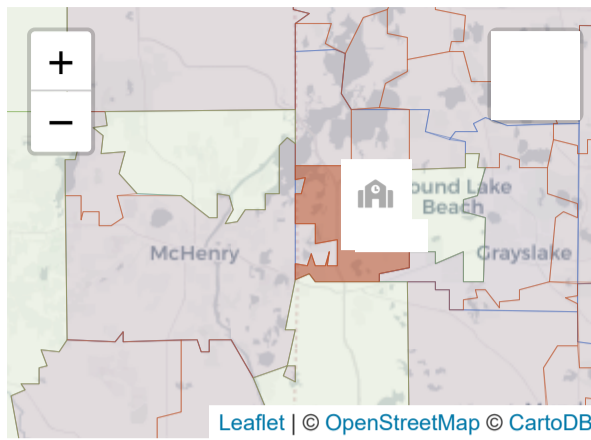
Mr. Robert Gold

Address

33315 N FISH LAKE RD
INGLESIDE IL 60041
(847) 740-5321

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District Provided Statement

Not Available



2021 Items possibly impacted by COVID-19 are highlighted below. View item for more specific information.

School Snapshot

■ School ■ District ■ State

Summative Designation
Not Calculated

The requirement to issue a summative designation was waived for school year 2020-2021 so that data can be used to provide information to support reengagement and restoration.

previewcovid.notcalculated

No Data

School Improvement Funds

5%

Student Mobility

previewcovid.calculatedwconcerns

0% ELA

0% Math

Growth IAR

previewcovid.notcalculated

FY21 School Finances

\$12k School Spending Per Student

Total District Expenditures: \$23,823,115

FY21 Evidence-Based Funding

\$14M EBF Final Resources

This district is at 63% of adequacy

6%

Chronic Absenteeism

previewcovid.calculatedwconcerns

89%

Teacher Retention

BIG HOLLOW MIDDLE SCHOOL (5 - 8)

BIG HOLLOW SD 38

Principal

Mr. Scott Whipple

District Superintendent

Mr. Robert Gold

Address

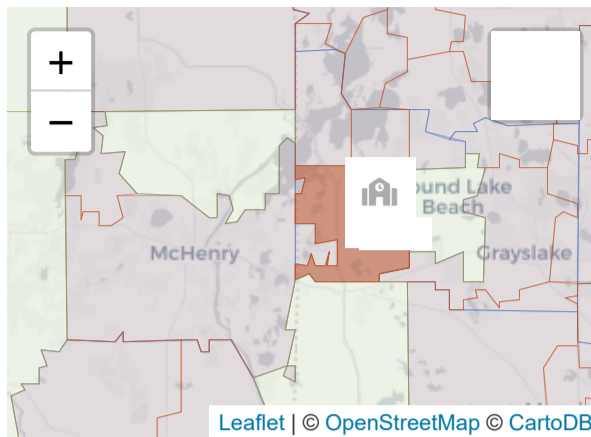
26051 W NIPPERSINK RD
INGLESIDE IL 60041
(847) 740-5322

District Provided Statement

Not Available

[Visit School Website](#)

[Download Historical School Report Cards](#)



2021 Items possibly impacted by COVID-19 are highlighted below. View item for more specific information.

School Snapshot

■ School ■ District ■ State

Summative Designation
Not Calculated

The requirement to issue a summative designation was waived for school year 2020-2021 so that data can be used to provide information to support reengagement and restoration.

previewcovid.notcalculated

\$42,804 received to support the achievement of EL students

School Improvement Funds

4%

Student Mobility

previewcovid.calculatedwconcerns

0% ELA

0% Math

Growth IAR

previewcovid.notcalculated

FY21 School Finances

\$10k School Spending Per Student

Total District Expenditures: \$23,823,115

FY21 Evidence-Based Funding

\$14M EBF Final Resources

This district is at 63% of adequacy

12%

Chronic Absenteeism

previewcovid.calculatedwconcerns

88%

Teacher Retention



To: Big Hollow School District 38 Board of Education
 From: Dr. Victorene King, Director of Assessment, Data, and Accountability
 Date: November 8, 2021
 Re: Illinois Report Card

ILLINOIS REPORT CARD

The Illinois Report Card is a report released annually by the state board of education. It shows how districts are progressing on a wide range of educational goals and offers a complete picture of student and school performance. The information on the public-facing IRC website reflects the previous school year's data; it is updated by early November. [The link to the public-facing IRC website is here.](#)

Usually, a district's summative designation is updated annually and is determined by progress in academic performance and student success indicators; however, as stated on the Illinois State Board of Education website, "Due to national health pandemic and resulting school closures, there will be no new Summative Designations for the 2021-2022 school year." Therefore, like last year, districts will maintain their rating from the 2019 school year based on the lack of data available to update the indicators. Those indicators are as follows:

Elementary & Middle School

Academic	Student Success and School Quality
ELA Proficiency (7.5%)	Chronic Absenteeism (20%)
Math Proficiency (7.5%)	Climate Survey (5%)
ELA Growth (25%)	
Math Growth (25%)	
Science Proficiency (5%)	
EL Progress to Proficiency (5%)	

Each of our schools received a rating of Commendable during the 2019-2020 school year, so they will maintain that designation. Designations are defined as:

- Exemplary – Schools performing in the top 10 percent of schools statewide with no underperforming student groups.
- Commendable – A school that has no underperforming student groups, a graduation rate greater than 67 percent, and whose performance is not in the top 10 percent of schools statewide.
- Targeted – A school in which one or more student groups is performing at or below the level of the "all students" group in the lowest performing 5 percent of schools.
- Comprehensive – A school that is in the lowest-performing 5 percent of schools in Illinois and any high school with a graduation rate of 67 percent or less.



www.bighollow.us

Mr. Robert Gold, Superintendent

Big Hollow District Office
26051 W. Nippersink Rd.
Ingleside, IL 60041
Phone 847-740-1490
Fax 847-740-9172

Big Hollow Primary School (EC-1)
33335 N. Fish Lake Rd.
Ingleside, IL 60041
Phone 847-740-5320
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Big Hollow Elementary (2-4)
33315 N. Fish Lake Rd.
Ingleside, IL 60041
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Fax 847-740-3795

Big Hollow Middle School (5-8)
26051 W. Nippersink Rd.
Ingleside, IL 60041
Phone 847-740-5322
Fax 847-740-9021

STAFFING PLAN TIMELINE FOR SY 22-23

We will follow the timeline below in establishing the Staffing Plan for the **2022-2023 School Year**.

Friday, January 7, 2022

- Discussion with Dr. King on 5-8 plan
- Discussion with Mrs. Janusz and Dr. Biancalana on Pre-K – 4th grade plan
- Discussion with Dr. Pittman on special services plan

Wednesday , January 12, 2022

- Administrators meeting on Staffing Plan

Monday, February 14, 2022

- Staffing Plan (First Draft) presented to Board of Education

Monday, March 14, 2022

- Formal action by Board of Education on all terminations and approval of Staffing Plan for **SY 22-23**



2021 Resolutions Committee Report

For the 2021 Delegate Assembly meeting
on November 20, 2021

September 2021

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

2921 Baker Drive
Springfield, IL 62703
(217) 528-9688 • Fax (217) 528-2831

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

TO: Board Members and Administrators
FROM: Simon Kampwerth, Jr., Resolutions Committee Chair
DATE: September 2021
SUBJECT: 2021 Resolutions Committee Report to the Membership

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

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

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

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

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

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

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

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

Delegate Assembly Agenda

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

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My Board's Recommendation

Support/Oppose

NEW RESOLUTIONS

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

AMENDED EXISTING RESOLUTION

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

REAFFIRMATION OF EXISTING POSITIONS

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

NEW BELIEF STATEMENTS

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

AMENDED BELIEF STATEMENT

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

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DELEGATE ASSEMBLY BUSINESS RULES

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

RESOLUTIONS PROCEDURES

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

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

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

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

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

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

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

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

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

NOMINATING COMMITTEE REPORT

AUGUST 2021

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

President Simon Kampwerth, Jr.
Peru ESD 124

Vice President Mark Harms
Flanagan-Cornell Unit District 74

2021 NOMINATING COMMITTEE MEMBERSHIP

Joanne Osmond, Chair,
Immediate Past President

Mark Christ
Director, Southwest Division

Thomas Ruggio
Director, DuPage Division

Sue McCance
Director, Western Division

Sheila Nelson
Director, Shawnee Division

David Rockwell, Alternate
Director, Blackhawk Division

Jim McCabe, Alternate
Director, Starved Rock Division

NEW RESOLUTIONS

BOARD – EMPLOYEE RELATIONS

1. Pre-Service Teacher Education and Licensure in Literacy

Submitted by: Avoca SD 37

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

2. Student Safety and Protection Plan

Submitted by: Mercer County SD 404

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

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

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

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

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

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

BOARD OPERATION AND DUTIES

3. School Board Member Compensation

Submitted by: Champaign CUSD 4

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

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

4. Board Member Childcare Reimbursement

Submitted by: Champaign CUSD 4

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

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

5. Remote-Virtual School Board Open Meetings

Submitted by: School District U-46

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

DISTRICT ORGANIZATION AND ELECTIONS

6. Reorganize Board – From 28 to 40 days

Submitted by: United Township HSD 30

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

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

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

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

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

EDUCATIONAL PROGRAMS

7. Indigenous People Curriculum Inclusion

Submitted by: Berwyn South SD 100

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

8. Science of Reading Curriculum

Submitted by: Waukegan CUSD 60

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

9. Health & Sex Education Curriculum

Submitted by: Mercer County SD 404

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

FINANCING PUBLIC EDUCATION – OTHER

10. Cannabis Sales

Submitted by: Champaign CUSD 4

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

11. Clean Energy Infrastructure Federal Funding

Submitted by: Champaign CUSD 4

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

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

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

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

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

12. Electric School Buses/Charging Stations Federal Funding

Submitted by: Champaign CUSD 4

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

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

Federal funding for these improvements would:

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

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

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

13. Landscaping Federal Funding

Submitted by: Champaign CUSD 4

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

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

Resolutions Committee Rationale:

The Resolutions Committee RECOMMENDS DO ADOPT.

LEGISLATIVE ACTIVITIES

14. Expand Broadband Internet Access

Submitted by: Champaign CUSD 4

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

15. Child Safe Gun Storage

Submitted by: Glen Ellyn SD 41

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

LOCAL – STATE – FEDERAL RELATIONS

16. School Code Review

Submitted by: Champaign CUSD 4

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

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

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

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

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

AMENDED EXISTING POSITIONS

FINANCING PUBLIC EDUCATION – STATE

17. Position Statement 2.20 – Constitutional Amendment on School Funding

Submitted by: Champaign CUSD 4

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

REAFFIRMATION OF EXISTING POSITIONS

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

Submitted by: Woodland CCSD 50

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

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

Submitted by: Woodland CCSD 50

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

20. Position Statement 2.25 – State Authorized Charter School Funding

Submitted by: Woodland CCSD 50

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

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

21. Position Statement 2.04 – Funding Special Education Programs

Submitted by: Champaign CUSD 4

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

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

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

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

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

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

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

NEW BELIEF STATEMENTS

22. Prepare All Students to Succeed

Submitted by: Indian Prairie CUSD 204

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

AMENDED BELIEF STATEMENT

23. Physical and Mental Health of Students

Submitted by: Glen Ellyn SD 41

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

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

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

The Resolutions Committee RECOMMENDS DO ADOPT.

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 Educational Programs

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

1.02 Curricular Material Determination

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

1.03 Physical Education

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

1.04 P. E. Exemption For Show Choir

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

1.05 Student Retention And High School Completion

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

1.06 Preschool Programs

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

1.07 Discipline For Special Education Students

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

1.08 Standardized Test Procedures

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

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

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

1.09 Student Assessment

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

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

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

1.10 Every Student Succeeds Act — Military Recruitment

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

1.11 School Attendance Days

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

1.12 Funding for Differentiated Instruction

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

1.13 Bilingual Education Options

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

1.14 Student Academic Placement

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

1.15 Virtual Charter Schools

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

1.16 Charter School — Renewal Of Charters

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

1.17 Charter Schools — At-Risk Students

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

1.18 Student Discipline Practices

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

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

(Adopted 2014)

1.19 Longitudinal Data Systems

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

FINANCING PUBLIC EDUCATION – STATE

2.01 Priority And Support

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

2.02 Funding Sources

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

2.03 Funding Mandated Programs

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

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

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

2.04 Funding Special Education Programs

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

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

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

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

2.05 Corporate Personal Property Replacement Tax

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

2.06 Impact Aid (Student Housing)

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

2.07 Tax Assessment Schedules

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

2.08 Permissive Rate Equalization

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

2.09 Residential Placement Costs

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

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

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

(Adopted 1991; Amended 2001)

2.10 State Aid Payments

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

2.11 Capital Funding For School Construction

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

2.12 Summer School Funding

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

2.13 Local Tax Collection And Distribution

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

2.14 Tax Levy Amendments

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

2.15 Alternative Schools

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

2.16 Tort Immunity Fund

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

2.17 School Funding And Taxation Reform

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

2.18 School Construction Grant Program

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

2.19 School Construction Grant Index

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

2.20 Constitutional Amendment On School Funding

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

2.21 Non-Resident Student Tuition

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

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

2.22 ISBE Oversight Agreement

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

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

(Adopted 2009; Amended 2010)

2.23 Multi-County School District GSA Offset

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

2.24 Categorical Reductions Prospective Only

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

2.25 State Authorized Charter School Funding

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

2.26 Special Education Student

Transportation Cost

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

2.27 School Safety Grant Program

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

FINANCING PUBLIC EDUCATION – LOCAL

2.28 Property Tax Assessment And Collection

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

2.29 Property Tax Base

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

2.30 Standing On Tax Appeals

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

2.31 Tax Increment Financing

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

2.32 Site Development

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

2.33 Property Tax Cap

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

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

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

2.34 Property Tax Cap — GSA Calculation

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

2.35 Property Tax Classification

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

2.36 Evidence-Based Funding Model

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

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

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

2.37 Changes In School Accounting Practices

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

2.38 Tax Law And Assessment Practices

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

2.39 Impact Fees For Residential Development

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

2.40 Bond And Interest Levy

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

2.41 Local Taxes On School Districts

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

2.42 Property Tax Rate Increases

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

2.43 Property Tax Cap Expiration

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

2.44 Truth In Taxation

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

2.45 Sales Tax For School Districts

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

2.46 Abatements For Home Builders

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

2.47 PTELL — Debt Service Extension Base

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

2.48 PTELL No Penalty For Under Levy

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

2.49 EAV Adjustments — Timely Notification

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

2.50 Pension-Normal Cost Shift

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

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

2.51 School Facility Occupation Tax

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

2.52 Tax Increment Financing

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

2.53 Energy Savings Funding & Borrowing

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

FINANCING PUBLIC EDUCATION – FEDERAL

2.54 State And Local Federal Tax Deduction

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

2.55 E-RATE Discount Program

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

FINANCING PUBLIC EDUCATION – OTHER

2.56 Non-Public School Funding

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

LEGISLATIVE ACTIVITY

2.57 Non-Public Student Reporting

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

2.58 Transportation For Private School Students

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

2.59 Tax Exempt Bond Use

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

2.60 Life Safety Fund Use

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

2.61 State And Federal Grant Carryover

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

3.01 Board Member Involvement

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

3.02 Candidate Support

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

3.03 Limited Bill Introductions

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

3.04 General Assembly Rules

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

3.05 Effective Date And State Board Rules & Regulations

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

3.06 Data Utilization

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

3.07 Local Legislative Visits

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

3.08 Elected State Board Of Education

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

3.09 Budget Stability For School Districts

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

BOARD OPERATIONS AND DUTIES

4.01 Self-Insure Risk

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

4.02 Board Member — Travel Reimbursement

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

4.03 School Board Member Training

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

4.04 Statement Of Affairs

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

4.05 Business Enterprises — Minority Owned

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

BOARD – EMPLOYEE RELATIONS

5.01 Board Rights

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

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

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

5.02 Teacher Salaries (Length Of Contract)

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

5.03 Collective Bargaining

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

5.04 Unemployment Compensation (Substitute Teachers)

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

5.05 Prevailing Wage Act

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

5.06 ESP Contracts

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

5.07 Illinois Educational Labor Relations Act

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

5.08 Workers' Compensation Law

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

5.09 Tenure Repeal

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

5.10 School Employee Strikes

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

5.11 Third Party Contracting

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

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

5.12 School District Police Force

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

5.13 Background Checks Substitute Teachers

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

5.14 Teacher Prep-Reading Instruction

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

5.15 Teacher Shortage

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

LOCAL – STATE – FEDERAL RELATIONS

6.01 Local Control

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

6.02 Periodic Review Of State And Federal Mandates

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

6.03 Educational Labor Relations Board Procedures

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

6.04 State Board Communication

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

6.05 Zoning Hearing Participation

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

6.06 Railroad Crossings

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

6.07 ISBE Rules And Regulations Review

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

6.08 Students On Public Aid

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

6.09 Home Schooling Policy

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

6.10 Design Profession Selection

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

6.11 Statutory Job Descriptions

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

6.12 Administrative Caps

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

6.13 Bilingual Education

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

6.14 Fair Labor Standards Act

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

6.15 Constitutional Convention Support

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

6.16 Bidding Contracts-Local Bidders

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

6.17 Freedom Of Information Act Changes

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

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

(Adopted 2010)

6.18 Homeless Student Transportation

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

6.19 Mandate Cost And Periodic Review

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

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

6.20 School Safety — Traffic Zones

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

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

(Adopted 2019)

6.21 E-Learning Election Days

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

6.22 Local Control Pandemic

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

DISTRICT ORGANIZATION AND ELECTIONS

7.01 District Reorganization

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

7.02 School District Reorganization Voting

Requirements

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

7.03 Annexing District Requirements

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

7.04 Detachment From Unit District

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

7.05 Public Question Voting Dates

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

7.06 School Ballot Format

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

7.07 Election Schedules

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

7.08 Polling Places In Schools

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

7.09 School As Polling Place Reimbursement

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

7.10 School Board Elections — Seating New Members

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

7.11 School Board Elections — Terms

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

CURRENT IASB BELIEF STATEMENTS

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

October 2021 Employment Report

Approve the employment of Lorene Power, Primary School Paraprofessional, effective November 8, 2021.

Approve the employment of Brittany Leach, Primary School Paraprofessional, effective November 8, 2021.

Approve the employment of Monika Bruchert, Primary School Paraprofessional, effective November 8, 2021.

Approve the employment of Maybelline Davis, Food Service Cashier, effective October 19, 2021.

BIG HOLLOW SCHOOL DISTRICT #38
New Hire Information Form

BACKGROUND

Name

Lorene Power



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: Lunch Monitor:

Nurse: Paraprofessional: Yes Secretary: Substitute:

Technology: Transportation: Other:

Building: **Primary Grade/Area: Kindergarten**

Start Date: **11/1/2021** BOE Approval Date: * Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Sarah Sekki** Title: **supervisor**

Name: **Susana Torres** Title: **Boss**

BA BA+15 MA MA+15 MA+30

Years Credited Step

BudgetCode

10-0-1222-1100-00-462

Total Years Experience **2.5** Salary/Hourly Rate **\$16.72** (may be adjusted if circumstances require)

Comments:

Salary determined by Mr. Gold

IEIN 1311513

2.5 years experience as a gymnastics coach

Bachelor's Degree

Step 0 on the salary matrix for paraprofessional with BA degree and 0 yrs. exp.

Technology:

User ID: (firstlast) **LorenePower** Password: (employee will change upon first login) **LPower38**

To be completed by New Hire:

Signature of New Hire:

BIG HOLLOW SCHOOL DISTRICT #38
New Hire Information Form

BACKGROUND

Name

Brittany Leach



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: Lunch Monitor:

Nurse: Paraprofessional: **Yes** Secretary: Substitute:

Technology: Transportation: Other:

Building: **Primary Grade/Area: PreK**

Start Date: **11/08/2021** BOE Approval Date: * Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Debra Shaken** Title: **Supervisor**

Name: **Rose Waber** Title: **Supervisor**

BA BA+15 MA MA+15 MA+30

Years Credited Step

BudgetCode

10-0-1222-1100-00-462

Total Years Experience Salary/Hourly Rate **\$16.29** (may be adjusted if circumstances require)

Comments:

3 years experience as a paraprofessional

60 credit hours undergraduate coursework

Step 4 on paraprofessional salary schedule (non-BA)

Technology:

User ID: (firstlast) **BrittanyLeach** Password: (employee will change upon first login) **BLEach38**

To be completed by New Hire:

Signature of New Hire:

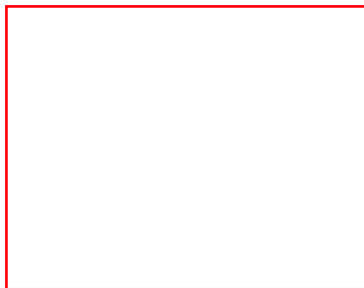
Date:

BIG HOLLOW SCHOOL DISTRICT #38
New Hire Information Form

BACKGROUND

Name

Monika Bruchert



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: Lunch Monitor:

Nurse: Paraprofessional: **Yes** Secretary: Substitute:

Technology: Transportation: Other:

Building: **Primary Grade/Area: Kindergarten**

Start Date: **10/25/2021** BOE Approval Date: * Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: **Paulette Kretzschmar** Title: **Director/Supervisor**

Name: **Jenny Wierzchon** Title: **Supervisor**

BA BA+15 MA MA+15 MA+30

Years Credited Step

BudgetCode

10-0-1222-1100-00-462

Total Years Experience Salary/Hourly Rate **17.81** (may be adjusted if circumstances require)

Comments:

Salary information provided by Mr. Gold

IEIN - 950317

15 years at Poko Loko Daycare

63 credit hours at a community college

Step 10 on paraprofessional salary schedule.

Technology:

User ID: (firstlast) **MonikaBruchert** Password: (employee will change upon first login) **MBruchert38**

To be completed by New Hire:

Signature of New Hire:

BIG HOLLOW SCHOOL DISTRICT #38
New Hire Information Form

BACKGROUND

Name

Maybelline Davis



ASSIGNMENT

CERTIFIED: Administrator: Teacher: If Teacher Please select ~ Gen Ed: SPED: ESL:

NON-CERTIFIED: Custodian: Food Service: **Yes** Lunch Monitor:

Nurse: Paraprofessional: Secretary: Substitute:

Technology: Transportation: Other:

Building: **Middle Grade/Area: Cashier-5 Hours**

Start Date: **10-19-2021** BOE Approval Date: * Board Approval is pending the completion of fingerprints, current physical, TB test, and all required paperwork

REFERENCES CONTACTED (list 2)

Name: Title:

Name: Title:

BA BA+15 MA MA+15 MA+30

Years Credited Step

BudgetCode

10-3-2560-1100

Total Years Experience Salary/Hourly Rate **14.35** (may be adjusted if circumstances require)

Comments:

Technology:

User ID: (firstlast) Password: (employee will change upon first login)

To be completed by New Hire:

Signature of New Hire:

Michelle Philippsen

Date: **10-19-2021**



www.bighollow.us

Mr. Robert Gold, Superintendent

Analysis of Big Hollow District 38 Finances

Prepared for Tax Levy Presentation

November 8, 2021

End of Year Fund Balance Report										
	Education	O&M	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	Total	
June 30, 2011	\$3,714,630	\$1,500,838	\$3,036,171	\$263,341	\$351,049	\$3,319,269	\$208,138	\$44,148	\$12,437,584	
June 30, 2012	\$2,091,404	\$1,463,348	\$3,305,403	\$788,859	\$445,812	\$3,406,939	\$310,944	\$62,340	\$11,875,049	
June 30, 2013	\$424,287	\$1,395,786	\$2,144,766	\$883,802	\$426,990	\$3,021,940	\$476,615	\$67,503	\$8,841,689	
June 30, 2014	-\$1,074,061	\$1,239,021	\$2,410,521	\$726,812	\$290,655	\$2,569,348	\$632,047	\$32,892	\$6,827,235	
June 30, 2015	-\$1,320,080	\$776,267	\$2,531,146	\$263,931	\$68,122	\$2,077,869	\$776,276	\$50,100	\$5,223,631	
June 30, 2016	\$522,560	\$601,681	\$2,593,837	\$287,525	-\$17,575	\$1,885,989	\$914,005	\$54,429	\$6,842,451	
June 30, 2017	\$2,444,295	\$614,574	\$2,763,940	\$514,560	\$5,340	\$1,328,334	\$985,059	\$53,837	\$8,709,939	
June 30, 2018	\$4,588,736	\$807,523	\$2,837,567	\$792,762	\$128,949	\$1,321,119	\$1,044,766	\$69,466	\$11,590,888	
June 30, 2019	\$5,093,183	\$1,067,191	\$2,840,420	\$592,923	\$209,082	\$1,135,807	\$1,158,105	\$63,380	\$12,160,091	
June 30, 2020	\$4,963,587	\$3,299,886	\$2,581,500	\$508,736	\$222,777	\$793,563	\$1,265,478	\$45,128	\$13,680,655	
June 30, 2021	\$4,948,522	\$3,446,472	\$2,652,584	\$908,966	\$287,480	\$874,274	\$1,366,030	\$43,681	\$14,528,009	
June 30, 2022	\$3,142,957	\$3,204,908	\$2,693,237	\$888,960	\$207,958	\$711,116	\$1,466,029	\$33,745	\$12,187,833	
	Notes:	1. June 30, 2022 figures are budget estimates as of November 1, 2021								

LAKE COUNTY ELEMENTARY SCHOOL DISTRICTS
2020 Tax Rates (Used for 2021 tax bills)

<u>School District</u>	<u>Tax Rate</u>	<u>School District</u>	<u>Tax Rate</u>
Zion Elementary SD #6	7.483705	Kildeer SD #96	3.766108
Millburn SD #24	6.678473	Hawthorn SD #73	3.740213
Beach Park SD #3	5.366027	Fox Lake SD #114	3.592944
Grayslake SD #46	5.189698	Gavin SD #37	3.342128
Antioch SD #34	4.730799	Aptakisic Tripp SD #102	3.305569
Winthrop Harbor SD #1	4.718950	Fremont SD #79	3.196764
McHenry Elementary SD #15	4.689894	Deerfield SD #109	3.119697
Mundelein SD #75	4.629096	North Shore SD #112	3.039212
Lake Villa SD #41	4.570164	Lincolnshire-Prairie View SD #103	2.928340
Gurnee SD #56	4.503396	Libertyville SD #70	2.855431
Diamond Lake SD #76	4.483592	Oak Grove SD #68	2.752428
Woodland SD #50	4.259472	Lake Bluff SD #65	2.598806
Emmons SD #33	3.996477	Bannockburn SD #106	2.187728
<i>Big Hollow SD #38</i>	<i>3.962806</i>	Rondout SD #72	1.600731
Grass Lake SD #36	3.886755	Lake Forest SD #67	1.472196
Cary SD #26	3.782421		

***The current bond payments for BHSD account for 1.224848 of the current rate.**

TAX LEVY HISTORY

Tax Year	2015	2016	2017	2018	2019	2020	2021*
EAV	\$301,109,343	\$318,619,957	\$343,029,299	\$383,699,957	\$390,642,247	\$405,028,375	\$430,511,758
Rate	4.5013	4.3529	4.1992	4.1170	3.9628	3.8753	3.8335
	Extension	Extension	Extension	Extension	Extension	Extension	Extension
Education	\$7,536,719	\$7,435,953	\$7,540,573	\$7,757,210	\$7,934,698	\$8,246,681	\$8,550,000
Tort	\$120,627	\$125,543	\$125,720	\$118,209	\$138,686	\$168,909	\$220,000
Special Ed	\$104,705	\$101,401	\$101,544	\$103,364	\$99,059	\$99,358	\$100,000
Oper. & Maint.	\$993,959	\$1,255,420	\$1,369,236	\$1,367,241	\$1,426,461	\$1,366,169	\$1,500,000
Working Cash	\$137,032	\$0	\$97,805	\$98,507	\$97,079	\$99,358	\$100,000
Transportation	\$468,996	\$434,572	\$293,410	\$394,021	\$544,829	\$665,697	\$680,000
IMRF	\$0	\$57,944	\$102,693	\$161,547	\$148,593	\$163,939	\$175,000
Soc. Sec.	\$235,000	\$289,715	\$303,190	\$268,918	\$285,294	\$303,042	\$315,000
SEDOL IMRF	\$22,887	\$24,046	\$23,868	\$21,484	\$20,923	\$22,779	\$23,400
Bonds	\$3,942,106	\$4,145,052	\$4,446,537	\$4,779,838	\$4,784,885	\$5,024,044	\$5,070,000
Total	\$13,553,809	\$13,869,646	\$14,404,575	\$15,070,339	\$15,480,506	\$16,231,839	\$16,733,400
(Total less bonds)	\$9,611,703	\$9,724,594	\$9,958,038	\$10,290,501	\$10,695,621	\$11,135,932	\$11,663,400

*Estimates: Actual EAV, tax rate and dollar amounts received by the district will not be known until June 2022.

**Less the bond extension and the SEDOL IMRF, the proposed levy for 2021 is \$526,848 higher than the actual 2020 extension. This is an increase of 4.74%,

therefore a truth and taxation hearing will not be required.

Bond Payment Information

In 2020, the bond payment consisted of 31% of the overall tax levy. This payment is automatically levied by Lake County in order to pay bonds that were approved by the Big Hollow District 38 community. Without this bond payment, our tax burden on local property owners would be reduced significantly. You will see the bond payment schedule below. We are in our final years of paying off the two bonds that currently exist, but as you will see, the payment does continue to rise over the final few years. You can see in the table on the previous page that since 2015 our bond payment has increased 29%. This is a direct increase on local taxpayers, and the District at this time cannot change that payment by refinancing the debt, as these are non-callable bonds.

Outstanding long term debt as of June 30, 2021:

Name of Bond	Date of Original Issue	Amount of Original Issue	Outstanding Balance as of 11/1/21
Series 2005	02/16/05	\$25,619,467	\$11,720,000
Series 2013 (Refunding)	12/18/13	\$7,715,000	\$4,882,150
Series 2016 (Debt Certificate)	07/07/16	\$774,700	\$394,080

Payment Schedule:

Series 2005			Series 2013			Bond Payment Schedule		
Levy Year	Payment Date	Total Payment	Levy Year	Payment Date	Total Payment	Levy Year	Fiscal Year	Total Payment
2020	02/01/2022	\$4,882,150	2021	02/01/2023	\$5,070,000	2021	2023	\$5,070,000
			2022	02/01/2024	\$5,535,000	2022	2024	\$5,535,000
			2023	02/01/2025	\$1,095,000	2023	2025	\$1,095,000

2020 Property Value	Estimated Amount of Current Property Taxes Extended for Bond Payments
\$150,000	\$589
\$250,000	\$981
\$350,000	\$1374

Percent Adequacy Comparison

The Evidence Based Funding (EBF) performs calculations to determine a Districts final % of adequacy. To find out more about how this % is calculated, you can visit the following website: https://www.isbe.net/Documents/EBF_Presentation_Detailed.pdf.

Lake County Elementary Districts	% Adequacy <i>(2020 School Report Card Data)</i>
RONDOUT SCHOOL DIST 72	269%
BANNOCKBURN SCHOOL DIST 106	259%
LAKE FOREST SCHOOL DIST 67	163%
GRASS LAKE SCHOOL DIST 36	156%
DEERFIELD SCHOOL DIST 109	150%
LAKE BLUFF ELEM SCHOOL DIST 65	141%
NORTH SHORE SD 112	140%
OAK GROVE SCHOOL DIST 68 Green Oaks	134%
LINCOLNSHIRE-PRAIRIEVIEW S D 103	132%
KILDEER COUNTRYSIDE C C S DIST 96	121%
LIBERTYVILLE SCHOOL DIST 70	111%
EMMONS SCHOOL DISTRICT 33	107%
APTAKISIC-TRIPP C C S DIST 102	105%
FREMONT SCHOOL DIST 79	97%
MILLBURN C C SCHOOL DIST 24	89%
WOODLAND C C SCHOOL DIST 50	84%
DIAMOND LAKE SCHOOL DIST 76	82%
HAWTHORN C C SCHOOL DIST 73	81%
ANTIOCH C C SCHOOL DISTRICT 34	79%
FOX LAKE GRADE SCHOOL DIST 114	78%
GURNEE SCHOOL DIST 56	76%
WINTHROP HARBOR SCHOOL DIST 1	73%
LAKE VILLA C C SCHOOL DIST 41	68%
ZION ELEMENTARY SCHOOL DISTRICT 6	66%
GRAYSLAKE C C SCHOOL DISTRICT 46	64%
BEACH PARK C C SCHOOL DIST 3	64%
GAVIN SCHOOL DIST 37	63%
MUNDELEIN ELEM SCHOOL DIST 75	63%
BIG HOLLOW SCHOOL DIST 38	62%

ILLINOIS STATE BOARD OF EDUCATION

Exhibit 20

Original: [x]
Amended: []

School Business and Support Services Division
217/785-8779

CERTIFICATE OF TAX LEVY

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

Table with 3 columns: District Name (Big Hollow SD), District Number (38), County (Lake)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$8,550,000), Operations & Maintenance (\$1,500,000), Transportation (\$680,000), Working Cash (\$100,000), Municipal Retirement (\$175,000), Social Security (\$315,000), Fire Prevention & Safety (\$0), Tort Immunity (\$220,000), Special Education (\$100,000), Leasing (\$0), SEDOL IMRF Extension (\$23,400), Total Levy (\$11,663,400)

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 8,550,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,500,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 680,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 175,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 315,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 220,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 100,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ; and
the sum of 23,400 dollars to be levied as a special tax for SEDOL IMRF Extension
on the taxable property of our school district for the year 2021

Signed this ___ day of ___ 2021. (President)

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

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them.

Number of bond issues of said school district that have not been paid in full 2

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 38, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2021 was filed in the office of the County Clerk of this County on 2021. In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total levy, as provided in the original resolution(s), for said purposes for the year 2021, is \$

(Signature of County Clerk)

(Date)

(County)

Board of Education
Administrator Report
November 8th, 2021

1. Good Things Happening for Kids:

Fall Pumpkin Patch Event held on October 14&15 for all students - P
A meeting was held on October 21 to review this year and begin plans for celebrating Hispanic Heritage month for the 2022-23 school year - P, E
National Bus Safety week celebrated - October 18-22
Fire Safety Event with Fox Lake Fire Dept. - October 22 - P
PBIS Celebration-October -P, E
Birthday books provided to each student - P
Birthday gifts and a book provided to each student-E
Athletic events have been a great source of enjoyment for students and families- M
A.L.I.C.E. Drill held on October 19th-P, E, M
Halloween/Fall celebrations - October 28 &29 - P, E
Student Council Spirit Week was a huge success and many students participated- M
The Green Room Epic has been making exceptional Morning Announcements and they are looking to expand their repertoire- M

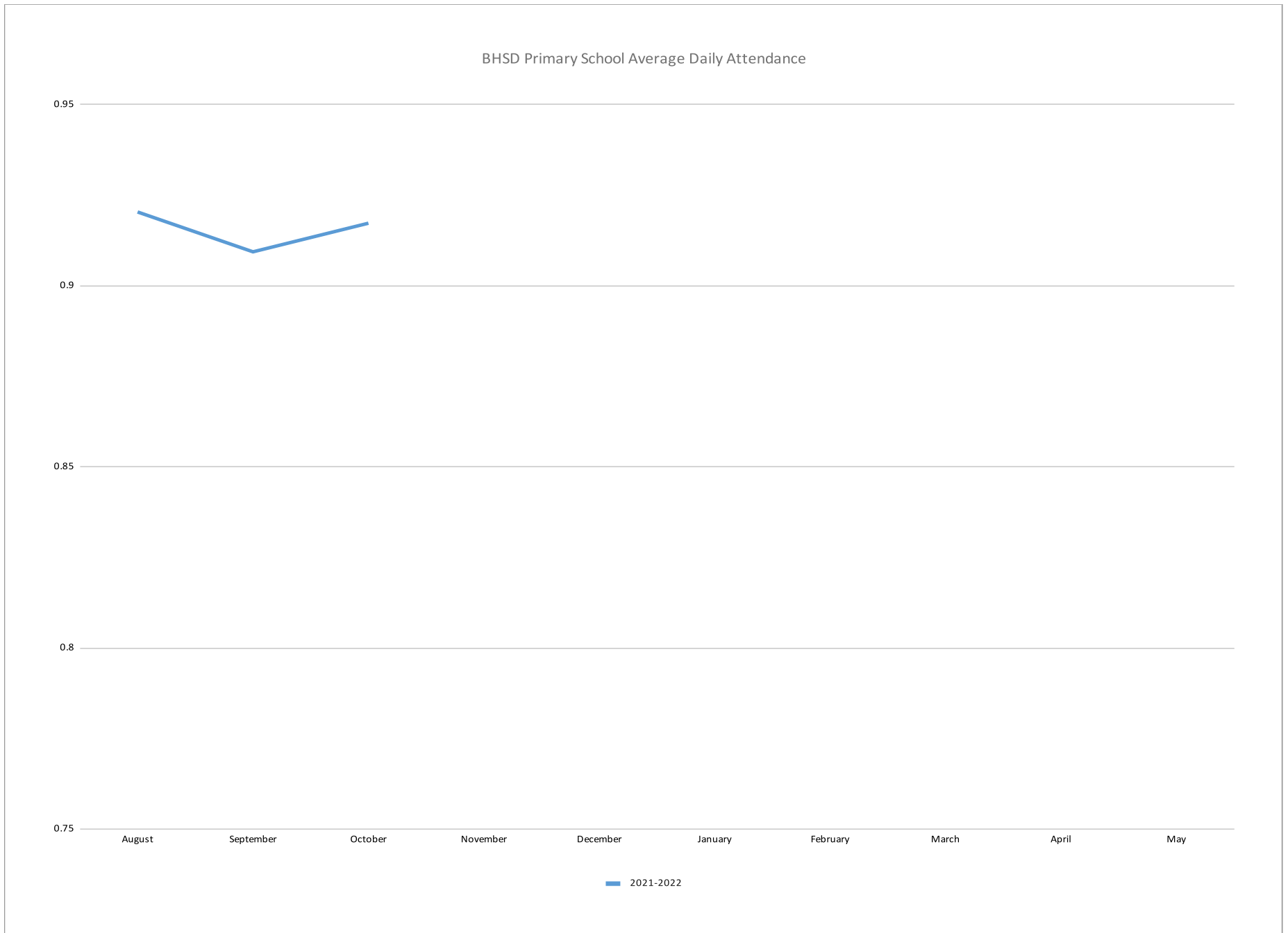
2. Good Things Happening for Staff:

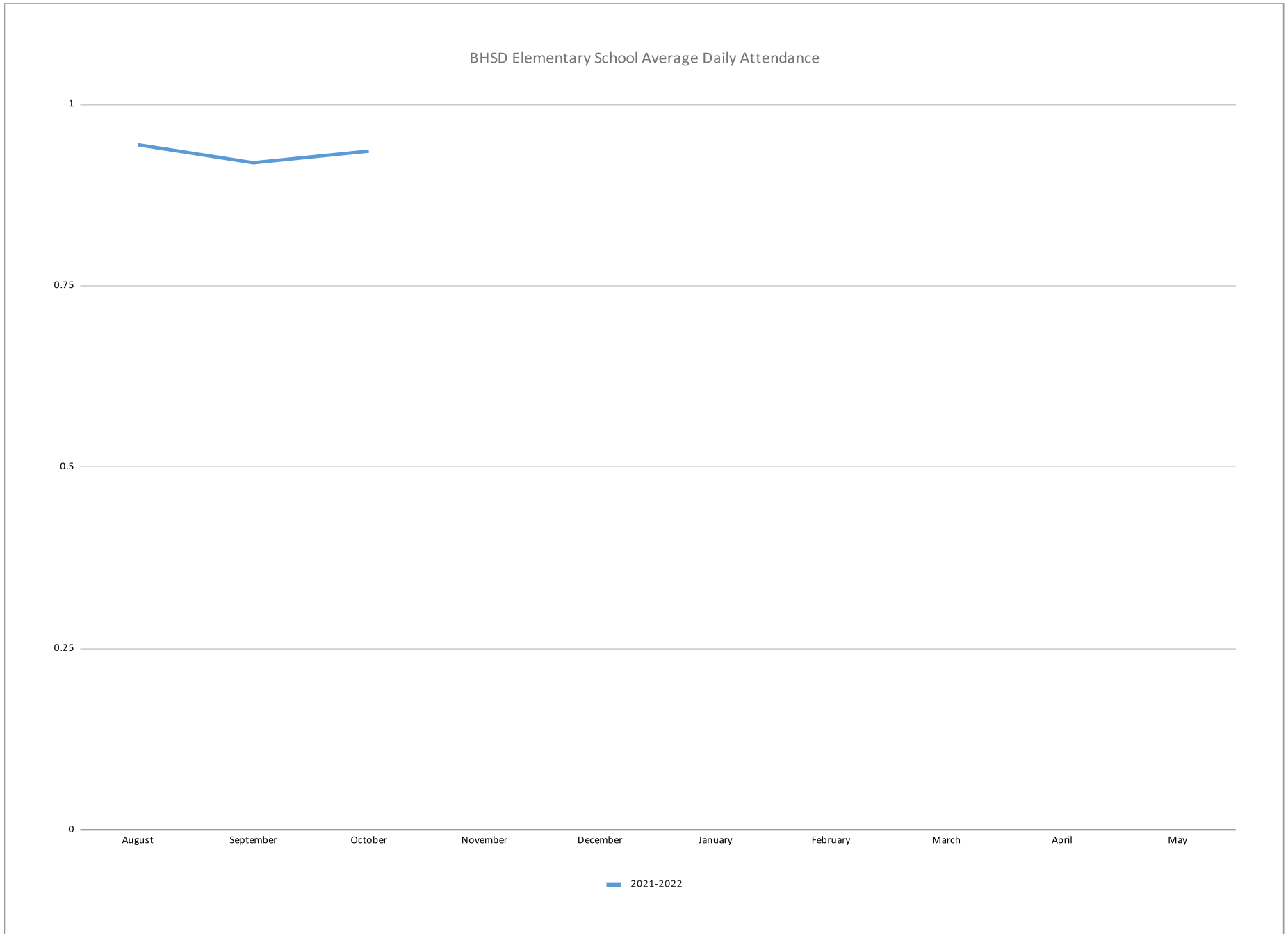
Institute Day #4
Guided Math Instruction Training and Coaching provided for Staff in Grades 1-8
SchoolWide Training for staff in grades 1-8
New teacher meetings continue

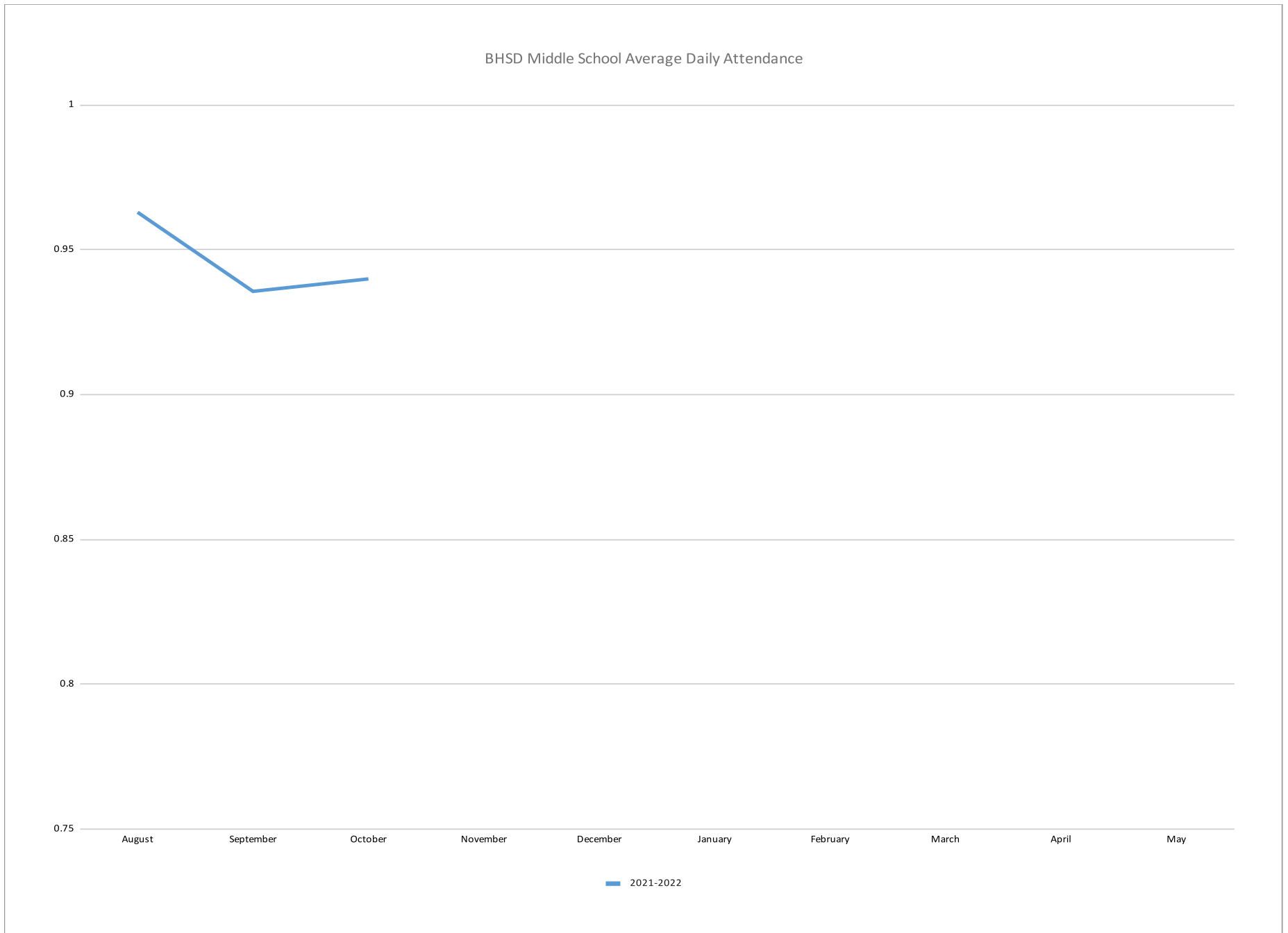
3. General Information to Share:

BPAC Meeting held on October 14
CAC Meeting held on October 25
Parent University held on October 28
SAM-I assessment completed by each building
Parent/Student/Teacher conferences - November 4 from 11 am - 7 pm

Board of Education
Administrator Report
October 12, 2021







PLC MEETING AGENDA / ACTION RECORD

Team: Administration Date: October 13, 2021 Time: Noon

<p><u>Team Members Present</u></p> <p>Lenayn Michelle Vicki Christine Vinni Bob Matt Erin</p>	<p><u>Norm</u></p> <p>Take an inquiry stance Assume positive intentions Stick to protocol (task at hand) Be here now Ground statements in evidence Start and end on time Adhere to team decisions</p>
<p>Roles: Facilitator (be sure to review norms- 5 mins): Bob Recorder: Michelle</p> <p>Time Keeper: Christine Normkeeper: Erin</p>	

<p>Time allocations:</p>	<p>Purpose / Goal(s) for this meeting:</p> <ul style="list-style-type: none"> ● Opening (10 min) ● Follow-up from recent Board meeting (10 min) ● Follow-up from recent meeting with union leadership (5 min) ● Update from LCHD/ISBE/IDPH (5 min) ● P/T Conference discussion and updates (5 min) ● Vaccination clinic in November (5 min) ● Policy and Administrative Procedure update (5 min) <ul style="list-style-type: none"> ○ Attendance procedure update- almost done ● CAC Update (20 min) <ul style="list-style-type: none"> ○ Draft Oct. 25, 2021 Agenda ● Radios (5 min) ● Discussion on pending vacancies (5 min) <p>Other :</p>
---------------------------------	---

<p>Discussions / Decision Summary:</p>
--

What follow-up is needed based on the information shared at this meeting?

<u>Action Steps:</u> -	<u>Person Responsible:</u> -
<u>Agenda for Next Meeting:</u> -	<u>Data to collect and bring to next meeting:</u> -
<u>Reflection of Norms</u> - Need to review at beginning	<u>Date/Time of next meeting:</u> -



www.bighollow.us

Mr. Robert Gold, Superintendent

Big Hollow District Office
26051 W. Nippersink Rd.
Ingleside, IL 60041
Phone 847-740-1490

Big Hollow Primary School (EC-1)
33335 N. Fish Lake Rd.
Ingleside, IL 60041
Phone 847-740-5320

Big Hollow Elementary (2-4)
33315 N. Fish Lake Rd.
Ingleside, IL 60041
Phone 847-740-5321

Big Hollow Middle School (5-8)
26051 W. Nippersink Rd.
Ingleside, IL 60041
Phone 847-740-5322

Citizens' Advisory Council Meeting
Monday, October 25, 2021
6:00 p.m. - 8:00 p.m.

Big Hollow Middle School Library

(The meeting can also be attended virtually as directed via email)

AGENDA NO. 2

- A. Call to order and Roll Call
- B. Approve [minutes](#) of the September 27, 2021 CAC meeting
- C. Financial update (Mr. Gold)
 - a. [2021 tax levy/bonds/evidence based funding update](#)
 - b. [Energy expense history](#)
 - c. [Transportation expense history](#)
 - d. Questions
- D. Review of School Improvement Plans (Principals)
 - a. [Summary](#)
 - i. [Primary](#)
 - ii. [Elementary](#)
 - iii. [Middle](#)
- E. [Fall Assessment Update](#) (Dr. King)
- F. Open discussion on important topics submitted from the committee
 - a. How is BHS D addressing the rise in mental health issues seen in students?
 - b. Are staff required to get vaccinated? Is there a plan if they refuse?
 - c. Remote learning: can we discuss the issues that have come up and any adjustments the schools have made to improve the experience?
- G. Opportunity to serve on the BHMS Principal Interview team
- H. Review progress on [CAC objectives for SY 21-22](#) and discuss if any further objectives need to be added.
- I. Adjournment –8:00 p.m.

Next Meeting - Monday, January 24, 2022 – 6:00 p.m.