



OAK PARK ELEMENTARY SCHOOL DISTRICT 97
260 MADISON STREET, OAK PARK, ILLINOIS
BOARD MEETING
February 18, 2020, 7:00 PM

- | BOARD NORMS | |
|-------------|----------------------------------|
| • | Equity of voice |
| • | Brevity |
| • | Disciplined thought |
| • | Preparation |
| • | Authentic, genuine conversations |
| • | Respectful tone and intent |
| • | Listen |
| • | Assume positive intent |

District 97 Vision and Goals

Create a positive learning environment for all students that is equitable, inclusive and focused on the whole child.

1. Inclusivity

The collective responsibility to provide equitable opportunities for access and promote active participation of all stakeholders in an accepting and supporting environment.

2. Positive Learning Environment

A place where all members of the school community are engaged in hands-on, real-world experiences and feel safe, empowered, supported and valued.

3. Equity

The practice of beliefs and creation of systems that provide access and opportunities, fair treatment, and full inclusion of all students. This applies across race, ethnicity, socioeconomic status, gender identity and expression, disability and different learning needs, sexual orientation, language, immigrant status, religion, and other characteristics in order to realize equitable opportunities and outcomes for everyone.

4. Whole-Child-Focused

Supporting, measuring and celebrating all aspects of a student's development (social/emotional, academic, physical, artistic) through caring and respectful relationships.

We will ensure that every D97 student witnesses, achieves or begins experiencing what it means to be:
A known, nurtured and celebrated LEARNER.
An empowered and passionate SCHOLAR.
A confident and persistent ACHIEVER.
A creative CRITICAL THINKER AND GLOBAL CITIZEN

1. 7:00 PM - PUBLIC HEARING - CALENDAR

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2. 7:10 PM - MAKING MY D97 BETTER AWARD

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3. 7:15 PM - SPECIAL REPORTS

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1. Financial Audit Review (2019)

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2. Mid-Year Progress Report on District 97's Goals

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1. Goal 4 - Strengthening Middle School Instruction (Focus on Whole Child) IB Evaluation

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2. Equity Engagement Report

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4. 9:00 PM - PUBLIC

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1. Public Comment

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5. 9:15 PM - ACTION ITEMS

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1. **Minutes**

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1. Approval of the Minutes from the February 3, 2020 Special Board Meeting

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2. Approval of Minutes from February 4, 2020 Board Meeting

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2. Consent Agenda

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1. Bill List

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2. Personnel

--

3. Approval of Draft 2021-2022 District Calendar (2/4/2020)

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4. Acceptance of Donation - Holmes School (2/4/2020)

3. General

1. Approval of Summer Work Bids (2/4/2020)

2. Acceptance of Fiscal Year 2019 Audit (Special Report)

3. RESOLUTION abating
the tax heretofore levied for the year 2019 to pay debt service on the
outstanding General Obligation Limited Tax School Bonds, Series 2016, of School
District Number 97, Cook County, Illinois (2/4/2020)

6. 9:30 PM - ADMINISTRATIVE ITEMS

1. ERATE (expected action 3/17/2020)

2. SY21 Staffing (expected action 3/17/2020)

3. Donation - Irving School (expected action 3/17/2020)

7. 9:45 PM - BOARD ASSIGNMENTS

1. Standing Board Committee Liaison Report Follow Up (as needed - FAC, FORC, CCE and CLAIM)

2. Intergovernmental Liaison Report Follow Up (as needed - IGOV, PTO Council, CEC, OPEF, Community Council, Tri-Board on
Equity, Policy, and Self-Evaluation)

8. 10:00 PM - CONCLUDING ITEMS

1. Board Remarks

2. Agenda Maintenance

9. 10:15 PM - ADJOURNMENT

10. INFORMATION ONLY

1. Absenteeism Report - January

2. Treasurer's Report - January

The Oak Park School District 97 does not discriminate on the basis of disabilities in the admission or access to its programs or activities. We invite individuals requiring reasonable accommodation to contact the ADA Coordinator (524-3030) at least 48 hours before the scheduled meeting time. This agenda can also be made available on audiotape.



Oak Park Elementary School District 97

260 Madison Oak Park Illinois 60302 ph: 708.524.3000 fax: 708.524.3019 www.op97.org

To: Members, Board of Education
Dr. Carol Kelley, Superintendent of Schools

From: Gina Herrmann, Senior Director of Human Resources

RE: Calendar Committee Report and Recommendations

Date: February 18, 2020

The District 97 Calendar Committee, which is comprised of representatives from the district's administration, faculty and staff, met on January 14, 2020. The committee reviewed the 2019-2020 and 2020-2021 draft calendars and no changes were needed to date. They also created the draft 2022-2022 calendar. All three calendars are considered draft calendars until May of the final year of each calendar when the Board will take action and officially designate the last day for the school year.

2019-2020 Draft Calendar - The 2019-2020 draft calendar was updated last summer to convert two teacher inservice days to two student attendance days following the approval of the collective bargaining agreement with the Oak Park Teachers Association (OPTA). This change increased the number of student attendance days from the Illinois School Code minimum of 176 to 178 student attendance days. The final 2019-2020 calendar will be brought to the Board for final action in May once winter is over..

2020 -2021 Draft Calendar - The 2020-2021 draft calendar was approved by the Board of Education last winter. No changes were made.

2021-2022 Draft Calendar - The committee has completed its work on a proposed calendar for the draft 2021-2022 school year. This proposed calendar complies with the number of student attendance days that are required by the Illinois School Code and the number of staff attendance days from the district's current collective bargaining agreements.

The Calendar Committee created the draft calendar according to the following goals: 1) alignment with District 200's major breaks (Thanksgiving, winter and spring), 2) clustering days of non-attendance whenever possible, 3)balancing the length of trimesters, 4) late start due to building construction, and 5) placing parent-teacher conferences at a point during the trimester that allows students time to address any performance concerns.

The 2021-2022 draft calendar is also created in alignment with Section 24-2 of the Illinois School Code that addresses holidays and District 97 Board of Education Policy 6:20 School Year Calendar and Day. A school board may hold school or teachers' institutes on some school holidays provided the person(s) honored by the holiday are recognized through instruction conducted on that day. During the review of School Code, the committee learned that School Code lists Good Friday as a holiday and does not allow for school to be in session on this day. The Board will need to hold a public hearing prior to approval of the final calendar in order to hold school on the aforementioned school holidays. The following are some features of the 2020-2021 draft calendar:

- Teacher institute days are scheduled prior to the start of the school year and on elections days in November of 2021 and March of 2022.
- Schools will be closed in observance of Indigenous People's Day on October 11, 2021. D200 is also closed on this day.
- As has been the case for several years, the Calendar Committee is recommending schools remain open on Casimir Pulaski Day and Veteran's Day and that schools close on President's Day instead of Lincoln's Birthday.
- District 200 has established the dates for winter break and spring break. The draft 2021-2022 calendar aligns with District 200's winter break.
- District 200 has the start date of August 16 for the 2021-2022 school year. Due to construction, the first day of student attendance is Tuesday, August 24, 2021.

The Calendar Committee has concluded its work that is reflected in the recommended draft calendar for the 2021-2022 school year.

Oak Park School District 97 Draft School Calendar for 2021-2022

July								August								September								
S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	
				1	2	3	0	1	2	3	4	5	6	7	0				1	2	3	4	3	
4	5	5	7	8	9	10	0	8	9	10	11	12	13	14	0	5	H		7	8	9	10	11	4
11	12	13	14	15	16	17	0	15	16	17	18	19	TI	21	0	12	13	14	15	16	17	18	5	
18	19	20	21	22	23	24	0	22	TI	(24	25	26	27	28	4	19	20	21	22	23	24	25	5	
25	26	27	28	29	30	31	0	29	30	31					2	26	27	28	29	30			4	
							0																0	
Total							0	Total							6	Attendance Total							21	
								6																
October								November								December								
S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	
					1	2	1		1	TI	3	4	5	6	4				1	2	3	4	3	
3	4	5	6	7	8	9	5	7	8	9	10	11	12	13	5	5	6	7	8	9	10	11	5	
10	H	12	13	14	15	16	4	14	15	16	17	*18	19	20	5	12	13	14	15	16	17	18	5	
17	18	19	20	PT	PT	23	5	21	22	23	X	H	X	27	2	19	X	X	X	X	X	25	0	
24	25	26	27	28	29	30	5	28	29	30					2	26	X	X	X	X	X		0	
31							0								0								0	
Attendance Total							20	Total							18	Total							13	
								47																
								*Tri: 60																
								47																
January								February								March								
S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	
						1	0			1	2	PT	PT	5	4			*1	2	3	4	5	4	
2	3	4	5	6	7	8	5	6	7	8	9	10	11	12	5	6	7	8	9	10	11	12	5	
9	10	11	12	13	14	15	5	13	14	15	16	17	18	19	5	13	14	TI	16	17	18	19	4	
16	H	18	19	20	21	22	4	20	H	22	23	24	25	26	4	20	21	22	23	24	25	26	5	
23	24	25	26	27	28	29	5	27	28						1	27	X	X	X	X				
30	31						1								0								0	
Total							20	Total							19	Total							18	
								98																
								*Tri: 58																
								98																
April								May								June								
S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	S	M	T	W	T	F	S	Total	
					X	2		1	2	3	4	5	6	7	5				1	2	*3	4	3	
3	4	5	6	7	8	9	5	8	9	10	11	12	13	14	5	5	6	7	8	9	10	11	0	
10	11	12	13	14	H	16	4	15	16	17	18	19	20	21	5	12	13	14	15	16	17	18	0	
17	18	19	20	21	22	23	5	22	23	24	25	26	27	28	5	19	20	21	22	23	24	25	0	
24	25	26	27	28	29	30	5	29	H	31					1	26	27	28	29	30			0	
Total							19	Total							21	Total							3	
								154																
								*Tri: 60																
								154																

Pupil Attendance Days (at least 176)	<u>178</u>
Approved Institute Days.....	<u>4 [1]</u>
Approved ALL Day Parent/Teacher Conference Days (Limit of 2 Days).....	<u>0</u>
5 Emergency Days.....	<u>5</u>
Total (185 Days or more) (Including 5 Emergency Days)	
Total	<u>187</u>

Legal School Holidays Observed
Labor Day - 9//2021
Indigenous People's Day - 10/11/2021
Thanksgiving Day - 11/25/2021
Christmas Day - 12/25/2021
New Year's Day - 1/1/2022
M.L. King's Birthday - 1/17/2022
President's Day - 2/21/2022
Memorial Day - 5/30/2022

Calendar Legend	
Legal School Holiday	H
Teacher Institutes	TI
Not in Attendance	X
Half-Day P/T Conferences	PT
End of Grading Period	*
School Begins	(
School Ends)
Emergency Day	

Report Card Distribution Dates:

Trimester 1 Report Card Distribution Date: December 10, 2021
 Trimester 2 Report Card Distribution Date: March 18, 2022
 Trimester 3 Report Card Distribution Date: Last day of student attendance

Five emergency days have been built into the calendar. The Board of Education may adjust the last day of school according to the number of remaining emergency days. If no emergency days are used, school will be cancelled on June 6, June 7, June 8, June 9, and June 10.



Oak Park Elementary School District 97

260 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

**TO: Dr. Carol L. Kelley, Superintendent
Board of Education**

FROM: Patrick King, Director of Finance

RE: Fiscal Year 2019 Audit

DATE: February 18, 2020

Summary

Please find attached the final fiscal year 2019 audit documents. Mr. Nick Cavaliere, from Baker Tilly Virchow Krause, LLP will attend the February 18, 2020 Board meeting to briefly discuss the audit and review the financial information.

The Single Audit report has also been submitted to the Federal Audit Clearinghouse (FAC) and the AFR has been filed with ISBE.

The four audit reports attached include:

1. Financial Statements as of June 30, 2019
2. Communication to Those Charged with Governance and Management
3. Annual Federal Financial Compliance Report as of June 30, 2019
4. Annual Financial Report (ISBE Form) as of June 30, 2019

Motion

Administration is seeking a motion for the Board to accept the Fiscal Year 2019 audit reports as presented and as prepared by the auditing firm of Baker Tilly Virchow Krause, LLP.

**OAK PARK ELEMENTARY
SCHOOL DISTRICT 97**

FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2019
AND
INDEPENDENT AUDITORS' REPORT**

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

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OAK PARK ELEMENTARY SCHOOL DISTRICT 97

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Oak Park Elementary School District 97
Oak Park, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Oak Park Elementary School District 97's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 over financial reporting relevant to Oak Park Elementary School District 97'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 Oak Park Elementary School District 97's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

To the Board of Education
Oak Park Elementary School District 97

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97 as of June 30, 2019 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended June 30, 2019 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oak Park Elementary School District 97's basic financial statements. The supplementary information for the year ended June 30, 2019 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2019, 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 supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2019.

To the Board of Education
Oak Park Elementary School District 97

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Oak Park Elementary School District 97 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated January 15, 2019, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The supplementary information for the year ended June 30, 2018 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oak Park Elementary School District 97's basic financial statements. The other information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Prior-Year Comparative Information

We have previously audited Oak Park Elementary School District 97's 2018 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated January 15, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2019 on our consideration of Oak Park Elementary School District 97's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oak Park Elementary School District 97's internal control over financial reporting and compliance.



Oak Brook, Illinois
December 2, 2019

Oak Park Elementary School District 97

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2019

The discussion and analysis of Oak Park Elementary School District 97's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2019. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- In total, net position decreased by \$2.4. This represents a 10% decrease from 2018.
- General revenues accounted for \$87.6 in revenue or 67% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$44.1 or 33% of total revenues of \$131.7.
- The District had \$134.1 in expenses related to government activities. However, only \$44.1 of these expenses were offset by program specific charges and grants.
- The District issued \$27.9 million in new General Obligation Bonds and continued to pay down its long-term debt retiring \$5.5 million in principal and bond premium during fiscal 2019.
- Due to the current market conditions, interest income again was a nominal portion of the revenue stream. Over the past year, the District worked with PMA Financial to obtain the best rates possible.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Oak Park Elementary School District 97

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2019

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, Capital Projects Fund, and Fire Prevention and Safety Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside the School District. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Oak Park Elementary School District 97
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension and post employment benefits to its employees.

Government-Wide Financial Analysis

The District's combined net position was lower on June 30, 2019, than it was the year before, decreasing 10% to \$22.7.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2018</u>	<u>2019</u>
Assets:		
Current and other assets	\$ 74.0	\$ 89.6
Capital assets	<u>72.4</u>	<u>92.3</u>
Total assets	<u>146.4</u>	<u>181.9</u>
Total deferred outflows of resources	<u>8.5</u>	<u>7.4</u>
Liabilities:		
Current liabilities	5.7	9.3
Long-term debt outstanding	<u>82.7</u>	<u>107.9</u>
Total liabilities	<u>88.4</u>	<u>117.2</u>
Total deferred inflows of resources	<u>41.4</u>	<u>49.4</u>
Net position:		
Net investment in capital assets	62.9	64.7
Restricted	18.0	18.4
Unrestricted (deficit)	<u>(55.8)</u>	<u>(60.4)</u>
Total net position	<u>\$ 25.1</u>	<u>\$ 22.7</u>

Expenses in the governmental activities of the District of \$134.1 exceeded revenues by \$2.4.

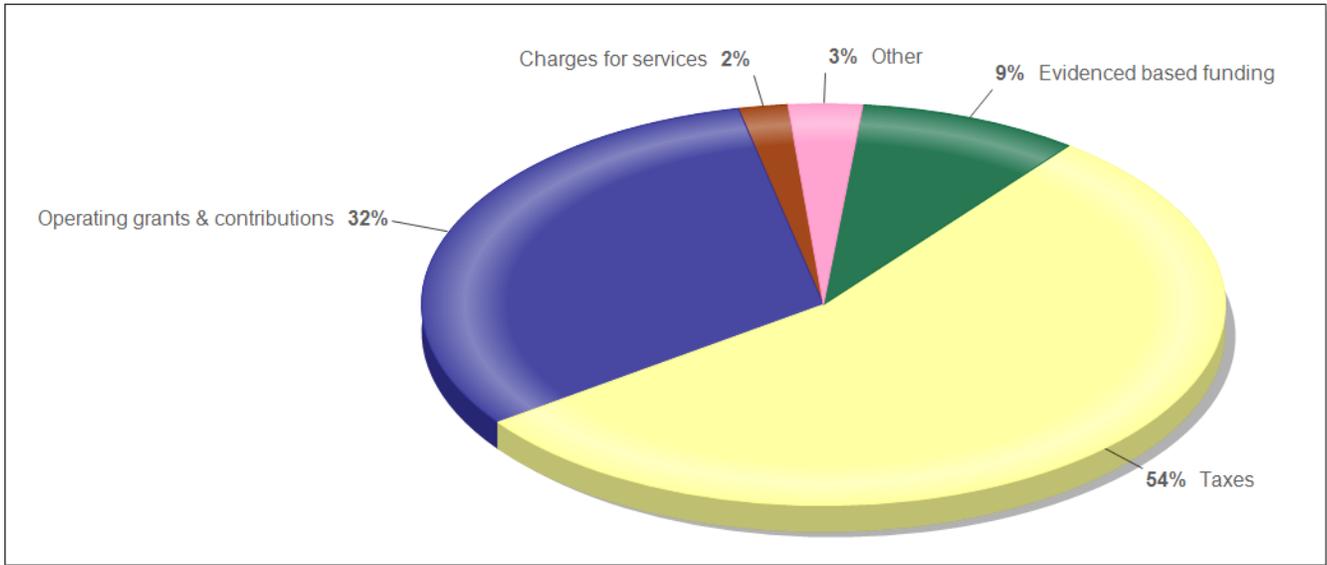
Oak Park Elementary School District 97
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2018</u>	<u>2019</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 2.1	\$ 2.1
Operating grants & contributions	40.1	42.0
<i>General revenues:</i>		
Taxes	86.2	72.6
Evidenced based funding	11.2	11.3
Other	4.8	3.7
Total revenues	<u>144.4</u>	<u>131.7</u>
Expenses:		
Instruction	91.5	95.0
Pupil & instructional staff services	10.4	9.2
Administration & business	10.3	11.6
Transportation	3.7	3.9
Operations & maintenance	8.8	9.2
Other	5.0	5.2
Total expenses	<u>129.7</u>	<u>134.1</u>
Increase (decrease) in net position	14.7	(2.4)
Net position, beginning of year	<u>10.4</u>	<u>25.1</u>
Net position, end of year	<u>\$ 25.1</u>	<u>\$ 22.7</u>

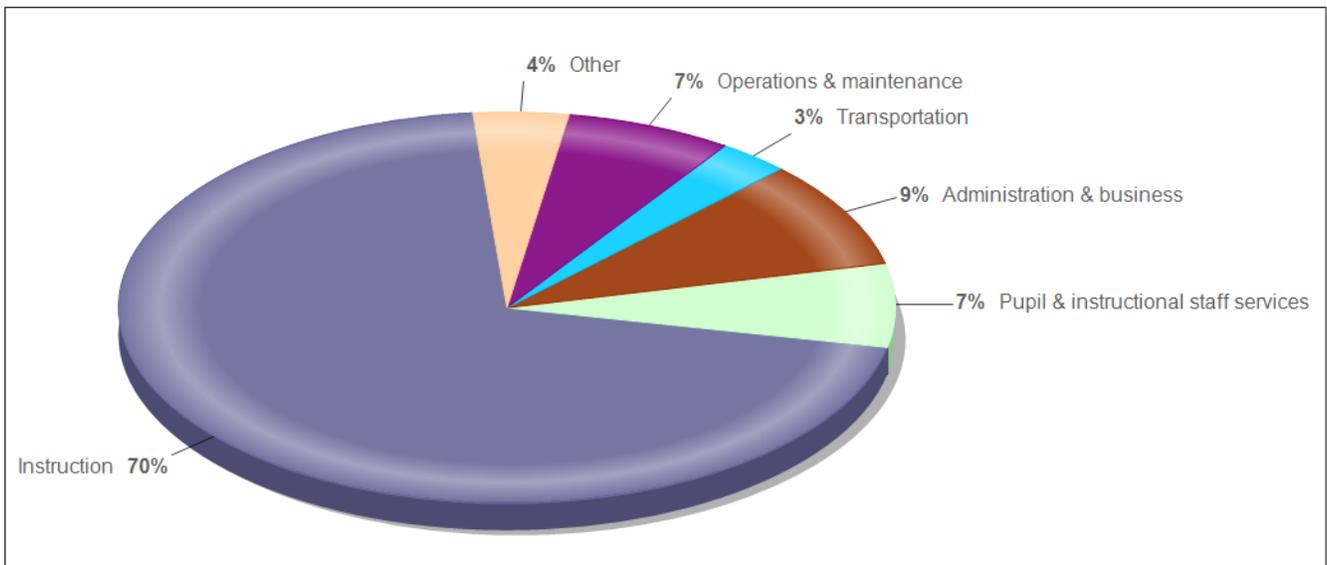
Property taxes accounted for the largest portion of the District's revenues, contributing 54%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$134.1, mainly related to instructing and caring for the students and student transportation at 80%.

Oak Park Elementary School District 97
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$36.9 to \$44.2 This was mainly due to the remaining unspent bond proceeds in the Capital Projects Fund from the 2019 General Obligation Bond issuance of \$27.9 million.

The District's overall financial profile designation from the Illinois State Board of Education is recognition with a profile score of 3.80.

Oak Park Elementary School District 97
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

General Fund Budgetary Highlights

Overall, the General Fund revenue ended the year with a favorable \$0.5 million over-budget condition. For fiscal year 2019, the largest category of revenue is local property taxes and reflected a \$0.6 million favorable budget position due to timing of collections. Evidenced based funding and other state aid approximated the \$13.5 million budget. Federal aid reflected a \$0.4 million under-budget condition due to lower than anticipated receipts for the IDEA special education grant.

Total General Fund expenditures were \$1.1 million over budget mainly due to a combination of higher than anticipated salary and benefit expenditures and lower than anticipated purchased services, supplies, and capital outlay expenditures.

Capital Assets and Debt Administration

Capital assets

By the end of 2019, the District had compiled a total investment of \$140.0 (\$92.3 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$3.7. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2018</u>	<u>2019</u>
Land	\$ 3.0	\$ 3.0
Construction in progress	4.1	16.9
Land improvements	3.6	3.4
Building improvements	59.5	67.0
Equipment	<u>2.2</u>	<u>2.0</u>
Total	<u>\$ 72.4</u>	<u>\$ 92.3</u>

Long-term debt

The District retired \$5.4 in bond principal and issued \$27.9 in bonds in 2019. Capital leases and other increased by \$1.6 as a result of the bond premium from the current year debt issuance. At the end of fiscal 2019, the District had a debt margin of \$74.6. More detailed information on long-term debt can be found in Note 7 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2018</u>	<u>2019</u>
General obligation bonds	\$ 9.5	\$ 32.0
Net OPEB liability	62.5	60.4
Compensated absences	0.3	0.6
Net pension liability	8.7	11.6
Capital leases and other	<u>1.7</u>	<u>3.3</u>
Total	<u>\$ 82.7</u>	<u>\$ 107.9</u>

Oak Park Elementary School District 97

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2019

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

In April 2017, Oak Park voters approved two referenda questions. The questions related to increasing operating revenues and capital improvements. Specifically, a \$1.00 limiting rate increase and additional \$57.5 million in capital expansion bonds were approved.

The \$1.00 limiting rate increase has generated additional property tax revenues which has helped stabilize the District's operating funds. However, the Illinois Legislature has reviewed several bills to freeze property taxes. This could impact future property tax revenue streams for the District.

District-wide building improvements as well as expansions of two elementary schools began in fiscal year 2019 with the issuance of \$27.9 million of the capital expansion bonds. The remaining \$27.5 million is anticipated to be issued in fiscal year 2020. The District will continue to strive to preserve the goal of maintaining a 25% fund balance.

Requests for Information

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

Patrick King
Oak Park Elementary School District 97
260 West Madison Street
Oak Park, Illinois 60302

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

STATEMENT OF NET POSITION

AS OF JUNE 30, 2019

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 51,762,477
Receivables (net of allowance for uncollectibles):	
Property taxes	35,634,375
Replacement taxes	231,938
Intergovernmental	1,985,949
Capital assets:	
Land	3,046,678
Construction in progress	16,888,065
Capital assets being depreciated, net of accumulated depreciation	<u>72,375,253</u>
Total assets	<u>181,924,735</u>
Deferred outflows of resources	
Deferred outflows related to pensions	5,449,129
Deferred outflows related to OPEB	<u>1,960,347</u>
Total deferred outflows of resources	<u>7,409,476</u>
Liabilities	
Accounts payable	8,900,742
Salaries and wages payable	275,483
Payroll deductions payable	93,656
Dental claims payable	42,323
Long-term liabilities:	
Other long-term liabilities - due within one year	5,565,197
Other long-term liabilities - due after one year	<u>102,322,954</u>
Total liabilities	<u>117,200,355</u>
Deferred inflows of resources	
Property taxes levied for a future period	35,425,306
Deferred inflows related to pensions	3,233,352
Deferred inflows related to OPEB	<u>10,820,279</u>
Total deferred inflows of resources	<u>49,478,937</u>
Net position	
Net investment in capital assets	64,737,028
Restricted for:	
Tort immunity	3,506,143
Operations and maintenance	3,385,860
Student transportation	5,474,770
Debt service	5,782,528
Capital projects	115,172
Unrestricted (deficit)	<u>(60,346,582)</u>
Total net position	<u>\$ 22,654,919</u>

See Notes to Basic Financial Statements

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities				
Instruction:				
Regular programs	\$ 46,086,857	\$ 1,270,632	\$ 32,930	\$ (44,783,295)
Special programs	12,871,165	-	4,872,086	(7,999,079)
Other instructional programs	1,718,767	4,025	28,884	(1,685,858)
State retirement contributions	34,362,588	-	34,362,588	-
Support Services:				
Pupils	4,036,556	-	23,903	(4,012,653)
Instructional staff	5,151,217	-	90,544	(5,060,673)
General administration	2,585,898	-	-	(2,585,898)
School administration	6,016,273	-	-	(6,016,273)
Business	2,977,291	731,159	632,381	(1,613,751)
Transportation	3,923,818	-	1,918,577	(2,005,241)
Operations and maintenance	9,247,046	65,032	-	(9,182,014)
Central	3,841,192	-	-	(3,841,192)
Other supporting services	161,594	-	-	(161,594)
Community services	109,416	-	-	(109,416)
Payments to other districts and gov't units - excluding special education	117,011	-	-	(117,011)
Interest and fees	<u>890,988</u>	<u>-</u>	<u>-</u>	<u>(890,988)</u>
Total governmental activities	<u>\$ 134,097,677</u>	<u>\$ 2,070,848</u>	<u>\$ 41,961,893</u>	<u>(90,064,936)</u>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	50,741,663
Real estate taxes, levied for specific purposes	16,518,381
Real estate taxes, levied for debt service	3,845,071
Personal property replacement taxes	1,449,660
State aid-formula grants	11,324,688
Investment income	1,060,063
Miscellaneous	<u>2,686,567</u>
Total general revenues	<u>87,626,093</u>

Change in net position	(2,438,843)
Net position, beginning of year	<u>25,093,762</u>
Net position, end of year	<u>\$ 22,654,919</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GOVERNMENTAL FUNDS

BALANCE SHEET
AS OF JUNE 30, 2019

WITH COMPARATIVE TOTALS AS OF JUNE 30, 2018

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 22,721,542	\$ 4,143,192	\$ 5,144,502	\$ 5,750,917
Receivables (net allowance for uncollectibles):				
Property taxes	26,397,831	3,491,362	1,568,253	2,032,350
Replacement taxes	186,384	38,304	-	7,250
Intergovernmental	1,511,199	-	474,750	-
Accounts	-	-	-	-
Due from capital projects fund	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 50,816,956</u>	<u>\$ 7,672,858</u>	<u>\$ 7,187,505</u>	<u>\$ 7,790,517</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 2,668,943	\$ 305,652	\$ 144,382	\$ (294)
Salaries and wages payable	232,874	42,609	-	-
Due to general fund	-	-	-	-
Payroll deductions payable	<u>93,656</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,995,473</u>	<u>348,261</u>	<u>144,382</u>	<u>(294)</u>
Deferred inflows of resources				
Property taxes levied for a future period	26,242,953	3,470,878	1,559,052	2,020,426
Unavailable state and federal aid receivable	<u>710,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>26,953,106</u>	<u>3,470,878</u>	<u>1,559,052</u>	<u>2,020,426</u>
Fund balance				
Nonspendable	-	-	-	-
Restricted	3,506,143	3,385,860	5,474,770	5,770,385
Assigned	-	467,859	9,301	-
Unassigned	<u>17,362,234</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>20,868,377</u>	<u>3,853,719</u>	<u>5,484,071</u>	<u>5,770,385</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 50,816,956</u>	<u>\$ 7,672,858</u>	<u>\$ 7,187,505</u>	<u>\$ 7,790,517</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2019	2018
\$ 5,816,316	\$ 8,069,192	\$ 116,816	\$ 51,762,477	\$ 41,363,247
2,144,579	-	-	35,634,375	30,914,340
-	-	-	231,938	221,965
-	-	-	1,985,949	1,497,652
-	-	-	-	41,363
-	-	-	-	525,047
<u>38,651</u>	<u>-</u>	<u>-</u>	<u>38,651</u>	<u>55,634</u>
<u>\$ 7,999,546</u>	<u>\$ 8,069,192</u>	<u>\$ 116,816</u>	<u>\$ 89,653,390</u>	<u>\$ 74,619,248</u>
\$ 3,840	\$ 5,778,219	\$ -	\$ 8,900,742	\$ 5,237,258
-	-	-	275,483	358,591
-	-	-	-	525,047
-	-	-	<u>93,656</u>	<u>53,202</u>
<u>3,840</u>	<u>5,778,219</u>	<u>-</u>	<u>9,269,881</u>	<u>6,174,098</u>
2,131,997	-	-	35,425,306	30,804,889
-	-	-	<u>710,153</u>	<u>754,718</u>
<u>2,131,997</u>	<u>-</u>	<u>-</u>	<u>36,135,459</u>	<u>31,559,607</u>
38,651	-	-	38,651	55,634
5,821,179	2,126,124	115,172	26,199,633	21,138,201
3,879	164,849	1,644	647,532	-
-	-	-	<u>17,362,234</u>	<u>15,691,708</u>
<u>5,863,709</u>	<u>2,290,973</u>	<u>116,816</u>	<u>44,248,050</u>	<u>36,885,543</u>
<u>\$ 7,999,546</u>	<u>\$ 8,069,192</u>	<u>\$ 116,816</u>	<u>\$ 89,653,390</u>	<u>\$ 74,619,248</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AS OF JUNE 30, 2019

Total fund balances - governmental funds		\$ 44,248,050
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		92,309,996
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet, as follows:		
State and federal aid	\$ 710,153	710,153
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		5,449,129
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,960,347
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(3,233,352)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(10,820,279)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2019 are:		
Bonds payable	\$ (31,980,000)	
Unamortized bond premium	(2,253,534)	
Dental claims payable	(42,323)	
Net OPEB liability	(60,429,336)	
Net pension liability	(11,590,362)	
Capital leases	(1,048,937)	
Compensated absences	<u>(585,982)</u>	
		(107,930,474)
Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet.		<u>(38,651)</u>
Net position of governmental activities		<u>\$ 22,654,919</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 53,003,446	\$ 7,006,561	\$ 3,156,951	\$ 4,093,086
Corporate personal property replacement taxes	1,173,735	231,182	-	44,743
State aid	34,875,206	-	2,404,184	-
Federal aid	3,039,864	-	-	-
Investment income	856,414	23,976	9,301	-
Other	<u>4,313,532</u>	<u>443,883</u>	<u>-</u>	<u>-</u>
Total revenues	<u>97,262,197</u>	<u>7,705,602</u>	<u>5,570,436</u>	<u>4,137,829</u>
Expenditures				
Current:				
Instruction:				
Regular programs	40,271,739	-	-	583,818
Special programs	9,168,315	-	-	517,013
Other instructional programs	1,645,837	-	-	46,841
State retirement contributions	21,350,696	-	-	-
Support Services:				
Pupils	4,018,248	-	-	68,448
Instructional staff	4,678,686	-	-	87,023
General administration	2,496,914	-	-	17,542
School administration	4,060,507	-	-	204,439
Business	2,639,451	36,727	-	93,492
Transportation	3,208	-	3,741,234	348
Operations and maintenance	243,945	7,495,652	-	547,815
Central	2,974,489	-	-	166,511
Community services	105,145	-	-	2
Payments to other districts and gov't units	2,703,059	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	<u>169,670</u>	<u>777,826</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>96,529,909</u>	<u>8,310,205</u>	<u>3,741,234</u>	<u>2,333,292</u>
Excess (deficiency) of revenues over expenditures	<u>732,288</u>	<u>(604,603)</u>	<u>1,829,202</u>	<u>1,804,537</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(2,241,867)	-	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Capital lease value	<u>147,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,094,867)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,362,579)	(604,603)	1,829,202	1,804,537
Fund balance (deficit), beginning of year	<u>22,230,956</u>	<u>4,458,322</u>	<u>3,654,869</u>	<u>3,965,848</u>
Fund balance, end of year	<u>\$ 20,868,377</u>	<u>\$ 3,853,719</u>	<u>\$ 5,484,071</u>	<u>\$ 5,770,385</u>

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See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2019	2018
\$ 3,845,071	\$ -	\$ -	\$ 71,105,115	\$ 84,906,564
-	-	-	1,449,660	1,302,716
-	-	-	37,279,390	49,040,271
-	-	-	3,039,864	3,297,226
3,879	164,849	1,644	1,060,063	631,190
-	-	-	4,757,415	6,320,763
<u>3,848,950</u>	<u>164,849</u>	<u>1,644</u>	<u>118,691,507</u>	<u>145,498,730</u>
-	-	-	40,855,557	39,288,831
-	-	-	9,685,328	10,169,722
-	-	-	1,692,678	1,768,888
-	-	-	21,350,696	33,096,463
-	-	-	4,086,696	4,388,645
-	-	-	4,765,709	5,254,961
-	-	-	2,514,456	2,419,461
-	-	-	4,264,946	4,224,280
-	-	-	2,769,670	2,640,933
-	-	-	3,744,790	3,511,828
-	1,142,552	-	9,429,964	8,950,145
-	-	-	3,141,000	3,251,763
-	-	-	105,147	96,012
-	-	-	2,703,059	2,602,887
6,208,247	-	-	6,208,247	7,610,712
1,028,610	-	-	1,028,610	715,845
-	22,450,681	-	23,398,177	8,754,962
<u>7,236,857</u>	<u>23,593,233</u>	<u>-</u>	<u>141,744,730</u>	<u>138,746,338</u>
<u>(3,387,907)</u>	<u>(23,428,384)</u>	<u>1,644</u>	<u>(23,053,223)</u>	<u>6,752,392</u>
2,241,867	-	-	2,241,867	3,090,967
-	-	-	(2,241,867)	(3,090,967)
-	27,890,000	-	27,890,000	-
265,670	2,113,060	-	2,378,730	-
-	-	-	147,000	2,290,896
<u>2,507,537</u>	<u>30,003,060</u>	<u>-</u>	<u>30,415,730</u>	<u>2,290,896</u>
(880,370)	6,574,676	1,644	7,362,507	9,043,288
<u>6,744,079</u>	<u>(4,283,703)</u>	<u>115,172</u>	<u>36,885,543</u>	<u>27,842,255</u>
<u>\$ 5,863,709</u>	<u>\$ 2,290,973</u>	<u>\$ 116,816</u>	<u>\$ 44,248,050</u>	<u>\$ 36,885,543</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds	\$	7,362,507
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year net capital outlay exceeds depreciation in the current period.		
		19,933,543
Certain revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements:		
Grant revenue	\$ (44,565)	(44,565)
The issuance of long-term debt (bonds, capital leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which proceeds from current year long-term financing arrangements exceeded current year principal repayments.		
		(21,828,753)
Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences.		
		(2,253,534)
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:		
Compensated absences	\$ (258,074)	
Net OPEB liability	2,114,263	
Deferred outflows related to OPEB	(2,238,500)	
Deferred inflows related to OPEB	(4,811,839)	
Dental claims payable	(1,779)	
Net pension liability	(2,927,557)	
Deferred outflows related to pensions	1,152,898	
Deferred inflows related to pensions	1,350,121	
State on-behalf contribution revenue	13,011,892	
State on-behalf contribution expense	<u>(13,011,892)</u>	
		(5,620,467)
Interest expense paid and incurred by the District and recognized in the Statement of Activities is not due and payable in the current period, and accordingly is not recognized as an expenditure in the Governmental Funds Statement of Revenue Expenditures and Changes in Fund Balances.		
		<u>12,426</u>
Change in net position of governmental activities	\$	<u><u>(2,438,843)</u></u>

See Notes to Basic ²⁷ Financial Statements

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AS OF JUNE 30, 2019

	<u>AGENCY STUDENT ACTIVITY FUND</u>
Assets	
Cash and investments	\$ <u>783,604</u>
Total assets	\$ <u><u>783,604</u></u>
Liabilities	
Due to student groups	\$ <u>783,604</u>
Total liabilities	\$ <u><u>783,604</u></u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Oak Park Elementary School District 97 (the "District") operates as a public school system under the direction of its Board of Education. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District's operating activities are all considered "governmental activities", that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business activities".

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Funds Financial Statements

Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds and fiduciary funds; the fiduciary funds are excluded from the government-wide financial statements.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus, while the fiduciary fund statements do not have a measurement focus. The government-wide financial statements and the fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

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

Major Governmental Funds

General Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement / Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Projects Fund - accounts for construction projects and renovations financed through bond issues and surplus TIF payments.

Fire Prevention and Life Safety Fund - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

Other Fund Types

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

Agency Funds - includes Student Activity Funds. These funds are custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2018 levy resolution was approved during the December 11, 2018 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2018 and 2017 tax levies were 2.1% and 2.1%, respectively.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2018 property tax levy is recognized as a receivable in fiscal 2019, net of estimated uncollectible amounts approximating 3% and less amounts already received. The District considers that the first installment of the 2018 levy, provided that it is collected within 60 days after year end, is to be used to finance operations in fiscal 2019. The District has determined that the second installment of the 2018 levy is to be used to finance operations in fiscal 2020 and has included the corresponding receivable as a deferred inflow of resources.

Personal Property Replacement Taxes

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

Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Assets

Capital assets, which include land, buildings, and other equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$2,500 and an estimated useful life of more than 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Land improvements	15 - 20 years
Buildings	20 - 75 years
Other equipment	5 - 25 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2019 are determined on the basis of current salary rates and include salary related payments.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Vacations are usually taken within the fiscal year, but are allowed to be carried over for a period of six months after year-end. The entire compensated balances liability is reported on the government-wide financial statements.

All certified employees receive a specified number of sick days per year depending on the years of service, in accordance with the agreement between the Board of Education and the Education Association. Unused sick days accumulate to a maximum of 236 days. When a teacher retires from the District and receives Teacher's Retirement System annuities, he/she will be reimbursed for any remaining unused sick days at a rate of \$25 per day.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Equity is classified as net position in the government-wide financial statements and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.

Restricted net position - Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships).

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education board that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. The Board of Education has not delegated authority to any other body or official to assign amounts for a specific purpose within the General Fund. The Board of Education may take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Governmental fund balances reported on the fund financial statements at June 30, 2019 are as follows:

The nonspendable fund balance in the Debt Service Fund is comprised of \$38,651 for prepaid interest. The restricted fund balance of \$3,506,143 in the General Fund is for tort immunity and judgment purposes. The remaining restricted and assigned fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2018, from which such summarized information was derived.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Budget

For the year ended June 30, 2019, expenditures exceeded budget in the General Fund, Operations and Maintenance Fund, and the Municipal Retirement/Social Security Fund by \$1,156,804, \$562,987, and \$285,341, respectively. These excesses was funded by available financial resources.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	Government- wide	Fiduciary	Total
Cash and investments	\$ 51,762,477	\$ 783,604	\$ 52,546,081
Total	<u>\$ 51,762,477</u>	<u>\$ 783,604</u>	<u>\$ 52,546,081</u>

For disclosure purposes, this amount is segregated into the following components:

	Cash	Investments	Total
Deposits with financial institutions	\$ 822,947	\$ 14,811,800	\$ 15,634,747
ISDLAF +	-	30,106,034	30,106,034
IMET Convenience Fund	-	262,745	262,745
Other investments	-	6,542,555	6,542,555
Total	<u>\$ 822,947</u>	<u>\$ 51,723,134</u>	<u>\$ 52,546,081</u>

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's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy does not limit its investment portfolio to specific maturities.

At year end, the District had the following investments subject to interest rate risk:

	Fair Value	Investment Maturity (In Years)			
		Less than one	1-5	5-10	More than 10
ISDLAF + Term Series	\$ 5,100,000	\$ 5,100,000	\$ -	\$ -	\$ -
U.S Treasury	<u>1,442,555</u>	<u>1,442,555</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 6,542,555</u>	<u>\$ 6,542,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Redemption Notice Period. Investments in ISDLAF's Term Series may be redeemed upon seven days advance notice. Redemption prior to maturity may result in the realization of a loss on the investment, including a penalty in an amount necessary to recoup the Term Series penalty charges, losses and other costs attributable to the early redemption.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's).

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the IMET Convenience Fund are not-for-profit investment trusts formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. Neither is registered with the SEC as an investment company. Investments are each rated AAAM and are valued at share price, which is the price for which the investment could be sold.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. None of the District's investments are exposed to concentration of credit risk.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2019, the bank balance of the District's deposits with financial institutions was fully collateralized.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NOTE 4 - INTERFUND TRANSFERS

During the year, the Board transferred \$829,566 from the General Fund (Educational Accounts) to the Debt Service Fund to fund capital lease payments.

The Board of Education also transferred \$1,142,301 of the General Fund (Educational Accounts), to the Debt Service Fund for the purpose of funding principal payments on outstanding bonds.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2019 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,046,678	\$ -	\$ -	\$ 3,046,678
Construction in progress	<u>4,097,915</u>	<u>16,888,065</u>	<u>4,097,915</u>	<u>16,888,065</u>
Total capital assets not being depreciated	<u>7,144,593</u>	<u>16,888,065</u>	<u>4,097,915</u>	<u>19,934,743</u>
<i>Capital assets being depreciated:</i>				
Land improvements	5,152,764	51,140	-	5,203,904
Building improvements	97,199,409	10,702,777	-	107,902,186
Equipment	<u>6,786,430</u>	<u>135,005</u>	<u>-</u>	<u>6,921,435</u>
Total capital assets being depreciated	<u>109,138,603</u>	<u>10,888,922</u>	<u>-</u>	<u>120,027,525</u>
<i>Less Accumulated Depreciation for:</i>				
Land improvements	1,636,871	177,073	-	1,813,944
Building improvements	37,695,929	3,242,743	-	40,938,672
Equipment	<u>4,573,943</u>	<u>325,713</u>	<u>-</u>	<u>4,899,656</u>
Total accumulated depreciation	<u>43,906,743</u>	<u>3,745,529</u>	<u>-</u>	<u>47,652,272</u>
Net capital assets being depreciated	<u>65,231,860</u>	<u>7,143,393</u>	<u>-</u>	<u>72,375,253</u>
Net governmental activities capital assets	<u>\$ 72,376,453</u>	<u>\$ 24,031,458</u>	<u>\$ 4,097,915</u>	<u>\$ 92,309,996</u>

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 1,579,325
Special programs	558,738
Other instructional programs	82,311
Pupils	186,973
Instructional staff	182,393
General administration	93,976
School administration	176,997
Business	159,208
Operations and maintenance	268
Central	559,480
Other supporting services	161,594
Community services	<u>4,266</u>
Total depreciation expense - governmental activities	<u>\$ 3,745,529</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 6 - OPERATING LEASES

The District leases equipment under noncancelable operating leases. Total costs for such leases were \$153,419 for the year ended June 30, 2019. At June 30, 2019, future minimum lease payments for these leases are as follows:

	Year Ending June 30,	Amount
2020		\$ 153,419
2021		153,419
2022		23,171
2023		<u>11,586</u>
Total		<u>\$ 341,595</u>

NOTE 7 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2019:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	\$ 9,495,000	\$ 27,890,000	\$ 5,405,000	\$ 31,980,000	\$ 4,745,000
Unamortized premium	-	<u>2,378,730</u>	<u>125,196</u>	<u>2,253,534</u>	-
Total bonds payable	<u>9,495,000</u>	<u>30,268,730</u>	<u>5,530,196</u>	<u>34,233,534</u>	<u>4,745,000</u>
Capital leases	1,705,184	147,000	803,247	1,048,937	809,506
OPEB liability	62,543,599	1,312,192	3,426,455	60,429,336	-
Compensated absences	327,908	268,765	10,691	585,982	10,691
Net pension liability	<u>8,662,807</u>	<u>4,238,182</u>	<u>1,310,627</u>	<u>11,590,362</u>	-
Total long-term liabilities - governmental activities	<u>\$ 82,734,498</u>	<u>\$ 36,234,869</u>	<u>\$ 11,081,216</u>	<u>\$ 107,888,151</u>	<u>\$ 5,565,197</u>

The obligations for the compensated absences and OPEB liability will be repaid from the General Fund. The net pension liability associated with the Teachers' Retirement System will be repaid from the General Fund and the net pension liability associated with the IMRF pension plan will be repaid from the Illinois Municipal Retirement Fund.

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2016 General Obligation Bonds dated December 20, 2016 are due in annual installments through January 1, 2022	1.89%	\$ 6,050,000	\$ 4,090,000
Series 2019 General Obligation Bonds dated February 26, 2019 are due in annual installments through January 1, 2037	3.25 - 5.0%	<u>27,890,000</u>	<u>27,890,000</u>
Total		<u>\$ 33,940,000</u>	<u>\$ 31,980,000</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7 - LONG TERM LIABILITIES - (CONTINUED)

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

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2020	\$ 4,745,000	\$ 644,382	\$ 5,389,382
2021	1,365,000	1,127,132	2,492,132
2022	1,390,000	1,101,334	2,491,334
2023	-	1,075,063	1,075,063
2024	-	1,075,063	1,075,063
2025 - 2029	-	5,375,313	5,375,313
2030 - 2034	15,370,000	4,176,563	19,546,563
2035 - 2037	<u>9,110,000</u>	<u>585,672</u>	<u>9,695,672</u>
Total	<u>\$ 31,980,000</u>	<u>\$ 15,160,522</u>	<u>\$ 47,140,522</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2019, the statutory debt limit for the District was \$109,882,933, providing a debt margin of \$74,600,462.

Capital Leases. The District has entered into a lease agreement as lessee for financing the acquisition of equipment. The(se) lease agreement(s) qualify as (a) capital lease(s) for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. At June 30, 2019, the equipment value is not included in capital assets as the per capita costs for the equipment were below the District's capitalization thresholds. The obligations for the capital leases will be repaid from the Debt Service Fund and funded by transfers from the General Fund. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019, are as follows:

	<i>Amount</i>
2020	\$ 829,565
2021	<u>243,854</u>
Total minimum lease payments	1,073,419
Less: amount representing interest	<u>(24,482)</u>
Present value of minimum lease payments	<u>\$ 1,048,937</u>

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the School Employee Loss Fund ("SELF") risk pool for worker's compensation claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

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 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."

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2019. State of Illinois contributions of \$597,972 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognized revenues and expenses of \$2,800,201 in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2019. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2019, the District paid \$443,657 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2018 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2019, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 47,402,488
State's proportionate share of the collective net OPEB liability associated with the District	<u>63,651,319</u>
Total	<u>\$ 111,053,807</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2018, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2018 and 2017, the District's proportion was 0.179924% and 0.193532%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary Increases	3.25% to 9.25%
Investment Rate of Return	0.00%
Healthcare Cost Trend Rates - Initial	Non-Medicare - 8.00%; Post-Medicare - 9.00%
Healthcare Cost Trend Rates - Ultimate	4.50% with additional 0.36% added to non-Medicare costs
Fiscal Year the Ultimate Rate is Reached	2022

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2014.

Discount Rate. At June 30, 2018, the discount rate used to measure the total OPEB liability was a blended rate of 3.62%, which was a change from the June 30, 2017 rate of 3.56%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.62%) or 1-percentage-point higher (4.62%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 56,995,972</u>	<u>\$ 47,402,488</u>	<u>\$ 39,829,124</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.86%) for non-Medicare coverage and initial rate of 8.00% decreasing to an ultimate rate of 3.50% for Medicare coverage) or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.86%) for non-Medicare coverage and initial rate of 10.00% decreasing to an ultimate rate of 5.50% for Medicare coverage) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ 38,435,696	\$ 47,402,488	\$ 59,482,779

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2019, the District recognized OPEB expense of \$2,254,354 and on-behalf revenue and expenses of \$2,800,201 for support provided by the state. At June 30, 2019, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 170,081
Changes in Assumptions	-	6,902,598
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	1,455
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	1,316,637	3,449,976
District Contributions Subsequent to the Measurement Date	443,657	-
Total	\$ 1,760,294	\$ 10,524,110

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$9,207,473) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,	Amount
2020		\$ (1,425,444)
2021		(1,425,444)
2022		(1,425,444)
2023		(1,425,443)
2024		(1,425,080)
Thereafter		(2,080,618)
Total		\$ (9,207,473)

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Retirees' Health Plan

Plan Description. The District administers a single-employer defined benefit healthcare plan ("the Retirees' Health Plan"). The plan provides health insurance contributions for eligible retirees and their spouses through the District's group health insurance plan which covers both active and retired members. Benefit provisions are established through collective bargaining agreements and state that eligible retirees and their spouses receive lifetime healthcare insurance at established contribution rates. The Retirees' Health Plan does not issue a publicly available financial report.

Eligibility:

Educational support employees who contribute to the Illinois Municipal Retirement Fund (IMRF) are eligible for post-retirement medical coverage. The member must have worked at least 10 years at retirement and be at least 55 years old. Effective starting in 2013, there is no special subsidy.

Certified employees and Administrators who contribute to the Teachers' Retirement Service (TRS) are eligible for post-retirement medical coverage if they have worked at least 10 years at retirement and are at least 55 years old.

Benefit Provisions:

Both certified and support staff may elect coverage for medical plans (whether PPO or BAHMO or HSA) or dental plans (PPO or HMO).

IMRF and SEIU retirees may elect to cover themselves and their spouses or families. Effective in 2013, these retirees may continue in the District's group health insurance plans through age 65, but must pay the full blended rate for such coverage.

For certified staff and administrators, the District will pay up to (approximately) \$7,500 toward PPO or BAHMO for single coverage and up to (approximately) \$13,500 for any option which includes a family member. The subsidy remains for up to 4 years or until age 65, whichever occurs first. After the four years has expired, the certified retiree may continue in the District's group health insurance plans through age 65, but must pay the full blended rate for such coverage.

Educational Support Personnel who have worked for District 97 for at least 10 years, and who have indicated, by February 29, 2016, their intent to retire, are eligible for a severance of \$3,000 annually for up to four years.

An SEIU employee retiring after the age of 55 with at least 20 years of service in District 97, shall receive \$800 from the Board; for fifteen years of service, \$600; and for five years of service, \$200.

Funding Policy

The current funding policy is to pay for post-retirement medical and insurance premiums as they occur. There is an implicit subsidy for early retirees which this study accounts for. The funding policy of District 97 may be amended by the School Board.

Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union. The District makes the same monthly health insurance contribution on behalf of the retiree as it makes on behalf of all other active employees during that year. For the year ended 2019, the District contributed \$608,202 to the plan.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Employees Covered by Benefit Terms. At , the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	46
Active Employees Not Yet Eligible	605
Active Employees Fully Eligible	<u>74</u>
Adjustment for plan assumption changes	<u><u>725</u></u>

Total OPEB Liability. The District's total OPEB liability of \$13,026,848 was measured as of June 30, 2019, and was determined by an actuarial valuation as of June 30, 2018.

Inflation	2.00%
Discount Rate	3.49%
Salary Increase	2.00%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	3.00%
Fiscal Year the Ultimate Rate is Reached	2024
Election at Retirement - Certified	95.00%
Election at Retirement - Noncertified	10.00%
Election at Retirement - Support Staff	80.00%

The discount rate was based on General Obligation Bond rate for 20-year bonds.

Mortality rates were based on Headcount-weighted PUB 2010 Teachers' Mortality table, projected by a generational scale MP-2018.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the estimates of future events.

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2019 was as follows:

	<i>Total OPEB Liability</i>
Balance at June 30, 2018	\$ 12,322,858
Service Cost	607,842
Interest	504,297
Differences Between Expected and Actual Experience	200,053
Benefit Payments	<u>(608,202)</u>
Net Changes	<u>703,990</u>
Balance at June 30, 2019	<u><u>\$ 13,026,848</u></u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.49%) or 1-percentage-point higher (4.49%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 14,128,568	\$ 13,026,848	\$ 12,049,589

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 11,877,639	\$ 13,026,848	\$ 14,348,181

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2019, the District recognized OPEB expense of \$1,084,979. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 200,053	\$ 296,169
	\$ 200,053	\$ 296,169

The amounts reported in the table above as deferred outflows and inflows of resources related to OPEB (\$96,116) will be recognized in OPEB expense as follows:

	Year Ending June 30,	Amount
2020		\$ (27,160)
2021		(27,160)
2022		(27,160)
2023		(27,160)
2024		12,524
Total		\$ (96,116)

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

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 nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/financial-reports>; 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 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

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

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2019, 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 expenses of \$31,562,387 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$20,752,724 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2019, were \$288,504, and are deferred because they were paid after the June 30, 2018 measurement date.

Federal and Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2019, the District pension contribution was 9.85 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2019, were \$33,399, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2018 measurement date.

Salary increases over 6 percent. The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. For the year ended June 30, 2019, the District paid \$23,274 to TRS for employer contributions due on salary increases in excess of 6 percent.

Excess sick leave. 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, 2019, the District paid \$1,383 to TRS for sick leave days granted in excess of the normal annual allotment.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2018 is available in the separately issued TRS Comprehensive Annual Financial Report.

Net Pension Liability. At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$	4,905,812
State's proportionate share of the collective net pension liability associated with the District		<u>336,068,658</u>
Total	\$	<u><u>340,974,470</u></u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, and rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2018, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2018 and 2017, the District's proportion was 0.00629395 percent and 0.00971548 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2018 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

Mortality. Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

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

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
U.S. equities large cap	15.00 %	6.70 %
U.S. equities small/mid cap	2.00 %	7.90 %
International equities developed	13.60 %	7.00 %
Emerging market equities	3.40 %	9.40 %
U.S. bonds core	8.00 %	2.20 %
International debt developed	2.20 %	1.30 %
Emerging international debt	2.60 %	4.50 %
Real estate	16.00 %	5.40 %
Commodities (real return)	4.00 %	1.80 %
Hedge funds (absolute return)	14.00 %	3.90 %
Private equity	15.00 %	10.20 %

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. At June 30, 2018, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2018 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ <u>6,016,514</u>	\$ <u>4,905,812</u>	\$ <u>4,011,362</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2019, the District recognized pension expense of \$204,082 and on-behalf revenue and expense of \$31,562,387 for support provided by the state. At June 30, 2019, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 98,597	\$ 1,070
Net difference between projected and actual earnings on pension plan investments	-	15,021
Assumption changes	215,167	139,041
Changes in proportion and differences between District contributions and proportionate share of contributions	1,032,061	2,171,308
District contributions subsequent to the measurement date	<u>321,903</u>	-
Total	\$ <u>1,667,728</u>	\$ <u>2,326,440</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(980,615)) will be recognized in pension expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2020		\$ (46,058)
2021		(115,288)
2022		(194,967)
2023		(417,673)
2024		<u>(206,629)</u>
Total		<u>\$ (980,615)</u>

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 pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2018, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	255
Inactive, non-retired members	325
Active members	239
Total	<u>819</u>

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2018 was 10.38 percent of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2018 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 3.39% to 14.25%, including inflation, and (c) price inflation of 2.50%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	8.50 %	7.15 %
International equities	18.00 %	9.20 %	7.25 %
Fixed income	28.00 %	3.75 %	3.75 %
Real estate	9.00 %	7.30 %	6.25 %
Alternatives	7.00 %		
Private equity		12.40 %	8.50 %
Hedge funds		5.75 %	5.50 %
Commodities		4.75 %	3.20 %
Cash equivalents	1.00 %	2.50 %	2.50 %

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%. The discount rate calculated using the December 31, 2017 measurement date was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 49,908,878	\$ 44,453,576	\$ 39,977,814
Plan fiduciary net position	<u>37,769,026</u>	<u>37,769,026</u>	<u>37,769,026</u>
Net pension liability/(asset)	<u>\$ 12,139,852</u>	<u>\$ 6,684,550</u>	<u>\$ 2,208,788</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2018 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2017	\$ 42,146,553	\$ 40,906,197	\$ 1,240,356
Service cost	908,187	-	908,187
Interest on total pension liability	3,108,085	-	3,108,085
Differences between expected and actual experience of the total pension liability	(589,975)	-	(589,975)
Change of assumptions	1,199,762	-	1,199,762
Benefit payments, including refunds of employee contributions	(2,319,036)	(2,319,036)	-
Contributions - employer	-	988,724	(988,724)
Contributions - employee	-	434,627	(434,627)
Net investment income	-	(2,196,200)	2,196,200
Other (net transfer)	-	(45,286)	45,286
	<u> </u>	<u> </u>	<u> </u>
Balances at December 31, 2018	<u>\$ 44,453,576</u>	<u>\$ 37,769,026</u>	<u>\$ 6,684,550</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2019, the District recognized pension expense of \$1,266,993. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 4,795	\$ 425,647
Assumption changes	786,479	481,265
Net difference between projected and actual earnings on pension plan investments	2,525,491	-
Contributions subsequent to the measurement date	464,636	-
	<u> </u>	<u> </u>
Total	<u>\$ 3,781,401</u>	<u>\$ 906,912</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$2,409,853) will be recognized in pension expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2020		\$ 564,132
2021		495,177
2022		304,770
2023		<u>1,045,774</u>
Total		<u>\$ 2,409,853</u>

NOTE 11 - CONSTRUCTION COMMITMENTS

As of June 30, 2019, the District is committed to approximately \$12,502,682 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and building bonds already issued.

NOTE 12 - CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 13 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 14 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, GASB Statement No. 90, *Majority Equity Interests an amendment of GASB Statements No. 14 and No. 61*, and GASB Statement No. 91, *Conduit Debt Obligations*. Application of these standards may restate portions of these financial statements.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY
AND RELATED RATIOS
Five Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability					
Service cost	\$ 908,187	\$ 999,564	\$ 1,018,418	\$ 1,016,794	\$ 1,015,645
Interest	3,108,085	3,086,246	2,939,277	2,813,748	2,556,755
Differences between expected and actual experience	(589,975)	(110,719)	161,803	(105,895)	389,493
Changes of assumptions	1,199,762	(1,361,342)	(100,024)	48,003	1,467,716
Benefit payments, including refunds of member contributions	<u>(2,319,036)</u>	<u>(2,234,718)</u>	<u>(2,075,780)</u>	<u>(2,014,304)</u>	<u>(1,892,733)</u>
Net change in total pension liability	2,307,023	379,031	1,943,694	1,758,346	3,536,876
Total pension liability - beginning	<u>42,146,553</u>	<u>41,767,522</u>	<u>39,823,828</u>	<u>38,065,482</u>	<u>34,528,606</u>
Total pension liability - ending (a)	<u>\$ 44,453,576</u>	<u>\$ 42,146,553</u>	<u>\$ 41,767,522</u>	<u>\$ 39,823,828</u>	<u>\$ 38,065,482</u>
Plan fiduciary net position					
Employer contributions	\$ 988,724	\$ 958,293	\$ 1,013,419	\$ 994,811	\$ 986,041
Employee contributions	434,627	421,409	429,505	417,306	413,225
Net investment income	(2,196,200)	6,370,336	2,372,518	172,840	2,014,783
Benefit payments, including refunds of member contributions	(2,319,036)	(2,234,718)	(2,075,780)	(2,014,304)	(1,892,733)
Other (net transfer)	<u>(45,286)</u>	<u>(1,148,086)</u>	<u>298,727</u>	<u>60,817</u>	<u>71,832</u>
Net change in plan fiduciary net position	(3,137,171)	4,367,234	2,038,389	(368,530)	1,593,148
Plan fiduciary net position - beginning	<u>40,906,197</u>	<u>36,538,963</u>	<u>34,500,574</u>	<u>34,869,104</u>	<u>33,275,956</u>
Plan fiduciary net position - ending (b)	<u>\$ 37,769,026</u>	<u>\$ 40,906,197</u>	<u>\$ 36,538,963</u>	<u>\$ 34,500,574</u>	<u>\$ 34,869,104</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 6,684,550</u>	<u>\$ 1,240,356</u>	<u>\$ 5,228,559</u>	<u>\$ 5,323,254</u>	<u>\$ 3,196,378</u>
Plan fiduciary net position as a percentage of the total pension liability	84.96%	97.06%	87.48%	86.63%	91.60%
Covered payroll	\$ 9,525,279	\$ 9,172,247	\$ 9,262,412	\$ 9,143,478	\$ 8,812,931
Employer's net pension liability as a percentage of covered payroll	70.18%	13.52%	56.45%	58.22%	36.27%

Notes to Schedule:

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

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF DISTRICT CONTRIBUTIONS
 Five Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 988,724	\$ 958,293	\$ 1,013,308
Contributions in relation to the actuarially determined contribution	<u>(988,724)</u>	<u>(958,293)</u>	<u>(1,013,419)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (111)</u>
Covered payroll	\$ 9,525,279	\$ 9,172,247	\$ 9,262,412
Contributions as a percentage of covered payroll	10.38%	10.45%	10.94%
	<u>2016</u>	<u>2015</u>	
Actuarially determined contribution	\$ 994,810	\$ 954,440	
Contributions in relation to the actuarially determined contribution	<u>(994,811)</u>	<u>(986,041)</u>	
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ (31,601)</u>	
Covered payroll	\$ 9,143,478	\$ 8,812,931	
Contributions as a percentage of covered payroll	10.88%	11.19%	

Notes to Schedule:

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

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	25 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.75% -- approximate
Salary increases	3.75% to 14.50%, including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

TEACHERS' RETIREMENT SYSTEM

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE COLLECTIVE NET PENSION LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Five Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.0062939532%	0.0097154832%	0.0074156500%	0.0078000000%	0.0074000000%
District's proportionate share of the net pension liability	\$ 4,905,812	\$ 7,422,449	\$ 5,853,621	\$ 5,140,678	\$ 4,487,434
State's proportionate share of the net pension liability	<u>336,068,658</u>	<u>330,992,665</u>	<u>346,730,903</u>	<u>271,238,470</u>	<u>243,652,095</u>
Total net pension liability	<u>\$ 340,974,470</u>	<u>\$ 338,415,114</u>	<u>\$ 352,584,524</u>	<u>\$ 276,379,148</u>	<u>\$ 248,139,529</u>
Covered payroll	\$ 48,223,566	\$ 44,216,228	\$ 44,403,376	\$ 43,404,463	\$ 41,926,589
District's proportionate share of the net pension liability as a percentage of covered payroll	10.17%	16.79%	13.18%	11.84%	10.70%
Plan fiduciary net position as a percentage of the total pension liability	40.00%	39.30%	36.40%	41.50%	43.00%
Contractually required contribution	\$ 301,511	\$ 266,122	\$ 379,247	\$ 287,655	\$ 273,093
Contributions in relation to the contractually required contribution	<u>(321,903)</u>	<u>(291,789)</u>	<u>(382,072)</u>	<u>(288,204)</u>	<u>(274,948)</u>
Contribution deficiency (excess)	<u>\$ (20,392)</u>	<u>\$ (25,667)</u>	<u>\$ (2,825)</u>	<u>\$ (549)</u>	<u>\$ (1,855)</u>
Contributions as a percentage of covered payroll	0.6675%	0.6599%	0.8605%	0.6640%	0.6558%

Notes to Schedule:

The District implemented GASB 68 in 2015. Information for fiscal years prior to 2015 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%	7.50%	7.50%
Municipal bond index	3.87%	3.58%	2.85%	3.73%	N/A
Single equivalent discount rate	7.00%	7.00%	6.83%	7.47%	7.50%
Inflation rate	2.50%	2.50%	2.50%	3.00%	3.00%
Projected salary increases	4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
	varying by service	varying by service	varying by service	varying by service	

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
RETIREES' HEALTH PLAN
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
Two Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>
Total OPEB liability		
Service cost	\$ 607,842	\$ 601,623
Interest	504,297	239,635
Differences between expected and actual experience	200,053	(85,943)
Benefit payments, including refunds of member contributions	<u>(608,202)</u>	<u>(901,815)</u>
Net change in total OPEB liability	703,990	(146,500)
Total OPEB liability - beginning	<u>12,322,858</u>	<u>12,469,358</u>
Total OPEB liability - ending	<u>\$ 13,026,848</u>	<u>\$ 12,322,858</u>
Covered payroll	\$ 54,320,000	\$ 54,320,000
District's total OPEB liability as a percentage of covered payroll	23.98%	22.69%

Notes to Schedule:

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

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

RETIREES' HEALTH PLAN SCHEDULE OF DISTRICT CONTRIBUTIONS Two Most Recent Fiscal Years

	2019	2018
Actuarially determined contribution	N/A	N/A
Contributions in relation to the actuarially determined contribution	N/A	N/A
Contribution deficiency (excess)	N/A	N/A
Covered payroll	\$ 54,320,000	\$ 54,320,000
Contributions as a percentage of covered payroll	0.00%	0.00%

Notes to Schedule:

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

Valuation date:

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the total OPEB liability is reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Straight line
Remaining amortization period	5 years
Election at retirement - certified staff	95.00%
Election at retirement - noncertified staff	10.00%
Election at retirement - staff employees	80.00%
Salary increases	2.00%
Investment rate of return	3.49%
Healthcare cost trend rate - initial	6.00%
Healthcare cost trend rate - ultimate	3.00%
Mortality	Headcount-weighted PUB 2010 Teachers' Mortality Table, projected by generational scale MP-2018

Other information:

There were no benefit changes during the year.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE COLLECTIVE NET OPEB LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Two Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.179924%	0.193532%
District's proportionate share of the net OPEB liability	\$ 47,402,488	\$ 50,220,741
State's proportionate share of the net OPEB liability	<u>63,651,319</u>	<u>65,952,312</u>
Total net OPEB liability	<u>\$ 111,053,807</u>	<u>\$ 116,173,053</u>
Covered payroll	\$ 44,216,228	\$ 44,403,376
District's proportionate share of the net OPEB liability as a percentage of covered payroll	107.21%	113.10%
Plan fiduciary net position as a percentage of the total pension liability	-0.07%	-0.17%
Contractually required contribution	\$ 443,657	\$ 389,103
Contributions in relation to the contractually required contribution	<u>(443,657)</u>	<u>(389,103)</u>
Contribution deficiency (excess)	<u>\$ (0)</u>	<u>\$ -</u>
Contributions as a percentage of covered payroll	1.0034%	0.8763%

Notes to Schedule:

The District implemented GASB 68 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Key Assumptions:

Long-term expected rate of return	0.00%	0.00%
Municipal bond index	3.62%	3.56%
Single equivalent discount rate	3.62%	3.56%
Inflation rate	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare - 9.00%	Medicare - 9.00%
	Non-Medicare - 8.00%	Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.50%	4.50%
Mortality	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 50,729,618	\$ 50,729,618	\$ 46,206,598	\$ (4,523,020)	\$ 53,647,976
Tort immunity levy	1,716,661	1,716,661	1,687,858	(28,803)	2,027,281
Special education levy	-	-	5,108,990	5,108,990	5,948,408
Corporate personal property replacement taxes	1,000,000	1,000,000	1,173,735	173,735	990,964
Summer school tuition from pupils or parents (in state)	40,000	40,000	-	(40,000)	3,750
Summer school tuition from other sources (in state)	-	-	4,025	4,025	3,425
Investment income	159,600	159,600	856,414	696,814	590,937
Sales to pupils - lunch	623,679	623,679	716,802	93,123	704,755
Sales to pupils - breakfast	9,993	9,993	11,515	1,522	10,644
Sales to adults	3,126	3,126	2,842	(284)	5,040
Fees	435,763	435,763	65,536	(370,227)	68,097
Other pupil activity revenue	-	-	31,649	31,649	33,286
Rentals - regular textbook	350,272	350,272	362,833	12,561	362,072
Other - textbooks	59,768	59,768	-	(59,768)	-
Contributions and donations from private sources	10,500	10,500	(27,989)	(38,489)	29,589
Services provided other LEA's	-	-	-	-	(220)
Refund of prior years' expenditures	-	-	209,587	209,587	130,186
Payments of surplus monies from TIF districts	3,000,000	3,000,000	2,151,118	(848,882)	3,794,921
Proceeds from vendor contracts	310,000	310,000	-	(310,000)	261,059
Other local fees	-	-	5,569	5,569	3,124
Other	-	-	780,045	780,045	818,119
Total local sources	58,448,980	58,448,980	59,347,127	898,147	69,433,413
State sources					
Evidence based funding	11,012,499	11,012,499	11,324,688	312,189	9,654,682
Special education - private facility tuition	858,771	858,771	919,414	60,643	940,160
Special education - extraordinary	-	-	-	-	182,286
Special education - personnel	-	-	-	-	253,466
Special education - orphanage - individual	1,201,520	1,201,520	846,172	(355,348)	589,308
Special education - orphanage - summer	80,000	80,000	81,106	1,106	216,386
Special education - summer school	40,000	40,000	-	(40,000)	37,910
CTE - Other	-	-	11,995	11,995	5,755

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See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Bilingual education - downstate - TPI	\$ 17,800	\$ 17,800	\$ -	\$ (17,800)	\$ 10,968
State free lunch & breakfast	6,324	6,324	6,698	374	7,256
Early childhood - block grant	295,071	295,071	295,071	-	415,001
Other restricted revenue from state sources	<u>12,184</u>	<u>12,184</u>	<u>39,366</u>	<u>27,182</u>	<u>74,431</u>
Total state sources	<u>13,524,169</u>	<u>13,524,169</u>	<u>13,524,510</u>	<u>341</u>	<u>12,387,609</u>
Federal sources					
National school lunch program	442,000	442,000	444,060	2,060	515,944
School breakfast program	27,000	27,000	36,257	9,257	30,804
Fresh fruits & vegetables	-	-	144,593	144,593	156,234
Title I - Low income	460,123	460,123	443,771	(16,352)	299,395
Title I - Low income - neglected, private	29,389	29,389	19,148	(10,241)	18,310
Title IV - Safe & drug free schools - formula	27,841	27,841	23,903	(3,938)	15,642
Federal - special education - preschool flow-through	1,967,246	1,967,246	41,676	(1,925,570)	74,078
Federal - special education - IDEA - flow-through/low incident	-	-	1,220,848	1,220,848	1,648,500
Federal - special education - IDEA - discretionary	98,319	98,319	-	(98,319)	-
Title III - English language acquisition	-	-	16,889	16,889	-
Title II - Teacher quality	-	-	90,544	90,544	72,859
Medicaid matching funds - administrative outreach	-	-	64,172	64,172	68,854
Medicaid matching funds - fee-for-service program	<u>400,000</u>	<u>400,000</u>	<u>494,003</u>	<u>94,003</u>	<u>396,606</u>
Total federal sources	<u>3,451,918</u>	<u>3,451,918</u>	<u>3,039,864</u>	<u>(412,054)</u>	<u>3,297,226</u>
Total revenues	<u>75,425,067</u>	<u>75,425,067</u>	<u>75,911,501</u>	<u>486,434</u>	<u>85,118,248</u>

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Expenditures					
Instruction					
Regular programs					
Salaries	\$ 30,535,300	\$ 30,535,300	\$ 33,619,101	\$ (3,083,801)	\$ 29,763,699
Employee benefits	4,294,376	4,294,376	5,686,664	(1,392,288)	6,150,471
Purchased services	183,672	183,672	174,697	8,975	117,318
Supplies and materials	666,866	666,866	634,074	32,792	416,123
Capital outlay	2,524	2,524	11,281	(8,757)	34,452
Other objects	-	-	1,505	(1,505)	878
Non-capitalized equipment	-	-	155,698	(155,698)	2,300,329
Total	<u>35,682,738</u>	<u>35,682,738</u>	<u>40,283,020</u>	<u>(4,600,282)</u>	<u>38,783,270</u>
Pre-K programs					
Supplies and materials	<u>129,613</u>	<u>129,613</u>	<u>-</u>	<u>129,613</u>	<u>-</u>
Total	<u>129,613</u>	<u>129,613</u>	<u>-</u>	<u>129,613</u>	<u>-</u>
Special education programs					
Salaries	8,354,405	8,354,405	7,172,082	1,182,323	7,164,660
Employee benefits	1,242,646	1,242,646	1,158,308	84,338	1,601,438
Purchased services	297,525	297,525	298,314	(789)	268,727
Supplies and materials	140,634	140,634	141,902	(1,268)	306,694
Capital outlay	50,000	50,000	90,214	(40,214)	85,467
Other objects	8,000	8,000	115	7,885	5,115
Non-capitalized equipment	-	-	10,206	(10,206)	-
Total	<u>10,093,210</u>	<u>10,093,210</u>	<u>8,871,141</u>	<u>1,222,069</u>	<u>9,432,101</u>
Remedial and supplemental programs K - 12					
Salaries	359,729	359,729	262,848	96,881	230,053
Employee benefits	31,643	31,643	21,519	10,124	14,198
Purchased services	10,954	10,954	21,317	(10,363)	5,952
Supplies and materials	<u>6,858</u>	<u>6,858</u>	<u>81,704</u>	<u>(74,846)</u>	<u>47,681</u>
Total	<u>409,184</u>	<u>409,184</u>	<u>387,388</u>	<u>21,796</u>	<u>297,884</u>
Interscholastic programs					
Salaries	293,335	293,335	339,319	(45,984)	373,000
Employee benefits	542,777	542,777	49,532	493,245	62,781
Purchased services	<u>11,000</u>	<u>11,000</u>	<u>9,455</u>	<u>1,545</u>	<u>8,610</u>
Total	<u>847,112</u>	<u>847,112</u>	<u>398,306</u>	<u>448,806</u>	<u>444,391</u>

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See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Summer school programs					
Salaries	\$ 102,969	\$ 102,969	\$ 53,167	\$ 49,802	\$ 97,038
Employee benefits	51	51	-	51	-
Purchased services	2,000	2,000	-	2,000	-
Supplies and materials	<u>11,000</u>	<u>11,000</u>	<u>3,701</u>	<u>7,299</u>	<u>2,383</u>
Total	<u>116,020</u>	<u>116,020</u>	<u>56,868</u>	<u>59,152</u>	<u>99,421</u>
Gifted programs					
Salaries	906,048	906,048	855,194	50,854	829,248
Employee benefits	120,452	120,452	125,358	(4,906)	151,387
Supplies and materials	3,398	3,398	2,447	951	2,766
Other objects	<u>-</u>	<u>-</u>	<u>515</u>	<u>(515)</u>	<u>135</u>
Total	<u>1,029,898</u>	<u>1,029,898</u>	<u>983,514</u>	<u>46,384</u>	<u>983,536</u>
Driver's education programs					
Salaries	231,667	231,667	-	231,667	-
Purchased services	149,900	149,900	-	149,900	-
Supplies and materials	15,003	15,003	-	15,003	-
Other objects	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total	<u>397,070</u>	<u>397,070</u>	<u>-</u>	<u>397,070</u>	<u>-</u>
Bilingual programs					
Salaries	-	-	169,813	(169,813)	159,234
Employee benefits	-	-	19,632	(19,632)	23,934
Purchased services	-	-	35	(35)	-
Supplies and materials	<u>-</u>	<u>-</u>	<u>17,669</u>	<u>(17,669)</u>	<u>10,375</u>
Total	<u>-</u>	<u>-</u>	<u>207,149</u>	<u>(207,149)</u>	<u>193,543</u>
Total instruction	<u>48,704,845</u>	<u>48,704,845</u>	<u>51,187,386</u>	<u>(2,482,541)</u>	<u>50,234,146</u>
Support services					
Pupils					
Attendance and social work services					
Salaries	1,500,520	1,500,520	1,207,191	293,329	1,159,139
Employee benefits	124,219	124,219	212,988	(88,769)	247,817
Purchased services	52,065	52,065	50,775	1,290	59,933
Supplies and materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>434</u>
Total	<u>1,676,804</u>	<u>1,676,804</u>	<u>1,470,954</u>	<u>205,850</u>	<u>1,467,323</u>
Guidance services					
Salaries	4,845	4,845	4,750	95	4,750
Supplies and materials	<u>1,261</u>	<u>1,261</u>	<u>597</u>	<u>664</u>	<u>1,136</u>
Total	<u>6,106</u>	<u>6,106</u>	<u>5,347</u>	<u>759</u>	<u>5,886</u>

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See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Health services					
Salaries	\$ 613,444	\$ 613,444	\$ 621,021	\$ (7,577)	\$ 600,567
Employee benefits	47,465	47,465	49,952	(2,487)	79,712
Purchased services	387,800	387,800	228,246	159,554	269,933
Supplies and materials	<u>10,000</u>	<u>10,000</u>	<u>10,921</u>	<u>(921)</u>	<u>1,477</u>
Total	<u>1,058,709</u>	<u>1,058,709</u>	<u>910,140</u>	<u>148,569</u>	<u>951,689</u>
Psychological services					
Salaries	464,684	464,684	469,584	(4,900)	428,181
Employee benefits	<u>57,630</u>	<u>57,630</u>	<u>81,865</u>	<u>(24,235)</u>	<u>97,424</u>
Total	<u>522,314</u>	<u>522,314</u>	<u>551,449</u>	<u>(29,135)</u>	<u>525,605</u>
Speech pathology and audiology services					
Salaries	1,345,207	1,345,207	931,693	413,514	1,168,208
Employee benefits	136,664	136,664	135,265	1,399	194,098
Purchased services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total	<u>1,531,871</u>	<u>1,531,871</u>	<u>1,066,958</u>	<u>464,913</u>	<u>1,362,306</u>
Other support services - pupils					
Purchased services	<u>3,500</u>	<u>3,500</u>	<u>13,400</u>	<u>(9,900)</u>	<u>9,584</u>
Total	<u>3,500</u>	<u>3,500</u>	<u>13,400</u>	<u>(9,900)</u>	<u>9,584</u>
Total pupils	<u>4,799,304</u>	<u>4,799,304</u>	<u>4,018,248</u>	<u>781,056</u>	<u>4,322,393</u>
Instructional staff					
Improvement of instructional services					
Salaries	1,116,286	1,116,286	1,179,288	(63,002)	1,038,027
Employee benefits	404,732	404,732	299,595	105,137	242,244
Purchased services	779,593	779,593	1,031,772	(252,179)	986,853
Supplies and materials	807,180	807,180	313,494	493,686	989,049
Capital outlay	-	-	19,133	(19,133)	1,517
Other objects	<u>7,500</u>	<u>7,500</u>	<u>9,642</u>	<u>(2,142)</u>	<u>6,902</u>
Total	<u>3,115,291</u>	<u>3,115,291</u>	<u>2,852,924</u>	<u>262,367</u>	<u>3,264,592</u>
Educational media services					
Salaries	928,781	928,781	786,519	142,262	827,509
Employee benefits	85,243	85,243	98,383	(13,140)	122,483
Purchased services	150	150	9,898	(9,748)	1,835
Supplies and materials	<u>90,113</u>	<u>90,113</u>	<u>69,585</u>	<u>20,528</u>	<u>77,949</u>
Total	<u>1,104,287</u>	<u>1,104,287</u>	<u>964,385</u>	<u>139,902</u>	<u>1,029,776</u>

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See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Assessment and testing					
Salaries	\$ 528,415	\$ 528,415	\$ 663,754	\$ (135,339)	\$ 629,854
Employee benefits	80,157	80,157	112,645	(32,488)	135,276
Purchased services	<u>139,922</u>	<u>139,922</u>	<u>104,111</u>	<u>35,811</u>	<u>124,135</u>
Total	<u>748,494</u>	<u>748,494</u>	<u>880,510</u>	<u>(132,016)</u>	<u>889,265</u>
Total instructional staff	<u>4,968,072</u>	<u>4,968,072</u>	<u>4,697,819</u>	<u>270,253</u>	<u>5,183,633</u>
General administration					
Board of education services					
Salaries	35,700	35,700	14,047	21,653	15,005
Employee benefits	5,000	5,000	1,461	3,539	4,889
Purchased services	1,216,800	1,216,800	1,500,215	(283,415)	1,340,599
Supplies and materials	14,500	14,500	19,791	(5,291)	18,161
Other objects	<u>63,000</u>	<u>63,000</u>	<u>46,559</u>	<u>16,441</u>	<u>41,521</u>
Total	<u>1,335,000</u>	<u>1,335,000</u>	<u>1,582,073</u>	<u>(247,073)</u>	<u>1,420,175</u>
Executive administration services					
Salaries	330,161	330,161	306,269	23,892	300,229
Employee benefits	73,423	73,423	64,345	9,078	78,173
Purchased services	130,000	130,000	11,390	118,610	706
Supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>12,512</u>	<u>(512)</u>	<u>7,596</u>
Total	<u>545,584</u>	<u>545,584</u>	<u>394,516</u>	<u>151,068</u>	<u>386,704</u>
Special area administration services					
Salaries	5,034	5,034	25,231	(20,197)	24,712
Employee benefits	559	559	6,141	(5,582)	6,987
Purchased services	<u>-</u>	<u>-</u>	<u>56,250</u>	<u>(56,250)</u>	<u>20,481</u>
Total	<u>5,593</u>	<u>5,593</u>	<u>87,622</u>	<u>(82,029)</u>	<u>52,180</u>
Tort immunity services					
Salaries	67,000	67,000	13,890	53,110	12,462
Employee benefits	20,000	20,000	3,249	16,751	2,685
Purchased services	569,095	569,095	414,388	154,707	528,661
Supplies and materials	10,000	10,000	1,176	8,824	-
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total	<u>816,095</u>	<u>816,095</u>	<u>432,703</u>	<u>383,392</u>	<u>543,808</u>
Total general administration	<u>2,702,272</u>	<u>2,702,272</u>	<u>2,496,914</u>	<u>205,358</u>	<u>2,402,867</u>

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See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
School administration					
Office of the principal services					
Salaries	\$ 3,123,415	\$ 3,123,415	\$ 3,227,088	\$ (103,673)	\$ 3,067,231
Employee benefits	582,944	582,944	740,725	(157,781)	845,558
Purchased services	81,931	81,931	66,641	15,290	77,157
Supplies and materials	30,275	30,275	24,400	5,875	22,130
Capital outlay	3,000	3,000	-	3,000	-
Other objects	<u>14,250</u>	<u>14,250</u>	<u>1,653</u>	<u>12,597</u>	<u>1,988</u>
Total	<u>3,835,815</u>	<u>3,835,815</u>	<u>4,060,507</u>	<u>(224,692)</u>	<u>4,014,064</u>
Total school administration	<u>3,835,815</u>	<u>3,835,815</u>	<u>4,060,507</u>	<u>(224,692)</u>	<u>4,014,064</u>
Business					
Direction of business support services					
Salaries	76,806	76,806	57,570	19,236	70,947
Employee benefits	20,123	20,123	16,479	3,644	20,634
Purchased services	6,000	6,000	63,365	(57,365)	3,775
Supplies and materials	2,500	2,500	832	1,668	2,310
Other objects	<u>72,000</u>	<u>72,000</u>	<u>176,070</u>	<u>(104,070)</u>	<u>81,355</u>
Total	<u>177,429</u>	<u>177,429</u>	<u>314,316</u>	<u>(136,887)</u>	<u>179,021</u>
Fiscal services					
Salaries	268,881	268,881	228,017	40,864	218,532
Employee benefits	47,591	47,591	37,144	10,447	52,525
Purchased services	108,500	108,500	31,325	77,175	76,776
Supplies and materials	3,000	3,000	3,095	(95)	592
Capital outlay	13,000	13,000	3,409	9,591	1,557
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>990</u>	<u>(990)</u>	<u>-</u>
Total	<u>440,972</u>	<u>440,972</u>	<u>303,980</u>	<u>136,992</u>	<u>349,982</u>
Operation and maintenance of plant services					
Purchased services	227,000	227,000	233,331	(6,331)	301,065
Supplies and materials	12,000	12,000	10,614	1,386	7,627
Capital outlay	53,064	53,064	-	53,064	26,938
Non-capitalized equipment	<u>1,223</u>	<u>1,223</u>	<u>-</u>	<u>1,223</u>	<u>1,223</u>
Total	<u>293,287</u>	<u>293,287</u>	<u>243,945</u>	<u>49,342</u>	<u>336,853</u>
Pupil transportation services					
Employee benefits	<u>4,499</u>	<u>4,499</u>	<u>3,208</u>	<u>1,291</u>	<u>3,711</u>
Total	<u>4,499</u>	<u>4,499</u>	<u>3,208</u>	<u>1,291</u>	<u>3,711</u>

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See Auditors' Report and Notes to Required Supplementary Information

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Food services					
Salaries	\$ 865,836	\$ 865,836	\$ 951,839	\$ (86,003)	\$ 912,549
Employee benefits	49,887	49,887	43,591	6,296	55,859
Purchased services	768,841	768,841	711,194	57,647	822,753
Supplies and materials	92,000	92,000	294,819	(202,819)	182,116
Capital outlay	5,000	5,000	-	5,000	3,550
Non-capitalized equipment	-	-	23,121	(23,121)	-
Total	<u>1,781,564</u>	<u>1,781,564</u>	<u>2,024,564</u>	<u>(243,000)</u>	<u>1,976,827</u>
Total business	<u>2,697,751</u>	<u>2,697,751</u>	<u>2,890,013</u>	<u>(192,262)</u>	<u>2,846,394</u>
Central					
Direction of central support services					
Salaries	235,850	235,850	222,658	13,192	224,997
Employee benefits	65,878	65,878	49,177	16,701	64,361
Purchased services	33,000	33,000	21,833	11,167	22,005
Supplies and materials	5,000	5,000	2,855	2,145	2,539
Total	<u>339,728</u>	<u>339,728</u>	<u>296,523</u>	<u>43,205</u>	<u>313,902</u>
Planning, research, development and evaluation services					
Purchased services	6,000	6,000	-	6,000	-
Total	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Information services					
Salaries	212,879	212,879	217,667	(4,788)	222,775
Purchased services	75,000	75,000	31,523	43,477	65,347
Supplies and materials	-	-	10,685	(10,685)	-
Capital outlay	2,000	2,000	-	2,000	850
Other objects	1,000	1,000	580	420	-
Total	<u>290,879</u>	<u>290,879</u>	<u>260,455</u>	<u>30,424</u>	<u>288,972</u>
Staff services					
Salaries	358,834	358,834	308,463	50,371	314,104
Employee benefits	314,706	314,706	308,867	5,839	546,065
Purchased services	124,350	124,350	180,586	(56,236)	126,684
Supplies and materials	4,500	4,500	1,993	2,507	2,720
Other objects	1,000	1,000	60	940	630
Total	<u>803,390</u>	<u>803,390</u>	<u>799,969</u>	<u>3,421</u>	<u>990,203</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Data processing services					
Salaries	\$ 649,459	\$ 649,459	\$ 655,065	\$ (5,606)	\$ 624,826
Employee benefits	85,519	85,519	134,253	(48,734)	144,659
Purchased services	804,497	804,497	554,442	250,055	627,608
Supplies and materials	75,500	75,500	104,901	(29,401)	103,641
Capital outlay	512,000	512,000	45,633	466,367	353,630
Non-capitalized equipment	-	-	168,881	(168,881)	-
Total	<u>2,126,975</u>	<u>2,126,975</u>	<u>1,663,175</u>	<u>463,800</u>	<u>1,854,364</u>
Total central	<u>3,566,972</u>	<u>3,566,972</u>	<u>3,020,122</u>	<u>546,850</u>	<u>3,447,441</u>
Total support services	<u>22,570,186</u>	<u>22,570,186</u>	<u>21,183,623</u>	<u>1,386,563</u>	<u>22,216,792</u>
Community services					
Salaries	2,013	2,013	53	1,960	-
Purchased services	155,056	155,056	101,606	53,450	93,717
Supplies and materials	16,532	16,532	1,096	15,436	2,272
Capital outlay	3,000	3,000	-	3,000	-
Other objects	-	-	2,390	(2,390)	-
Total community services	<u>176,601</u>	<u>176,601</u>	<u>105,145</u>	<u>71,456</u>	<u>95,989</u>
Payments to other districts and governmental units					
Payments for special education programs					
Purchased services	-	-	1,260	(1,260)	-
Other objects	-	-	338,414	(338,414)	(3,278)
Total	<u>-</u>	<u>-</u>	<u>339,674</u>	<u>(339,674)</u>	<u>(3,278)</u>
Other payments to in-state governmental units					
Other objects	-	-	117,011	(117,011)	20,315
Total	<u>-</u>	<u>-</u>	<u>117,011</u>	<u>(117,011)</u>	<u>20,315</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Payments for special education programs - tuition					
Other objects	\$ 2,625,000	\$ 2,625,000	\$ 2,246,374	\$ 378,626	\$ 2,445,648
Total	2,625,000	2,625,000	2,246,374	378,626	2,445,648
Payments for other programs - tuition					
Other objects	-	-	-	-	140,202
Total	-	-	-	-	140,202
Total payments to other districts and governmental units	2,625,000	2,625,000	2,703,059	(78,059)	2,602,887
Total expenditures	74,076,632	74,076,632	75,179,213	(1,102,581)	75,149,814
Excess (deficiency) of revenues over expenditures	1,348,435	1,348,435	732,288	(616,147)	9,968,434
Other financing sources (uses)					
Capital lease proceeds	-	-	147,000	147,000	2,290,896
Transfer for principal on capital leases	-	(830,000)	(829,566)	434	(497,973)
Transfer to pay principal on revenue bonds	-	-	(1,412,301)	(1,412,301)	(2,592,994)
Transfer to capital projects fund	(1,500,000)	(6,000,000)	-	6,000,000	-
Total other financing sources (uses)	(1,500,000)	(6,830,000)	(2,094,867)	4,735,133	(800,071)
Net change in fund balance	\$ (151,565)	\$ (5,481,565)	(1,362,579)	\$ 4,118,986	9,168,363
Fund balance, beginning of year			22,230,956		13,062,593
Fund balance, end of year			\$ 20,868,377		\$ 22,230,956

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019					2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Revenues						
Local sources						
General levy	\$ 6,947,412	\$ 6,947,412	\$ 7,006,561	\$ 59,149	\$ 8,186,184	
Corporate personal property replacement taxes	237,762	237,762	231,182	(6,580)	265,887	
Investment income	4,200	4,200	23,976	19,776	24,869	
Rentals	75,000	75,000	65,032	(9,968)	77,989	
Refund of prior years' expenditures	-	-	353,851	353,851	10,837	
Other	-	-	25,000	25,000	4,090	
Total local sources	<u>7,264,374</u>	<u>7,264,374</u>	<u>7,705,602</u>	<u>441,228</u>	<u>8,569,856</u>	
State sources						
Evidence based funding	-	-	-	-	1,500,000	
Total state sources	-	-	-	-	1,500,000	
Total revenues	<u>7,264,374</u>	<u>7,264,374</u>	<u>7,705,602</u>	<u>441,228</u>	<u>10,069,856</u>	
Expenditures						
Support services						
Business						
Direction of business support services						
Salaries	-	-	34,542	(34,542)	42,568	
Employee benefits	-	-	2,185	(2,185)	3,474	
Total	-	-	36,727	(36,727)	46,042	
Facilities acquisition and construction service						
Capital outlay	-	-	-	-	7,740	
Total	-	-	-	-	7,740	

See Auditors' Report and Notes to ⁷²Required Supplementary Information

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019					2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Operation and maintenance of plant services						
Salaries	\$ 3,299,622	\$ 3,299,622	\$ 3,275,784	\$ 23,838	\$ 2,932,906	
Employee benefits	565,406	565,406	599,838	(34,432)	734,102	
Purchased services	1,646,525	1,646,525	1,671,970	(25,445)	1,748,400	
Supplies and materials	1,706,300	1,706,300	1,737,575	(31,275)	1,678,623	
Capital outlay	474,476	474,476	777,826	(303,350)	41,643	
Non-capitalized equipment	800	800	210,485	(209,685)	3,866	
Total	<u>7,693,129</u>	<u>7,693,129</u>	<u>8,273,478</u>	<u>(580,349)</u>	<u>7,139,540</u>	
Total business	<u>7,693,129</u>	<u>7,693,129</u>	<u>8,310,205</u>	<u>(617,076)</u>	<u>7,193,322</u>	
Total support services	<u>7,693,129</u>	<u>7,693,129</u>	<u>8,310,205</u>	<u>(617,076)</u>	<u>7,193,322</u>	
Total expenditures	<u>7,693,129</u>	<u>7,693,129</u>	<u>8,310,205</u>	<u>(617,076)</u>	<u>7,193,322</u>	
Excess (deficiency) of revenues over expenditures	<u>(428,755)</u>	<u>(428,755)</u>	<u>(604,603)</u>	<u>(175,848)</u>	<u>2,876,534</u>	
Other financing sources (uses)						
Transfer among funds	-	4,000,000	-	(4,000,000)	-	
Transfer to capital projects fund	<u>(2,000,000)</u>	<u>(7,000,000)</u>	<u>-</u>	<u>7,000,000</u>	<u>-</u>	
Total other financing sources (uses)	<u>(2,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>	
Net change in fund balance	<u>\$ (2,428,755)</u>	<u>\$ (3,428,755)</u>	<u>(604,603)</u>	<u>\$ 2,824,152</u>	<u>2,876,534</u>	
Fund balance, beginning of year			<u>4,458,322</u>		<u>1,581,788</u>	
Fund balance, end of year			<u>\$ 3,853,719</u>		<u>\$ 4,458,322</u>	

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2018 ACTUAL
Revenues					
Local sources					
General levy	\$ 3,152,648	\$ 3,152,648	\$ 3,156,951	\$ 4,303	\$ 3,695,062
Investment income	<u>1,600</u>	<u>1,600</u>	<u>9,301</u>	<u>7,701</u>	<u>9,653</u>
Total local sources	<u>3,154,248</u>	<u>3,154,248</u>	<u>3,166,252</u>	<u>12,004</u>	<u>3,704,715</u>
State sources					
Transportation - regular/vocational	17,759	17,759	21,392	3,633	17,930
Transportation - special education	<u>1,996,848</u>	<u>1,996,848</u>	<u>2,382,792</u>	<u>385,944</u>	<u>2,038,269</u>
Total state sources	<u>2,014,607</u>	<u>2,014,607</u>	<u>2,404,184</u>	<u>389,577</u>	<u>2,056,199</u>
Total revenues	<u>5,168,855</u>	<u>5,168,855</u>	<u>5,570,436</u>	<u>401,581</u>	<u>5,760,914</u>
Expenditures					
Support Services					
Business					
Pupil transportation services					
Salaries	32,000	32,000	23,028	8,972	28,379
Employee benefits	1,662	1,662	1,457	205	1,746
Purchased services	3,778,779	3,778,779	3,716,749	62,030	3,476,899
Supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>803</u>
Total	<u>3,813,441</u>	<u>3,813,441</u>	<u>3,741,234</u>	<u>72,207</u>	<u>3,507,827</u>
Total business	<u>3,813,441</u>	<u>3,813,441</u>	<u>3,741,234</u>	<u>72,207</u>	<u>3,507,827</u>
Total support services	<u>3,813,441</u>	<u>3,813,441</u>	<u>3,741,234</u>	<u>72,207</u>	<u>3,507,827</u>
Total expenditures	<u>3,813,441</u>	<u>3,813,441</u>	<u>3,741,234</u>	<u>72,207</u>	<u>3,507,827</u>
Excess (deficiency) of revenues over expenditures	<u>1,355,414</u>	<u>1,355,414</u>	<u>1,829,202</u>	<u>473,788</u>	<u>2,253,087</u>

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Other financing sources (uses)					
Transfer among funds	\$ -	\$ (4,000,000)	\$ -	\$ 4,000,000	\$ -
Total other financing sources (uses)	<u>-</u>	<u>(4,000,000)</u>	<u>-</u>	<u>4,000,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,355,414</u>	<u>\$ (2,644,586)</u>	1,829,202	<u>\$ 4,473,788</u>	2,253,087
Fund balance, beginning of year			<u>3,654,869</u>		<u>1,401,782</u>
Fund balance, end of year			<u>\$ 5,484,071</u>		<u>\$ 3,654,869</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019					2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Revenues						
Local sources						
General levy	\$ 4,079,296	\$ 4,079,296	\$ 2,046,543	\$ (2,032,753)	\$	2,398,230
Social security/Medicare only levy	-	-	2,046,543	2,046,543		2,398,230
Corporate personal property replacement taxes	-	-	44,743	44,743		45,865
Investment income	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>		<u>-</u>
Total local sources	<u>4,081,796</u>	<u>4,081,796</u>	<u>4,137,829</u>	<u>56,033</u>		<u>4,842,325</u>
Total revenues	<u>4,081,796</u>	<u>4,081,796</u>	<u>4,137,829</u>	<u>56,033</u>		<u>4,842,325</u>
Expenditures						
Instruction						
Regular programs	409,107	409,107	583,818	(174,711)		540,013
Special education programs	336,455	336,455	513,953	(177,498)		523,001
Remedial and supplemental programs K - 12	-	-	3,060	(3,060)		2,203
Interscholastic programs	22,519	22,519	32,235	(9,716)		35,625
Gifted programs	9,880	9,880	12,083	(2,203)		10,324
Bilingual programs	<u>2,748</u>	<u>2,748</u>	<u>2,523</u>	<u>225</u>		<u>2,048</u>
Total instruction	<u>780,709</u>	<u>780,709</u>	<u>1,147,672</u>	<u>(366,963)</u>		<u>1,113,214</u>
Support services						
Pupils						
Attendance and social work services	25,180	25,180	28,643	(3,463)		25,595
Health services	29,993	29,993	18,999	10,994		19,808
Psychological services	6,119	6,119	7,271	(1,152)		5,869
Speech pathology and audiology services	<u>15,303</u>	<u>15,303</u>	<u>13,535</u>	<u>1,768</u>		<u>14,980</u>
Total pupils	<u>76,595</u>	<u>76,595</u>	<u>68,448</u>	<u>8,147</u>		<u>66,252</u>
Instructional staff						
Improvement of instructional staff	48,009	48,009	41,972	6,037		38,037
Educational media services	38,882	38,882	24,188	14,694		19,439
Assessment and testing	<u>8,842</u>	<u>8,842</u>	<u>20,863</u>	<u>(12,021)</u>		<u>15,369</u>
Total instructional staff	<u>95,733</u>	<u>95,733</u>	<u>87,023</u>	<u>8,710</u>		<u>72,845</u>

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See Auditors' Report and Notes to Required Supplementary Information

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019					2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
General administration						
Board of education services	\$ 1,052	\$ 1,052	\$ -	\$ 1,052	\$ -	
Executive administration services	17,977	17,977	17,185	792	16,339	
Special area administration services	-	-	357	(357)	255	
Total general administration	<u>19,029</u>	<u>19,029</u>	<u>17,542</u>	<u>1,487</u>	<u>16,594</u>	
School administration						
Office of the principal services	<u>201,170</u>	<u>201,170</u>	<u>204,439</u>	<u>(3,269)</u>	<u>210,216</u>	
Total school administration	<u>201,170</u>	<u>201,170</u>	<u>204,439</u>	<u>(3,269)</u>	<u>210,216</u>	
Business						
Direction of business support services	1,994	1,994	1,394	600	1,160	
Fiscal services	61,728	61,728	37,314	24,414	39,912	
Operations and maintenance of plant services	566,279	566,279	547,815	18,464	514,166	
Pupil transportation services	498	498	348	150	290	
Food services	<u>64,230</u>	<u>64,230</u>	<u>54,784</u>	<u>9,446</u>	<u>53,096</u>	
Total business	<u>694,729</u>	<u>694,729</u>	<u>641,655</u>	<u>53,074</u>	<u>608,624</u>	
Central						
Direction of central support services	20,682	20,682	10,932	9,750	12,481	
Planning, research, development and evaluation services	32,267	32,267	-	32,267	-	
Information services	-	-	24,567	(24,567)	25,802	
Staff services	56,862	56,862	38,662	18,200	30,104	
Data processing services	<u>69,293</u>	<u>69,293</u>	<u>92,350</u>	<u>(23,057)</u>	<u>90,415</u>	
Total central	<u>179,104</u>	<u>179,104</u>	<u>166,511</u>	<u>12,593</u>	<u>158,802</u>	
Other supporting services						
Other supporting services	<u>882</u>	<u>882</u>	<u>-</u>	<u>882</u>	<u>-</u>	
Total support services	<u>1,267,242</u>	<u>1,267,242</u>	<u>1,185,618</u>	<u>81,624</u>	<u>1,133,333</u>	

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See Auditors' Report and Notes to Required Supplementary Information

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Community services	\$ -	\$ -	\$ 2	\$ (2)	\$ 23
Total expenditures	<u>2,047,951</u>	<u>2,047,951</u>	<u>2,333,292</u>	<u>(285,341)</u>	<u>2,246,570</u>
Net change in fund balance	<u>\$ 2,033,845</u>	<u>\$ 2,033,845</u>	1,804,537	<u>\$ (229,308)</u>	2,595,755
Fund balance, beginning of year			<u>3,965,848</u>		<u>1,370,093</u>
Fund balance, end of year			<u>\$ 5,770,385</u>		<u>\$ 3,965,848</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

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

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of an resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The Board of Education amended the budget on April 30, 2019.

Budget Reconciliations

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (GAAP basis) includes "on-behalf" payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts in the Educational Accounts of the General Fund. The differences between the budget and GAAP basis are as follows:

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 75,911,501	\$ 75,179,213
To adjust for on-behalf payments received	21,350,696	-
To adjust for on-behalf payments made	-	21,350,696
General Fund GAAP Basis	<u>\$ 97,262,197</u>	<u>\$ 96,529,909</u>

Excess of Expenditures over Budget

For the year ended June 30, 2019, expenditures exceeded budget in the General Fund, Operations and Maintenance Fund and the Municipal Retirement/Social Security Fund by \$1,156,804, \$562,987 and \$285,341, respectively. These excess were funded by available financial resources.

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2018 ACTUAL
Revenues					
Local sources					
General levy	\$ 5,488,971	\$ 4,076,670	\$ 3,845,071	\$ (231,599)	\$ 6,605,193
Investment income	<u>-</u>	<u>-</u>	<u>3,879</u>	<u>3,879</u>	<u>4,026</u>
Total local sources	<u>5,488,971</u>	<u>4,076,670</u>	<u>3,848,950</u>	<u>(227,720)</u>	<u>6,609,219</u>
Total revenues	<u>5,488,971</u>	<u>4,076,670</u>	<u>3,848,950</u>	<u>(227,720)</u>	<u>6,609,219</u>
Expenditures					
Debt services					
Payments on long term debt					
Interest on long term debt	862,888	862,888	733,168	129,720	694,139
Principal payments on long term debt	<u>5,405,000</u>	<u>5,405,000</u>	<u>6,208,247</u>	<u>(803,247)</u>	<u>7,610,712</u>
Total	<u>6,267,888</u>	<u>6,267,888</u>	<u>6,941,415</u>	<u>(673,527)</u>	<u>8,304,851</u>
Other debt service					
Purchased services	-	-	295,442	(295,442)	21,706
Other objects	<u>569,185</u>	<u>445,422</u>	<u>-</u>	<u>445,422</u>	<u>-</u>
Total	<u>569,185</u>	<u>445,422</u>	<u>295,442</u>	<u>149,980</u>	<u>21,706</u>
Total debt services	<u>6,837,073</u>	<u>6,713,310</u>	<u>7,236,857</u>	<u>(523,547)</u>	<u>8,326,557</u>
Total expenditures	<u>6,837,073</u>	<u>6,713,310</u>	<u>7,236,857</u>	<u>(523,547)</u>	<u>8,326,557</u>
Excess (deficiency) of revenues over expenditures	<u>(1,348,102)</u>	<u>(2,636,640)</u>	<u>(3,387,907)</u>	<u>(751,267)</u>	<u>(1,717,338)</u>
Other financing sources (uses)					
Premium on bonds sold	-	-	265,670	265,670	-
Transfer for principal on capital leases	-	830,000	829,566	(434)	497,973
Transfer to pay principal on revenue bonds	<u>-</u>	<u>-</u>	<u>1,412,301</u>	<u>1,412,301</u>	<u>2,592,994</u>
Total other financing sources (uses)	<u>-</u>	<u>830,000</u>	<u>2,507,537</u>	<u>1,677,537</u>	<u>3,090,967</u>
Net change in fund balance	<u>\$ (1,348,102)</u>	<u>\$ (1,806,640)</u>	<u>(880,370)</u>	<u>\$ 926,270</u>	<u>1,373,629</u>
Fund balance, beginning of year			<u>6,744,079</u>		<u>5,370,450</u>
Fund balance, end of year			<u>\$ 5,863,709</u>		<u>\$ 6,744,079</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
Investment income	\$ -	\$ -	\$ 164,849	\$ 164,849	\$ -
Total local sources	-	-	164,849	164,849	-
Total revenues	-	-	164,849	164,849	-
Expenditures					
Support services					
Business					
Facilities acquisition and construction service					
Purchased services	-	-	945,163	(945,163)	1,028,167
Supplies and materials	-	-	37,111	(37,111)	-
Capital outlay	33,817,021	33,817,021	22,450,681	11,366,340	8,197,618
Non-capitalized equipment	-	-	160,278	(160,278)	-
Total	33,817,021	33,817,021	23,593,233	10,223,788	9,225,785
Total business	33,817,021	33,817,021	23,593,233	10,223,788	9,225,785
Total support services	33,817,021	33,817,021	23,593,233	10,223,788	9,225,785
Total expenditures	33,817,021	33,817,021	23,593,233	10,223,788	9,225,785
Excess (deficiency) of revenues over expenditures	(33,817,021)	(33,817,021)	(23,428,384)	10,388,637	(9,225,785)
Other financing sources (uses)					
Principal on bonds sold	37,500,000	30,154,000	27,890,000	(2,264,000)	-
Premium on bonds sold	-	-	2,113,060	2,113,060	-
Transfer to capital projects fund	3,500,000	13,000,000	-	(13,000,000)	-
Total other financing sources (uses)	41,000,000	43,154,000	30,003,060	(13,150,940)	-
Net change in fund balance	\$ 7,182,979	\$ 9,336,979	6,574,676	\$ (2,762,303)	(9,225,785)
Fund balance (deficit), beginning of year			(4,283,703)		4,942,082
Fund balance (deficit), end of year			\$ 2,290,973		\$ (4,283,703)

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
FIRE PREVENTION AND LIFE SAFETY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
Investment income	\$ 275	\$ 275	\$ 1,644	\$ 1,369	\$ 1,705
Total local sources	<u>275</u>	<u>275</u>	<u>1,644</u>	<u>1,369</u>	<u>1,705</u>
Total revenues	<u>275</u>	<u>275</u>	<u>1,644</u>	<u>1,369</u>	<u>1,705</u>
Expenditures					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 275</u>	<u>\$ 275</u>	1,644	<u>\$ 1,369</u>	1,705
Fund balance, beginning of year			<u>115,172</u>		<u>113,467</u>
Fund balance, end of year			<u>\$ 116,816</u>		<u>\$ 115,172</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2019

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash and investments	\$ 15,267,307	\$ 3,501,278	\$ 3,952,957	\$ 22,721,542
Receivables (net allowance for uncollectibles):				
Property taxes	25,282,678	829,216	285,937	26,397,831
Replacement taxes	186,384	-	-	186,384
Intergovernmental	<u>1,511,199</u>	<u>-</u>	<u>-</u>	<u>1,511,199</u>
Total assets	<u>\$ 42,247,568</u>	<u>\$ 4,330,494</u>	<u>\$ 4,238,894</u>	<u>\$ 50,816,956</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 2,668,943	\$ -	\$ -	\$ 2,668,943
Salaries and wages payable	232,874	-	-	232,874
Payroll deductions payable	<u>93,656</u>	<u>-</u>	<u>-</u>	<u>93,656</u>
Total liabilities	<u>2,995,473</u>	<u>-</u>	<u>-</u>	<u>2,995,473</u>
Deferred inflows of resources				
Property taxes levied for a future period	25,134,343	824,351	284,259	26,242,953
Unavailable state and federal aid receivable	<u>710,153</u>	<u>-</u>	<u>-</u>	<u>710,153</u>
Total deferred inflows of resources	<u>25,844,496</u>	<u>824,351</u>	<u>284,259</u>	<u>26,953,106</u>
Fund balance				
Restricted	-	3,506,143	-	3,506,143
Unassigned	<u>13,407,599</u>	<u>-</u>	<u>3,954,635</u>	<u>17,362,234</u>
Total fund balance	<u>13,407,599</u>	<u>3,506,143</u>	<u>3,954,635</u>	<u>20,868,377</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 42,247,568</u>	<u>\$ 4,330,494</u>	<u>\$ 4,238,894</u>	<u>\$ 50,816,956</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2019

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 50,741,663	\$ 1,687,858	\$ 573,925	\$ 53,003,446
Corporate personal property replacement taxes	1,173,735	-	-	1,173,735
State aid	34,875,206	-	-	34,875,206
Federal aid	3,039,864	-	-	3,039,864
Investment income	642,557	-	213,857	856,414
Other	<u>4,313,532</u>	<u>-</u>	<u>-</u>	<u>4,313,532</u>
Total revenues	<u>94,786,557</u>	<u>1,687,858</u>	<u>787,782</u>	<u>97,262,197</u>
Expenditures				
Current:				
Instruction:				
Regular programs	40,271,739	-	-	40,271,739
Special programs	9,168,315	-	-	9,168,315
Other instructional programs	1,645,837	-	-	1,645,837
State retirement contributions	21,350,696	-	-	21,350,696
Support Services:				
Pupils	4,018,248	-	-	4,018,248
Instructional staff	4,678,686	-	-	4,678,686
General administration	2,064,211	432,703	-	2,496,914
School administration	4,060,507	-	-	4,060,507
Business	2,639,451	-	-	2,639,451
Transportation	3,208	-	-	3,208
Operations and maintenance	243,945	-	-	243,945
Central	2,974,489	-	-	2,974,489
Community services	105,145	-	-	105,145
Payments to other districts and gov't units	2,703,059	-	-	2,703,059
Capital outlay	<u>169,670</u>	<u>-</u>	<u>-</u>	<u>169,670</u>
Total expenditures	<u>96,097,206</u>	<u>432,703</u>	<u>-</u>	<u>96,529,909</u>
Excess (deficiency) of revenues over expenditures	<u>(1,310,649)</u>	<u>1,255,155</u>	<u>787,782</u>	<u>732,288</u>
Other financing sources (uses)				
Transfers (out)	(2,241,867)	-	-	(2,241,867)
Capital lease value	<u>147,000</u>	<u>-</u>	<u>-</u>	<u>147,000</u>
Total other financing sources (uses)	<u>(2,094,867)</u>	<u>-</u>	<u>-</u>	<u>(2,094,867)</u>
Net change in fund balance	(3,405,516)	1,255,155	787,782	(1,362,579)
Fund balance, beginning of year	<u>16,813,115</u>	<u>2,250,988</u>	<u>3,166,853</u>	<u>22,230,956</u>
Fund balance, end of year	<u>\$ 13,407,599</u>	<u>\$ 3,506,143</u>	<u>\$ 3,954,635</u>	<u>\$ 20,868,377</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 50,155,826	\$ 50,155,826	\$ 45,632,673	\$ (4,523,153)	\$ 52,987,920
Special education levy	-	-	5,108,990	5,108,990	5,948,408
Corporate personal property replacement taxes	1,000,000	1,000,000	1,173,735	173,735	990,964
Summer school tuition from pupils or parents (in state)	40,000	40,000	-	(40,000)	3,750
Summer school tuition from other sources (in state)	-	-	4,025	4,025	3,425
Investment income	120,000	120,000	642,557	522,557	369,065
Sales to pupils - lunch	623,679	623,679	716,802	93,123	704,755
Sales to pupils - breakfast	9,993	9,993	11,515	1,522	10,644
Sales to adults	3,126	3,126	2,842	(284)	5,040
Fees	435,763	435,763	65,536	(370,227)	68,097
Other pupil activity revenue	-	-	31,649	31,649	33,286
Rentals - regular textbook	350,272	350,272	362,833	12,561	362,072
Other - textbooks	59,768	59,768	-	(59,768)	-
Contributions and donations from private sources	10,500	10,500	(27,989)	(38,489)	29,589
Services provided other LEA's	-	-	-	-	(220)
Refund of prior years' expenditures	-	-	209,587	209,587	130,186
Payments of surplus monies from TIF districts	3,000,000	3,000,000	2,151,118	(848,882)	3,794,921
Proceeds from vendor contracts	310,000	310,000	-	(310,000)	261,059
Other local fees	-	-	5,569	5,569	3,124
Other	-	-	780,045	780,045	818,119
Total local sources	<u>56,118,927</u>	<u>56,118,927</u>	<u>56,871,487</u>	<u>752,560</u>	<u>66,524,204</u>
State sources					
Evidence based funding	11,012,499	11,012,499	11,324,688	312,189	9,654,682
Special education - private facility tuition	858,771	858,771	919,414	60,643	940,160
Special education - extraordinary	-	-	-	-	182,286
Special education - personnel	-	-	-	-	253,466
Special education - orphanage - individual	1,201,520	1,201,520	846,172	(355,348)	589,308
Special education - orphanage - summer	80,000	80,000	81,106	1,106	216,386
Special education - summer school	40,000	40,000	-	(40,000)	37,910
CTE - Other	-	-	11,995	11,995	5,755

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Bilingual education - downstate - TPI	\$ 17,800	\$ 17,800	\$ -	\$ (17,800)	\$ 10,968
State free lunch & breakfast	6,324	6,324	6,698	374	7,256
Early childhood - block grant	295,071	295,071	295,071	-	415,001
Other restricted revenue from state sources	<u>12,184</u>	<u>12,184</u>	<u>39,366</u>	<u>27,182</u>	<u>74,431</u>
Total state sources	<u>13,524,169</u>	<u>13,524,169</u>	<u>13,524,510</u>	<u>341</u>	<u>12,387,609</u>
Federal sources					
National school lunch program	442,000	442,000	444,060	2,060	515,944
School breakfast program	27,000	27,000	36,257	9,257	30,804
Fresh fruits & vegetables	-	-	144,593	144,593	156,234
Title I - Low income	460,123	460,123	443,771	(16,352)	299,395
Title I - Low income - neglected, private	29,389	29,389	19,148	(10,241)	18,310
Title IV - Safe & drug free schools - formula	27,841	27,841	23,903	(3,938)	15,642
Federal - special education - preschool flow-through	1,967,246	1,967,246	41,676	(1,925,570)	74,078
Federal - special education - IDEA - flow-through/low incident	-	-	1,220,848	1,220,848	1,648,500
Federal - special education - IDEA - discretionary	98,319	98,319	-	(98,319)	-
Title III - English language acquisition	-	-	16,889	16,889	-
Title II - Teacher quality	-	-	90,544	90,544	72,859
Medicaid matching funds - administrative outreach	-	-	64,172	64,172	68,854
Medicaid matching funds - fee-for-service program	<u>400,000</u>	<u>400,000</u>	<u>494,003</u>	<u>94,003</u>	<u>396,606</u>
Total federal sources	<u>3,451,918</u>	<u>3,451,918</u>	<u>3,039,864</u>	<u>(412,054)</u>	<u>3,297,226</u>
Total revenues	<u>73,095,014</u>	<u>73,095,014</u>	<u>73,435,861</u>	<u>340,847</u>	<u>82,209,039</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Expenditures					
Instruction					
Regular programs					
Salaries	\$ 30,535,300	\$ 30,535,300	\$ 33,619,101	\$ (3,083,801)	\$ 29,763,699
Employee benefits	4,294,376	4,294,376	5,686,664	(1,392,288)	6,150,471
Purchased services	183,672	183,672	174,697	8,975	117,318
Supplies and materials	666,866	666,866	634,074	32,792	416,123
Capital outlay	2,524	2,524	11,281	(8,757)	34,452
Other objects	-	-	1,505	(1,505)	878
Non-capitalized equipment	-	-	155,698	(155,698)	2,300,329
Total	<u>35,682,738</u>	<u>35,682,738</u>	<u>40,283,020</u>	<u>(4,600,282)</u>	<u>38,783,270</u>
Pre-K programs					
Supplies and materials	<u>129,613</u>	<u>129,613</u>	-	<u>129,613</u>	-
Total	<u>129,613</u>	<u>129,613</u>	-	<u>129,613</u>	-
Special education programs					
Salaries	8,354,405	8,354,405	7,172,082	1,182,323	7,164,660
Employee benefits	1,242,646	1,242,646	1,158,308	84,338	1,601,438
Purchased services	297,525	297,525	298,314	(789)	268,727
Supplies and materials	140,634	140,634	141,902	(1,268)	306,694
Capital outlay	50,000	50,000	90,214	(40,214)	85,467
Other objects	8,000	8,000	115	7,885	5,115
Non-capitalized equipment	-	-	10,206	(10,206)	-
Total	<u>10,093,210</u>	<u>10,093,210</u>	<u>8,871,141</u>	<u>1,222,069</u>	<u>9,432,101</u>
Remedial and supplemental programs K - 12					
Salaries	359,729	359,729	262,848	96,881	230,053
Employee benefits	31,643	31,643	21,519	10,124	14,198
Purchased services	10,954	10,954	21,317	(10,363)	5,952
Supplies and materials	<u>6,858</u>	<u>6,858</u>	<u>81,704</u>	<u>(74,846)</u>	<u>47,681</u>
Total	<u>409,184</u>	<u>409,184</u>	<u>387,388</u>	<u>21,796</u>	<u>297,884</u>
Interscholastic programs					
Salaries	293,335	293,335	339,319	(45,984)	373,000
Employee benefits	542,777	542,777	49,532	493,245	62,781
Purchased services	<u>11,000</u>	<u>11,000</u>	<u>9,455</u>	<u>1,545</u>	<u>8,610</u>
Total	<u>847,112</u>	<u>847,112</u>	<u>398,306</u>	<u>448,806</u>	<u>444,391</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Summer school programs					
Salaries	\$ 102,969	\$ 102,969	\$ 53,167	\$ 49,802	\$ 97,038
Employee benefits	51	51	-	51	-
Purchased services	2,000	2,000	-	2,000	-
Supplies and materials	<u>11,000</u>	<u>11,000</u>	<u>3,701</u>	<u>7,299</u>	<u>2,383</u>
Total	<u>116,020</u>	<u>116,020</u>	<u>56,868</u>	<u>59,152</u>	<u>99,421</u>
Gifted programs					
Salaries	906,048	906,048	855,194	50,854	829,248
Employee benefits	120,452	120,452	125,358	(4,906)	151,387
Supplies and materials	3,398	3,398	2,447	951	2,766
Other objects	<u>-</u>	<u>-</u>	<u>515</u>	<u>(515)</u>	<u>135</u>
Total	<u>1,029,898</u>	<u>1,029,898</u>	<u>983,514</u>	<u>46,384</u>	<u>983,536</u>
Driver's education programs					
Salaries	231,667	231,667	-	231,667	-
Purchased services	149,900	149,900	-	149,900	-
Supplies and materials	15,003	15,003	-	15,003	-
Other objects	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total	<u>397,070</u>	<u>397,070</u>	<u>-</u>	<u>397,070</u>	<u>-</u>
Bilingual programs					
Salaries	-	-	169,813	(169,813)	159,234
Employee benefits	-	-	19,632	(19,632)	23,934
Purchased services	-	-	35	(35)	-
Supplies and materials	<u>-</u>	<u>-</u>	<u>17,669</u>	<u>(17,669)</u>	<u>10,375</u>
Total	<u>-</u>	<u>-</u>	<u>207,149</u>	<u>(207,149)</u>	<u>193,543</u>
Total instruction	<u>48,704,845</u>	<u>48,704,845</u>	<u>51,187,386</u>	<u>(2,482,541)</u>	<u>50,234,146</u>
Support services					
Pupils					
Attendance and social work services					
Salaries	1,500,520	1,500,520	1,207,191	293,329	1,159,139
Employee benefits	124,219	124,219	212,988	(88,769)	247,817
Purchased services	52,065	52,065	50,775	1,290	59,933
Supplies and materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>434</u>
Total	<u>1,676,804</u>	<u>1,676,804</u>	<u>1,470,954</u>	<u>205,850</u>	<u>1,467,323</u>

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Guidance services					
Salaries	\$ 4,845	\$ 4,845	\$ 4,750	\$ 95	\$ 4,750
Supplies and materials	<u>1,261</u>	<u>1,261</u>	<u>597</u>	<u>664</u>	<u>1,136</u>
Total	<u>6,106</u>	<u>6,106</u>	<u>5,347</u>	<u>759</u>	<u>5,886</u>
Health services					
Salaries	613,444	613,444	621,021	(7,577)	600,567
Employee benefits	47,465	47,465	49,952	(2,487)	79,712
Purchased services	387,800	387,800	228,246	159,554	269,933
Supplies and materials	<u>10,000</u>	<u>10,000</u>	<u>10,921</u>	<u>(921)</u>	<u>1,477</u>
Total	<u>1,058,709</u>	<u>1,058,709</u>	<u>910,140</u>	<u>148,569</u>	<u>951,689</u>
Psychological services					
Salaries	464,684	464,684	469,584	(4,900)	428,181
Employee benefits	<u>57,630</u>	<u>57,630</u>	<u>81,865</u>	<u>(24,235)</u>	<u>97,424</u>
Total	<u>522,314</u>	<u>522,314</u>	<u>551,449</u>	<u>(29,135)</u>	<u>525,605</u>
Speech pathology and audiology services					
Salaries	1,345,207	1,345,207	931,693	413,514	1,168,208
Employee benefits	136,664	136,664	135,265	1,399	194,098
Purchased services	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total	<u>1,531,871</u>	<u>1,531,871</u>	<u>1,066,958</u>	<u>464,913</u>	<u>1,362,306</u>
Other support services - pupils					
Purchased services	<u>3,500</u>	<u>3,500</u>	<u>13,400</u>	<u>(9,900)</u>	<u>9,584</u>
Total	<u>3,500</u>	<u>3,500</u>	<u>13,400</u>	<u>(9,900)</u>	<u>9,584</u>
Total pupils	<u>4,799,304</u>	<u>4,799,304</u>	<u>4,018,248</u>	<u>781,056</u>	<u>4,322,393</u>
Instructional staff					
Improvement of instructional services					
Salaries	1,116,286	1,116,286	1,179,288	(63,002)	1,038,027
Employee benefits	404,732	404,732	299,595	105,137	242,244
Purchased services	779,593	779,593	1,031,772	(252,179)	986,853
Supplies and materials	807,180	807,180	313,494	493,686	989,049
Capital outlay	-	-	19,133	(19,133)	1,517
Other objects	<u>7,500</u>	<u>7,500</u>	<u>9,642</u>	<u>(2,142)</u>	<u>6,902</u>
Total	<u>3,115,291</u>	<u>3,115,291</u>	<u>2,852,924</u>	<u>262,367</u>	<u>3,264,592</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Educational media services					
Salaries	\$ 928,781	\$ 928,781	\$ 786,519	\$ 142,262	\$ 827,509
Employee benefits	85,243	85,243	98,383	(13,140)	122,483
Purchased services	150	150	9,898	(9,748)	1,835
Supplies and materials	<u>90,113</u>	<u>90,113</u>	<u>69,585</u>	<u>20,528</u>	<u>77,949</u>
Total	<u>1,104,287</u>	<u>1,104,287</u>	<u>964,385</u>	<u>139,902</u>	<u>1,029,776</u>
Assessment and testing					
Salaries	528,415	528,415	663,754	(135,339)	629,854
Employee benefits	80,157	80,157	112,645	(32,488)	135,276
Purchased services	<u>139,922</u>	<u>139,922</u>	<u>104,111</u>	<u>35,811</u>	<u>124,135</u>
Total	<u>748,494</u>	<u>748,494</u>	<u>880,510</u>	<u>(132,016)</u>	<u>889,265</u>
Total instructional staff	<u>4,968,072</u>	<u>4,968,072</u>	<u>4,697,819</u>	<u>270,253</u>	<u>5,183,633</u>
General administration					
Board of education services					
Salaries	35,700	35,700	14,047	21,653	15,005
Employee benefits	5,000	5,000	1,461	3,539	4,889
Purchased services	1,216,800	1,216,800	1,500,215	(283,415)	1,340,599
Supplies and materials	14,500	14,500	19,791	(5,291)	18,161
Other objects	<u>63,000</u>	<u>63,000</u>	<u>46,559</u>	<u>16,441</u>	<u>41,521</u>
Total	<u>1,335,000</u>	<u>1,335,000</u>	<u>1,582,073</u>	<u>(247,073)</u>	<u>1,420,175</u>
Executive administration services					
Salaries	330,161	330,161	306,269	23,892	300,229
Employee benefits	73,423	73,423	64,345	9,078	78,173
Purchased services	130,000	130,000	11,390	118,610	706
Supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>12,512</u>	<u>(512)</u>	<u>7,596</u>
Total	<u>545,584</u>	<u>545,584</u>	<u>394,516</u>	<u>151,068</u>	<u>386,704</u>
Special area administration services					
Salaries	5,034	5,034	25,231	(20,197)	24,712
Employee benefits	559	559	6,141	(5,582)	6,987
Purchased services	<u>-</u>	<u>-</u>	<u>56,250</u>	<u>(56,250)</u>	<u>20,481</u>
Total	<u>5,593</u>	<u>5,593</u>	<u>87,622</u>	<u>(82,029)</u>	<u>52,180</u>
Total general administration	<u>1,886,177</u>	<u>1,886,177</u>	<u>2,064,211</u>	<u>(178,034)</u>	<u>1,859,059</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
School administration					
Office of the principal services					
Salaries	\$ 3,123,415	\$ 3,123,415	\$ 3,227,088	\$ (103,673)	\$ 3,067,231
Employee benefits	582,944	582,944	740,725	(157,781)	845,558
Purchased services	81,931	81,931	66,641	15,290	77,157
Supplies and materials	30,275	30,275	24,400	5,875	22,130
Capital outlay	3,000	3,000	-	3,000	-
Other objects	<u>14,250</u>	<u>14,250</u>	<u>1,653</u>	<u>12,597</u>	<u>1,988</u>
Total	<u>3,835,815</u>	<u>3,835,815</u>	<u>4,060,507</u>	<u>(224,692)</u>	<u>4,014,064</u>
Total school administration	<u>3,835,815</u>	<u>3,835,815</u>	<u>4,060,507</u>	<u>(224,692)</u>	<u>4,014,064</u>
Business					
Direction of business support services					
Salaries	76,806	76,806	57,570	19,236	70,947
Employee benefits	20,123	20,123	16,479	3,644	20,634
Purchased services	6,000	6,000	63,365	(57,365)	3,775
Supplies and materials	2,500	2,500	832	1,668	2,310
Other objects	<u>72,000</u>	<u>72,000</u>	<u>176,070</u>	<u>(104,070)</u>	<u>81,355</u>
Total	<u>177,429</u>	<u>177,429</u>	<u>314,316</u>	<u>(136,887)</u>	<u>179,021</u>
Fiscal services					
Salaries	268,881	268,881	228,017	40,864	218,532
Employee benefits	47,591	47,591	37,144	10,447	52,525
Purchased services	108,500	108,500	31,325	77,175	76,776
Supplies and materials	3,000	3,000	3,095	(95)	592
Capital outlay	13,000	13,000	3,409	9,591	1,557
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>990</u>	<u>(990)</u>	<u>-</u>
Total	<u>440,972</u>	<u>440,972</u>	<u>303,980</u>	<u>136,992</u>	<u>349,982</u>
Operation and maintenance of plant services					
Purchased services	227,000	227,000	233,331	(6,331)	301,065
Supplies and materials	12,000	12,000	10,614	1,386	7,627
Capital outlay	53,064	53,064	-	53,064	26,938
Non-capitalized equipment	<u>1,223</u>	<u>1,223</u>	<u>-</u>	<u>1,223</u>	<u>1,223</u>
Total	<u>293,287</u>	<u>293,287</u>	<u>243,945</u>	<u>49,342</u>	<u>336,853</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Pupil transportation services					
Employee benefits	\$ 4,499	\$ 4,499	\$ 3,208	\$ 1,291	\$ 3,711
Total	<u>4,499</u>	<u>4,499</u>	<u>3,208</u>	<u>1,291</u>	<u>3,711</u>
Food services					
Salaries	865,836	865,836	951,839	(86,003)	912,549
Employee benefits	49,887	49,887	43,591	6,296	55,859
Purchased services	768,841	768,841	711,194	57,647	822,753
Supplies and materials	92,000	92,000	294,819	(202,819)	182,116
Capital outlay	5,000	5,000	-	5,000	3,550
Non-capitalized equipment	-	-	23,121	(23,121)	-
Total	<u>1,781,564</u>	<u>1,781,564</u>	<u>2,024,564</u>	<u>(243,000)</u>	<u>1,976,827</u>
Total business	<u>2,697,751</u>	<u>2,697,751</u>	<u>2,890,013</u>	<u>(192,262)</u>	<u>2,846,394</u>
Central					
Direction of central support services					
Salaries	235,850	235,850	222,658	13,192	224,997
Employee benefits	65,878	65,878	49,177	16,701	64,361
Purchased services	33,000	33,000	21,833	11,167	22,005
Supplies and materials	5,000	5,000	2,855	2,145	2,539
Total	<u>339,728</u>	<u>339,728</u>	<u>296,523</u>	<u>43,205</u>	<u>313,902</u>
Planning, research, development and evaluation services					
Purchased services	6,000	6,000	-	6,000	-
Total	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Information services					
Salaries	212,879	212,879	217,667	(4,788)	222,775
Purchased services	75,000	75,000	31,523	43,477	65,347
Supplies and materials	-	-	10,685	(10,685)	-
Capital outlay	2,000	2,000	-	2,000	850
Other objects	1,000	1,000	580	420	-
Total	<u>290,879</u>	<u>290,879</u>	<u>260,455</u>	<u>30,424</u>	<u>288,972</u>
Staff services					
Salaries	358,834	358,834	308,463	50,371	314,104
Employee benefits	314,706	314,706	308,867	5,839	546,065
Purchased services	124,350	124,350	180,586	(56,236)	126,684
Supplies and materials	4,500	4,500	1,993	2,507	2,720
Other objects	1,000	1,000	60	940	630
Total	<u>803,390</u>	<u>803,390</u>	<u>799,969</u>	<u>3,421</u>	<u>990,203</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Data processing services					
Salaries	\$ 649,459	\$ 649,459	\$ 655,065	\$ (5,606)	\$ 624,826
Employee benefits	85,519	85,519	134,253	(48,734)	144,659
Purchased services	804,497	804,497	554,442	250,055	627,608
Supplies and materials	75,500	75,500	104,901	(29,401)	103,641
Capital outlay	512,000	512,000	45,633	466,367	353,630
Non-capitalized equipment	-	-	168,881	(168,881)	-
Total	<u>2,126,975</u>	<u>2,126,975</u>	<u>1,663,175</u>	<u>463,800</u>	<u>1,854,364</u>
Total central	<u>3,566,972</u>	<u>3,566,972</u>	<u>3,020,122</u>	<u>546,850</u>	<u>3,447,441</u>
Total support services	<u>21,754,091</u>	<u>21,754,091</u>	<u>20,750,920</u>	<u>1,003,171</u>	<u>21,672,984</u>
Community services					
Salaries	2,013	2,013	53	1,960	-
Purchased services	155,056	155,056	101,606	53,450	93,717
Supplies and materials	16,532	16,532	1,096	15,436	2,272
Capital outlay	3,000	3,000	-	3,000	-
Other objects	-	-	2,390	(2,390)	-
Total community services	<u>176,601</u>	<u>176,601</u>	<u>105,145</u>	<u>71,456</u>	<u>95,989</u>
Payments to other districts and governmental units					
Payments for special education programs					
Purchased services	-	-	1,260	(1,260)	-
Other objects	-	-	338,414	(338,414)	(3,278)
Total	<u>-</u>	<u>-</u>	<u>339,674</u>	<u>(339,674)</u>	<u>(3,278)</u>
Other payments to in-state governmental units					
Other objects	-	-	117,011	(117,011)	20,315
Total	<u>-</u>	<u>-</u>	<u>117,011</u>	<u>(117,011)</u>	<u>20,315</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Payments for special education programs - tuition					
Other objects	\$ 2,625,000	\$ 2,625,000	\$ 2,246,374	\$ 378,626	\$ 2,445,648
Total	2,625,000	2,625,000	2,246,374	378,626	2,445,648
Payments for other programs - tuition					
Other objects	-	-	-	-	140,202
Total	-	-	-	-	140,202
Total payments to other districts and governmental units	2,625,000	2,625,000	2,703,059	(78,059)	2,602,887
Total expenditures	73,260,537	73,260,537	74,746,510	(1,485,973)	74,606,006
Excess (deficiency) of revenues over expenditures	(165,523)	(165,523)	(1,310,649)	(1,145,126)	7,603,033
Other financing sources (uses)					
Capital lease value	-	-	147,000	147,000	2,290,896
Transfer for principal on capital leases	-	(830,000)	(829,566)	434	(497,973)
Transfer to pay principal on revenue bonds	-	-	(1,412,301)	(1,412,301)	(2,592,994)
Transfer to capital projects fund	(1,500,000)	(6,000,000)	-	6,000,000	-
Total other financing sources (uses)	(1,500,000)	(6,830,000)	(2,094,867)	4,735,133	(800,071)
Net change in fund balance	<u>\$ (1,665,523)</u>	<u>\$ (6,995,523)</u>	(3,405,516)	<u>\$ 3,590,007</u>	6,802,962
Fund balance, beginning of year			16,813,115		10,010,153
Fund balance, end of year			<u>\$ 13,407,599</u>		<u>\$ 16,813,115</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

TORT IMMUNITY AND JUDGMENT ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
Tort immunity levy	\$ 1,716,661	\$ 1,716,661	\$ 1,687,858	\$ (28,803)	\$ 2,027,281
Investment income	<u>1,600</u>	<u>1,600</u>	<u>-</u>	<u>(1,600)</u>	<u>-</u>
Total local sources	<u>1,718,261</u>	<u>1,718,261</u>	<u>1,687,858</u>	<u>(30,403)</u>	<u>2,027,281</u>
Total revenues	<u>1,718,261</u>	<u>1,718,261</u>	<u>1,687,858</u>	<u>(30,403)</u>	<u>2,027,281</u>
Expenditures					
Insurance payments (regular or self- insurance)					
Purchased services	569,095	569,095	414,388	154,707	528,661
Supplies and materials	10,000	10,000	1,176	8,824	-
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total	<u>729,095</u>	<u>729,095</u>	<u>415,564</u>	<u>313,531</u>	<u>528,661</u>
Educational, inspectional, supervisory services related to loss prevention or reduction					
Salaries	67,000	67,000	13,890	53,110	12,462
Employee benefits	<u>20,000</u>	<u>20,000</u>	<u>3,249</u>	<u>16,751</u>	<u>2,685</u>
Total	<u>87,000</u>	<u>87,000</u>	<u>17,139</u>	<u>69,861</u>	<u>15,147</u>
Total general administration	<u>816,095</u>	<u>816,095</u>	<u>432,703</u>	<u>383,392</u>	<u>543,808</u>
Total expenditures	<u>816,095</u>	<u>816,095</u>	<u>432,703</u>	<u>383,392</u>	<u>543,808</u>
Net change in fund balance	<u>\$ 902,166</u>	<u>\$ 902,166</u>	1,255,155	<u>\$ 352,989</u>	1,483,473
Fund balance, beginning of year			<u>2,250,988</u>		<u>767,515</u>
Fund balance, end of year			<u>\$ 3,506,143</u>		<u>\$ 2,250,988</u>

**OAK PARK ELEMENTARY SCHOOL DISTRICT 97
WORKING CASH ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 573,792	\$ 573,792	\$ 573,925	\$ 133	\$ 660,056
Investment income	<u>38,000</u>	<u>38,000</u>	<u>213,857</u>	<u>175,857</u>	<u>221,872</u>
Total local sources	<u>611,792</u>	<u>611,792</u>	<u>787,782</u>	<u>175,990</u>	<u>881,928</u>
Total revenues	<u>611,792</u>	<u>611,792</u>	<u>787,782</u>	<u>175,990</u>	<u>881,928</u>
Expenditures					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 611,792</u>	<u>\$ 611,792</u>	787,782	<u>\$ 175,990</u>	881,928
Fund balance, beginning of year			<u>3,166,853</u>		<u>2,284,925</u>
Fund balance, end of year			<u>\$ 3,954,635</u>		<u>\$ 3,166,853</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
SCHEDULE OF ASSESSED VALUATIONS, TAX RATES AND TAX EXTENSIONS
LAST FIVE YEARS

	Tax Year				
	2018	2017	2016	2015	2014
Assessed Valuations	\$ 1,592,506,276	\$ 1,655,776,153	\$ 1,386,653,517	\$ 1,334,441,513	\$ 1,383,005,873
Tax Rates:					
General Fund:					
Educational Accounts:					
Standard	3.1013	2.9017	3.3653	3.3594	3.2175
Special Education	0.3471	0.3250	0.3787	0.0518	0.0577
Working Cash Account:	0.0390	0.0365	0.0415	-	-
Tort Account	0.1131	0.1092	0.1309	-	-
Operations and Maintenance Fund	0.4762	0.4455	0.5232	0.3246	0.3124
Transportation Fund	0.2139	0.2015	0.2357	0.0815	0.0720
Municipal Retirement Fund					
Illinois Municipal					
Retirement Fund	0.1386	0.1307	0.1531	0.0821	0.0752
Social Security	0.1386	0.1307	0.1531	0.0821	0.0752
Debt Service Fund	0.2925	0.2082	0.6003	0.6153	0.5930
Total	4.8603	4.4890	5.5818	4.5968	4.4030
Extended Tax Rate	4.860	4.489	5.582	4.597	4.403
Tax Extensions:					
General Fund:					
Educational Accounts:					
Standard	\$ 49,388,397	\$ 48,045,656	\$ 46,664,521	\$ 44,829,269	\$ 44,497,724
Special Education	5,527,589	5,381,272	5,251,270	691,819	798,567
Working Cash Account	621,077	604,358	575,578	-	-
Tort Account	1,801,124	1,808,107	1,815,245	-	-
Operations and Maintenance Fund	7,583,514	7,376,482	7,255,135	4,331,014	4,320,884
Transportation Fund	3,406,370	3,336,388	3,268,211	1,087,812	996,450
Municipal Retirement Fund					
Illinois Municipal					
Retirement Fund	2,207,213	2,164,099	2,122,455	1,095,117	1,039,805
Social Security	2,207,213	2,164,099	2,122,455	1,095,117	1,039,805
Debt Service Fund	4,658,197	3,446,374	8,323,706	8,210,790	8,200,872
Total	\$ 77,400,694	\$ 74,326,835	\$ 77,398,576	\$ 61,340,938	\$ 60,894,107

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
SCHEDULE OF DEBT SERVICE REQUIREMENTS
AS OF JUNE 30, 2019

	Year Ending June 30,	Total Principal	Total Interest	Total Principal and Interest
Total general obligation bonds debt service requirements				
	2020	\$ 4,745,000	\$ 644,382	\$ 5,389,382
	2021	1,365,000	1,127,133	2,492,133
	2022	1,390,000	1,101,334	2,491,334
	2023	-	1,075,063	1,075,063
	2024	-	1,075,063	1,075,063
	2025 - 2029	-	5,375,313	5,375,313
	2030 - 2034	15,370,000	4,176,563	19,546,563
	2035 - 2037	9,110,000	585,672	9,695,672
		<u>\$ 31,980,000</u>	<u>\$ 15,160,523</u>	<u>\$ 47,140,523</u>
 General Obligation Limited School Bond Issue, Series 2016				
Interest Payable January 1 and July 1 of each year				
	2020	1,335,000	38,651	1,373,651
Principal payable January 1 of each year				
	2021	1,365,000	52,070	1,417,070
Interest rates 1.890%				
	2022	1,390,000	26,271	1,416,271
Paying agent: Amalgamated Bank				
		<u>\$ 4,090,000</u>	<u>\$ 116,992</u>	<u>\$ 4,206,992</u>
 General Obligation Limited School Bond Issue, Series 2019				
Interest Payable January 1 and July 1 of each year				
	2020	\$ 3,410,000	\$ 605,731	\$ 4,015,731
	2021	-	1,075,063	1,075,063
Principal payable January 1 of each year				
	2022	-	1,075,063	1,075,063
Interest rates 3.25 - 5.00%				
	2023	-	1,075,063	1,075,063
	2024	-	1,075,063	1,075,063
	2025 - 2029	-	5,375,313	5,375,313
	2030 - 2034	15,370,000	4,176,563	19,546,563
	2035 - 2037	9,110,000	585,672	9,695,672
		<u>\$ 27,890,000</u>	<u>\$ 15,043,531</u>	<u>\$ 42,933,531</u>

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Oak Park, Illinois

COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE
AND MANAGEMENT

As of and for the Year Ended June 30, 2019

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN THE
AUDIT TO THOSE CHARGED WITH GOVERNANCE**

To the Board of Education
Oak Park Elementary School District 97
Oak Park, Illinois

In planning and performing our audit of the financial statements of Oak Park Elementary School District 97 (the "District") as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing 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 its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the District's internal control to be a material weakness:

> Internal Control Over Financial Reporting

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. We consider the following deficiency in the District's internal control to be a significant deficiency:

> Segregation of Duties

This communication is intended solely for the information and use of management, those charged with governance, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 2, 2019

INTERNAL CONTROL OVER FINANCIAL REPORTING

A properly designed system of internal control includes adequate staffing with sufficient training to provide an organization with the ability to process and record transactions and to prepare the annual financial statements, including applicable note disclosures, and the Schedule of Expenditures of Federal Awards. The control system should also include a review process that identifies any material misstatement of the prepared information so that the information can be corrected. These control procedures would allow the District to present the drafted information to the auditor in such a condition that the auditor is not able to identify material changes or adjustments as a result of audit procedures. Current auditing standards define the absence of these controls as a material weakness.

Like many entities of its size, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. This includes calculating adjustments to convert the District's internal cash basis information to the modified accrual basis of accounting used for external reporting of the District's funds, drafting the individual fund statements, making government-wide conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards. Without the assistance of the audit firm, it is likely that the District would be unable to prepare financial statements that are in accordance with generally accepted accounting principles and unable to prepare the Schedule of Expenditures of Federal Awards in compliance with federal requirements in the format required by the Illinois State Board of Education.

While this is defined as a material weakness by accounting standards, as a practical matter, it may not be cost beneficial for the District to mitigate this weakness. Employing an individual who remains current on the ever changing accounting and reporting standards can add significant financial cost to your internal control process.

Material Cash Basis Audit Adjustments

During the audit material cash basis entries were identified. The District improperly recorded its property tax revenue allocation between funds. This resulted in a material reallocation of revenue and cash between the District's funds.

In addition the District incorrectly recorded transfers within the General Fund, Operations and Maintenance Fund, Transportation Fund, and Capital Projects Fund that overstated transfers in and out within the funds. Ultimately, this entry was not approved by formal Board resolution and overstated the corresponding other financing and sources uses within the financial statements by a material amount.

These adjustments were brought to the attention of District management, and the appropriate corrections were made.

SEGREGATION OF DUTIES

A cornerstone of effective internal control is the existence of policies and procedures to support segregation of duties. This involves separation of the initiation, execution, approval and recording responsibilities for transactions to limit access to District assets and to achieve a high likelihood that errors or irregularities in your District's accounting process are discovered in a timely manner.

As part of the audit process, we perform procedures to obtain an understanding of your District's control environment. This includes an analysis of the District's procedures and controls over significant transaction cycles. During this process, we identified the following risks within the District's control system:

1. Accounts Payable – The accounts payable specialist can process accounts payable in addition to having the ability to disburse checks. The ability to process accounts payable should be separate from the ability to disburse checks. Both the accounts payable specialist and the assistant superintendent of finance and operations can add new vendors into the financial system without additional approval. The District does have compensating controls in place including positive pay services which prevents unauthorized disbursements. Additionally, the accounts payable specialist's purchase order requests must be approved by the fiscal services coordinator. We recommend restricting access to check disbursement from employees that have ability to process accounts payable and the ability to add new vendors to the accounting system. Also, we recommend that the ability to add a new vendor requires approval within the financial system in a similar manner as the electronic work flow process for purchase requisitions whereas one employee is responsible for initiating this request while another employee is responsible for electronically authorizing the approval before the vendor is active in the accounting software.
2. Payroll – The payroll specialist has access to change pay rates, process payroll, and has the ability to disburse checks. The ability to change pay rates should be separate from the ability to process payroll. Also, the ability to process payroll should be separate from the ability to disburse checks. It was noted that as a compensating control, the payroll specialist does not have access to add new employees within the system. We recommend that the ability to change pay rates should be separated from the ability to process payroll. Also, we recommend restricting access to check disbursement from employees that have the ability to process payroll.
3. Financial Close – The fiscal services coordinator is able to post journal entries without additional approval in the financial system and is the super user within the financial system, which grants this position the ability to change user rights. The assistant superintendent of finance and operations also has the ability to post journal entries without additional approval in the financial system. We recommend restricting access within the financial system so that no employee can enter a journal entry without additional approval.

The presence of the risks identified above expose the District to the possibility that errors or irregularities could occur as part of your financial process and not be detected and uncorrected by District staff. The District should review its operations and practices to ensure that segregation of duties can be implemented where appropriate. In the event that segregation cannot be achieved, documented monitoring controls should be instituted to reduce the risks caused by inadequate segregation of duties.

OTHER COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

TWO-WAY COMMUNICATION REGARDING YOUR AUDIT

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

With respect to the audit of your financial statements:

- a. We address the significant risks or material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of the financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential misstatements.
 - > Consider factors that affect the risks of material misstatement.
 - > Design tests of controls, when applicable, and substantive procedures.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. Since our audit is performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the (a) scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and (b) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

TWO-WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

With respect to the audit of the federal award programs:

- a. We address the significant risks or material noncompliance, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material noncompliance related to the federal awards whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of the federal awards and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential noncompliance.
 - > Consider factors that affect the risks of material noncompliance.
 - > Design tests of controls, when applicable, and other audit procedures.

Our audit will be performed in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards* and OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. Since our audit is performed in accordance with *Government Auditing Standards* and the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for reporting material noncompliance while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the entity's federal awards. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material noncompliance, whether caused by error or fraud, is detected.

TWO-WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the District and School Board have the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements or the federal awards?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the District concerning:

- a. The District's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We would also like to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We will perform preliminary financial audit work during the months of April, May, June, and sometimes early July. Our final financial fieldwork is scheduled during the late summer or early fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 4-8 weeks after final fieldwork, but may vary depending on a number of factors.

While this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions or wish to provide other feedback. We welcome the opportunity to talk with you.

**COMMUNICATION OF OTHER RECOMMENDATIONS AND INFORMATIONAL POINTS TO
MANAGEMENT THAT ARE NOT MATERIAL WEAKNESSES OR
SIGNIFICANT DEFICIENCIES**

OTHER RECOMMENDATIONS

DOCUMENTATION OF INTERNAL CONTROL CYCLES

The District does not maintain formal documentation of its internal control cycles. By not having this documentation, the District could be unaware of the deficiencies within its internal controls. We recommend that the District formally documents the internal controls for each of its key transaction cycles. This would allow the District to identify deficiencies to either eliminate risks within the current operations or identify opportunities where the implementation of compensating controls could reduce risks to a lower level.

ACCOUNT STRUCTURE IN COMPLIANCE WITH THE ILLINOIS PROGRAM ACCOUNTING MANUAL

The District's financial account structure is not in compliance with the Illinois Program Accounting Manual (IPAM). The State of Illinois School Code charges the State Board of Education with the formulation and approval of forms, procedures, and regulations for accounting and budgeting of school districts within the State. The State designed IPAM is a response to the requirement. When a District does not have an account structure in compliance with IPAM, it causes difficulty when inputting District financial information into an IPAM structured, required State form. This could cause inconsistencies in financial reporting. We recommend that the District correct its account structure to be in compliance with IPAM.

STUDENT ACTIVITY FUND RECONCILIATION

While the District does maintain a separate Student Activity Fund bank account, the majority of the student activity fund cash is commingled with other District funds. The District does not have a separate reconciliation that segregates the overall balance into the individual club accounts and tracks each club's additions or deletions to the fund. We recommend that the District remove all Student Activity fund cash from the District's commingled balance & perform a detailed reconciliation to properly track all fund activity on a monthly basis to this student activity specific bank account.

INFORMATIONAL POINTS

NEW REPORTING REQUIREMENTS FOR FIDUCIARY ACTIVITIES

In January 2017, the Governmental Accounting Standards Board (GASB) issued new guidance to address how governments report fiduciary activities which is effective for fiscal years ending on or after June 30, 2020. Statement No. 84, *Fiduciary Activities*, supersedes reporting of agency funds and replaces it with a newly coined custodial fund, and requires several additional reporting requirements for fiduciary funds.

Under current guidance, Statement 34 requires that governments report fiduciary activities in fiduciary funds, but that statement does not provide a clear definition of what constitutes a fiduciary activity. GASB sought to reduce inconsistencies in reporting and provide a clear foundation for future reporting. The new guidance will impact a significant amount of local governments.

Under the recently issued Statement 84, governments will need to apply specific criteria to determine if a fiduciary activity exists. The criteria focuses on determining if a government is controlling the assets of the potential fiduciary activity and determining who the beneficiaries are. A few of the major changes that will impact school districts include:

- > Other Fiduciary Activities: There are various other types of assets that a government controls which will need to be evaluated under the new standard. Part of this evaluation will include identification of the beneficiary of the funds, consideration of how the assets are derived and the extent of administrative or direct financial involvement with the assets.

Many school districts currently present student activity funds within an agency fund in their annual financial statements. Baker Tilly has performed a review of the requirements for accounting, budgeting, financial reporting and auditing for Illinois school districts and assessed these requirements within the provisions of Statement No. 84 *Fiduciary Activities*. Based upon this review it would appear that most, if not all, student activity funds **would not** meet the criteria for presentation within a fiduciary fund for fiscal year 2020. Previously classified balances and associated activity of student activity funds that do not meet the criteria for presentation as fiduciary funds, will now be required to be presented within the District's General Fund (Educational Fund) in fiscal year 2020.

Baker Tilly has been in contact with representatives of the Illinois State Board of Education (ISBE) regarding the impact of this standard on the Annual Financial Report and corresponding budget forms. ISBE is currently assessing proposed adjustments to these documents and potential revisions to the requirements for accounting, budgeting, financial reporting and auditing for Districts to align with the provisions of the fiduciary standard.

To ensure that proper information is available to implement the provisions of the fiduciary standard District's should review their current practices for record keeping of student activity funds, in addition to any other activity that may meet the definition for fiduciary presentation within their financial statements.

At a minimum accounting systems should be in place to track beginning balances, receipts received, disbursements made and ending balances for student activity funds throughout fiscal year 2020 as these amounts will be reported within the financial statements.

Districts should have documented procedures and associated controls over the receipting, disbursement and financial close cycles of these funds to effectively report this activity in the financial statements.

INFORMATIONAL POINTS (cont.)

NEW REPORTING REQUIREMENTS FOR FIDUCIARY ACTIVITIES (cont.)

For activity and associated balances that meet the criteria of fiduciary funds the following is a summary of two significant changes in the reporting requirements:

- > The standard requires that governments recognize a liability to the beneficiaries in a fiduciary fund only when an event has occurred that compels the government to disburse fiduciary resources.
- > Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds.

The time to start assessing your government's fiduciary activities is now. We have an archived webinar to explain the requirements, which can be found at <https://bakertilly.com/insights/fiduciary-activities-changes-affecting-existing-agency-funds/>. Along with the presentation, there is a fiduciary activities tool for you to download. These resources will give you an understanding of the new criteria and requirements and help you identify the fiduciary reporting changes that will impact your financial statements. Also the Implementation Guide for this standard has been issued by GASB (Implementation Guide No. 2019-2 *Fiduciary Activities*) and is available for review and consideration as governments continue to assess the impact to their financial statements under this new standard.

PROFESSIONAL STANDARDS UPDATE

The following is a schedule of GASB projects:

Task or Event	Effective Date	Impact
GASB No. 84 – Fiduciary Activities	June 30, 2020	The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.
GASB No. 87– Leases	June 30, 2021	The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.
GASB No. 89 -- Capitalization of Interest Cost	June 30, 2021	The objective of this Statement is to simplify the accounting and financial reporting standards for capitalization of interest cost, with the goal of enhancing the relevance of capital asset information and potentially simplifying financial reporting.

PROFESSIONAL STANDARDS UPDATE (cont.)

GASB UPDATES

The Government Accounting Standard Board (GASB) has been very active in recent years, issuing new standards at a fast pace. Over the next few years, your government will have many new standards to evaluate and implement. Here are the standards which may impact you in the next year:

- > GASB 84 improves guidance regarding the identification of fiduciary activities and how they should be reported, effective for your fiscal year end June 30, 2020.
- > GASB 90 clarifies accounting and financial reporting for majority equity interests, effective for your fiscal year end June 30, 2020.

Other GASB pronouncements on the horizon, while the implementation dates is in the near term these are anticipated to have significant impacts on many government financial statements:

- > GASB 87 improves accounting and financial reporting for leases, effective for your fiscal year end June 30, 2021.
- > GASB 89 provides guidance for accounting for interest cost incurred before the end of a construction period, effective for your fiscal year end June 30, 2021.

Looking even further ahead, the Technical Agenda, below, outlines significant areas GASB is currently working on:

- > Conceptual Framework
 - Disclosure
 - Recognition
- > Major Projects
 - Financial Reporting Model
 - Revenue and Expense Recognition
 - Public-Private Partnerships
- > Practice Issues
 - Conduit Debt
 - Deferred Compensation Plans
 - Secured Overnight Financing Rate
 - Subscription-Based IT arrangements
 - Implementation Guidance
- > Pre-Agenda Research
 - Going Concern
 - Compensated Absences
 - Prior-Period Adjustments, Accounting Changes and Error Corrections

Through our firm involvement on AICPA committees, Baker Tilly follows these developments closely so that we can help you prepare for the changes as they evolve. This participation also allows us to share with GASB the experiences and perspectives of our clients to potentially influence the direction of future projects.

Full lists of projects, as well as many resources, are available on GASB's website which is located at www.gasb.org.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Board of Education
Oak Park Elementary School District 97
Oak Park, Illinois

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of Oak Park Elementary School District 97 for the year ended June 30, 2019 and have issued our report thereon dated December 2, 2019. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED
IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, AND THE UNIFORM GUIDANCE***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or (those charged with governance) of their responsibilities.

We considered your District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. We also considered internal control over compliance with types of requirements that could have a direct and material effect on a major federal program to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for a 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.

As part of obtaining reasonable assurance about whether your District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about your District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of your major federal programs for the purpose of expressing an opinion on your District's compliance with those requirements. While our audit provides a reasonable basis for our opinion on compliance, it does not provide a legal determination of your District's compliance with those requirements.

We have issued a separate document which contains the results of our audit procedures to comply with the Uniform Guidance.

To the Board of Education
Oak Park Elementary School District 97

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our prior year Report on Internal Control dated January 15, 2019.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019.

We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- > Management's estimate of useful lives assigned to capital assets for purposes of recording annual depreciation.
- > Management's estimated functional allocation for insurance expenditures.
- > The estimate of the other post-employment benefits liability and related amounts, which is based on an actuarial study.
- > The estimate of the net pension liabilities and related amounts, which are based upon actuarial studies.
- > Revenues and expenses/expenditures provided by the State of Illinois on-behalf of the District to the Teacher Retirement System (TRS) and the Teachers Health Insurance System (THIS)

We evaluated the key factors and assumptions used to develop these estimates in determining their reasonableness in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear.

To the Board of Education
Oak Park Elementary School District 97

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process. Matters underlying adjustments proposed by the auditor could potentially cause future financial statements to be materially misstated.

The District maintains its general ledger on the cash basis of accounting. As part of the audit, we made all necessary entries to convert the District's fund level cash basis information to the modified accrual basis of accounting used for external reporting. These entries have been furnished to management. We also made all entries required to prepare the District-wide Statement of Net Position. These entries are summarized on the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities, both of which are included within the District's Basic Financial Statements.

During the audit material cash basis entries were identified. The District improperly recorded its property tax revenue allocation between funds. This resulted in a material reallocation of revenue and cash between the District's funds.

In addition the District incorrectly recorded transfers within the General Fund, Operations and Maintenance Fund, Transportation Fund, and Capital Projects Fund that overstated transfers in and out within the funds. Ultimately, this entry was not approved by formal Board resolution and overstated the corresponding other financing and sources uses within the financial statements by a material amount.

These adjustments were brought to the attention of District management, and the appropriate corrections were made.

There were also proposed adjustments, which collectively were immaterial to the District's financial statements and, as such, were not adjusted. A summary of uncorrected financial statements misstatements has been provided to you and follows this report within at the end of the management representation letter. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

To the Board of Education
Oak Park Elementary School District 97

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of for the year ended June 30, 2019, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the District in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, and provided no services to the District other than audit services provided in connection with the audit of the current year's financial statements and certain nonaudit services which in our judgment do not impair our independence. These nonaudit services consisted of the following:

- > Preparation of financial statements
- > Preparation of the schedule of expenditures of federal awards (SEFA)
- > Adjusting journal entries
- > Compiled regulatory reports
- > Trial balance formatting from general ledger data
- > Completion of auditee section of data collection form
- > Site-based reporting consulting

None of these nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Board of Education
Oak Park Elementary School District 97

OTHER MATTERS

With respect to the required supplementary information (RSI) that supplements the basic financial statements: we applied certain limited procedures to the RSI consisting of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information sections which accompany the financial statements. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restrictions in Use

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

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 2, 2019

APPENDIX A:
MANAGEMENT REPRESENTATIONS



Oak Park Elementary School District 97

970 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

December 2, 2019

Baker Tilly Virchow Krause, LLP
1301 W. 22nd Street, Suite 400
Oak Brook, IL 60523

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of Oak Park Elementary School District 97 as of June 30, 2019 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97 and the respective changes in financial position. In conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, if any, are reasonable.

6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
7. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
8. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We have a process to track the status of audit findings and recommendations.
19. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
20. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
22. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
23. There are no:
 - a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
24. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation
 - b. Adjusting journal entries
 - c. SEFA preparation
 - d. Compiled regulatory reports
 - e. Trial balance formatting from general ledger data
 - f. Completion of auditee section of data collection form
 - g. Site-based reporting consulting

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

25. Oak Park Elementary School District 97 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
26. Oak Park Elementary School District 97 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
27. The financial statements properly classify all funds and activities.
28. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
29. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
30. Oak Park Elementary School District 97 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
31. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
32. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
33. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
34. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
35. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
37. Tax-exempt bonds issued have retained their tax-exempt status.
38. We have appropriately disclosed Oak Park Elementary School District 97's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
39. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40. With respect to the supplementary information, (SI):
- a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
 - c. We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.
41. We assume responsibility for, and agree with, the findings of specialists in evaluating the estimated valuation of the net OPEB obligation and the net pension liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
42. We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund, Teachers' Retirement System and Central Management Services as audited by their auditors relating to the net pension/OPEB liabilities and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plans.
43. We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
44. We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
45. We have appropriately disclosed all tax abatement agreements in accordance with GASB No.77, if any.

46. With respect to federal award programs:

- a. We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
- b. We acknowledge our responsibility for presenting the SEFA in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow up on prior audit findings by federal awarding agencies and pass through entities, including all management decisions.
- v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Sincerely,

Oak Park Elementary School District 97

Signed: Carol Kelly
Superintendent, Dr. Carol Kelly

Signed: Mark Sheahan
Interim Business Manager, Mark Sheahan

Oak Park Elementary School District 97
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2019

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	Total Assets	Total Liabilities	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances	Beginning Net Position
Governmental Activities	146,717	(45,503)	(101,214)	(146,717)	258,620	(405,337)	(213,117)
General Fund	64,249	-	(64,249)	(64,249)	(168,191)	103,942	-
Transportation	14,582	-	(14,582)	(14,582)	-	(14,582)	-
Debt Service Fund	16,486	-	(16,486)	(16,486)	-	(16,486)	-
Municipal Retirement/Social Security Fund	16,301	-	(16,301)	(16,301)	-	(16,301)	-

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2019

DISTRICT/JOINT AGREEMENT NAME Oak Park Elementary School District 97	RCDT NUMBER 06-016-0970-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Carol Kelley		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook, IL 60523	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 260 West Madison Street Oak Park, IL 60302		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nick Cavaliere, CPA	
		CPA FIRM TELEPHONE NUMBER (630) 645-6234	FAX NUMBER (630) 990-0039

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

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*

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Oak Park Elementary School District 97
Oak Park, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97 as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Oak Park Elementary School District 97's basic financial statements, and have issued our report thereon dated December 2, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oak Park Elementary School District 97's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oak Park Elementary School District 97's internal control. Accordingly, we do not express an opinion on the effectiveness of Oak Park Elementary School District 97's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a material weakness.

To the Board of Education
Oak Park Elementary School District 97

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oak Park Elementary School District 97's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Oak Park Elementary School District 97's Response to Finding

Oak Park Elementary School District 97's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Oak Park Elementary School District 97's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oak Brook, Illinois
December 2, 2019



REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

To the Board of Education
Oak Park Elementary School District 97
Oak Park, Illinois

Report on Compliance for the Major Federal Program

We have audited Oak Park Elementary School District 97's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Oak Park Elementary School District 97's major federal program for the year ended June 30, 2019. Oak Park Elementary School District 97's major federal program is identified in the summary of auditors' 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 program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for Oak Park Elementary School District 97's major federal program 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 Oak Park Elementary School District 97'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 the major federal program. However, our audit does not provide a legal determination of Oak Park Elementary School District 97's compliance.

To the Board of Education
Oak Park Elementary School District 97

Opinion on the Major Federal Program

In our opinion, Oak Park Elementary School District 97 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Oak Park Elementary School District 97 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 Oak Park Elementary School District 97's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 Oak Park Elementary School District 97'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 a 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.

To the Board of Education
Oak Park Elementary School District 97

Purpose of this Report

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.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Elementary School District 97, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Oak Park Elementary School District 97's basic financial statements. We issued our report thereon dated December 2, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States, Oak Park Elementary School District 97's basic financial statements as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated January 15, 2019 which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The 2018 information included in the schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 financial statements. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those 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 2018 information included in the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2018 as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 2, 2019

Oak Park Elementary School District 97
06-016-0970-02
SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- Verify or reconcile on reconciliation worksheet.
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- n/a 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- n/a 11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
- * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- n/a * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

Oak Park Elementary School District 97
06-016-0970-02
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
- N/A 27. Subrecipient information (Mark "N/A" if not applicable)
- N/A * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- n/a 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/a 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- n/a 36. Questioned Costs have been calculated where there are questioned costs.
- n/a 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- n/a 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
- Should be based on actual amount of interest earned
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
- Including Finding number, action plan details, projected date of completion, name and title of contact person

Oak Park Elementary School District 97
06-016-0970-02

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 3,039,864
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		144,593
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992	(494,003)
AFR TOTAL FEDERAL REVENUES:		\$ 2,690,454

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Value of Commodities included in Account Summary		\$ (144,593)
-----		-----
-----		-----
-----		-----
-----		-----
-----		-----

ADJUSTED AFR FEDERAL REVENUES		\$ 2,545,861
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,545,861

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:		\$ 2,545,861
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DIFFERENCE:		\$ -
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Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
U.S. Department of Education - Passed Through Illinois State Board of Education (ISBE)											
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES											
Title I - Low Income - PY 18	84.010	18-4300-00	299,395	33,337	299,395	0	33,337	0	332,732	0	462,559
Title I - Low Income - PY 19	84.010	19-4300-00	0	410,434	0	0	410,434	0	410,434	0	542,804
Title I - School Improvement & Accountability- PY19	84.010	19-4331-19	0	0	0	0	0	0	0	0	140,148
Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			299,395	443,771	299,395	0	443,771	0	743,166	0	1,145,511
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH											
Title I - Low Income - Neglected Priv. - PY 18	84.013	18-4305-00	18,310	6,888	18,310	0	6,888	0	25,198	0	25,198
Title I - Low Income - Neglected Priv. - PY 19	84.013	19-4305-00	0	12,260	0	0	12,260	0	12,260	0	25,833
Subtotal - 84.013A - TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH			18,310	19,148	18,310	0	19,148	0	37,458	0	51,031
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM											
Title IVA Student Support & Academic Enrichment (SSAE) PY 18	84.424	18-4400-00	15,642	496	15,642	0	496	0	16,138	0	16,138
Title IVA Student Support & Academic Enrichment (SSAE) PY 19	84.424	19-4400-00	0	23,407	0	0	23,407	0	23,407	0	29,993
Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			15,642	23,903	15,642	0	23,903	0	39,545	0	46,131
ENGLISH LANGUAGE ACQUISITION STATE GRANTS											
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 19	84.365A	2019-4909	0	16,889	0	0	16,889	0	16,889	0	17,800
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			0	16,889	0	0	16,889	0	16,889	0	17,800
IMPROVING TEACHER QUALITY STATE GRANTS											
Title II - Teacher Quality - PY 18	84.367	18-4932-00	72,859	10,727	72,859	0	10,727	0	83,586	0	112,286
Title II - Teacher Quality - PY 19	84.367	19-4932-00	0	79,817	0	0	79,817	0	79,817	0	142,056
Subtotal - 84.367A - IMPROVING TEACHER QUALITY STATE GRANTS			72,859	90,544	72,859	0	90,544	0	163,403	0	254,342
SPECIAL EDUCATION CLUSTER (IDEA)									0		
SPECIAL EDUCATION PRESCHOOL GRANTS											
Special Education - IDEA Preschool - PY 18 (M)	84.173A	18-4600-00	74,078	0	74,078	0	0	0	74,078	0	100,423
Special Education - IDEA Preschool - PY 19 (M)	84.173A	19-4600-00	0	41,676	0	0	41,676	0	41,676	0	80,387
Subtotal - 84.173A SPECIAL EDUCATION PRESCHOOL GRANTS (M)			74,078	41,676	74,078	0	41,676	0	115,754	0	180,810

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
SPECIAL EDUCATION GRANTS TO STATES												
Special Education - IDEA, Flow-Through - PY 18 (M)	84.027	18-4620-00	1,648,500	71,522	1,648,500	0	71,522	0	0	1,720,022	0	2,177,389
Special Education - IDEA, Flow-Through - PY 19 (M)	84.027	19-4620-00	0	1,149,326	0	0	1,149,326	0	0	1,149,326	0	1,885,691
Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)			1,648,500	1,220,848	1,648,500	0	1,220,848	0	0	2,869,348	0	4,063,080
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			1,722,578	1,262,524	1,722,578	0	1,262,524	0	0	2,985,102		4,243,890
Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):												
CHILD NUTRITION CLUSTER												
SCHOOL BREAKFAST PROGRAM												
National School Breakfast Program - PY 18	10.553	18-4220-00	27,181	3,610	27,181	0	3,610	0	0	30,791	0	N/A
National School Breakfast Program - PY 19	10.553	19-4220-00	0	32,647	0	0	32,647	0	0	32,647	0	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			27,181	36,257	27,181	0	36,257	0	0	63,438	0	N/A
NATIONAL SCHOOL LUNCH PROGRAM												
National School Lunch Program - PY 18	10.555	18-4210-00	442,509	67,239	442,509	0	67,239	0	0	509,748	0	N/A
National School Lunch Program - PY 19	10.555	19-4210-00	0	376,821	0	0	376,821	0	0	376,821	0	N/A
Non- Cash Food Commodity - PY 18	10.555	18-4999-00	109,964	0	109,964	0	0	0	0	109,964	0	N/A
Non- Cash Food Commodity - PY 19	10.555	19-4999-00	0	101,973	0	0	101,973	0	0	101,973	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			552,473	546,033	552,473	0	546,033	0	0	1,098,506	0	

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)	Year 7/1/18-6/30/19 Pass through to Subrecipients				
U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):												
NATIONAL SCHOOL LUNCH PROGRAM												
Non Cash Fruits and Vegetables - PY 18	10.555	18-4299-00	46,270	0	46,270	0	0	0	0	46,270	0	N/A
Non Cash Fruits and Vegetables - PY 19	10.555	19-4299-00	0	42,620	0	0	42,620	0	0	42,620	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			46,270	42,620	46,270	0	42,620	0	0	88,890	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			598,743	588,653	598,743	0	588,653	0	0	1,187,396	0	
Subtotal - CHILD NUTRITION CLUSTER			625,924	624,910	625,924	0	624,910	0	0	1,250,834	0	
U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services												
MEDICAID CLUSTER												
MEDICAL ASSISTANCE PROGRAM												
Medicaid Matching - Administrative Outreach - PY 18	93.778	18-4991-00	68,854	0	68,854	0	0	0	0	68,854	0	N/A
Medicaid Matching - Administrative Outreach - PY 19	93.778	19-4991-00	0	64,172	0	0	64,172	0	0	64,172	0	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			68,854	64,172	68,854	0	64,172	0	0	133,026	0	N/A
Subtotal - MEDICAID CLUSTER			68,854	64,172	68,854	0	64,172	0	0	133,026	0	
Total All Federal Awards			2,823,562	2,545,861	2,823,562	0	2,545,861	0	0	5,369,423	0	5,758,705

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

* NEW - Also 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.

Oak Park Elementary School District 97
06-016-0970-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)	1,262,524
Total Amount Tested as Major		\$1,262,524

Total Federal Expenditures for 7/1/18-6/30/19 \$2,545,861

% tested as Major 49.59%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
 Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Oak Park Elementary School District 97
06-016-0970-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2019- 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2017

3. Criteria or specific requirement

An internal control structure over external financial reporting is necessary to ensure the proper presentation of financial statements.

4. Condition

Like most district in Illinois, the district does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose

5. Context¹²

Management is responsible for the fair presentation of the financial statements. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

6. Effect

The auditor prepared a portion of the financial statements which presents risk over financial reporting that errors may occur and not be detected. Material cash basis entries were also identified during the course of the audit.

7. Cause

The district does not have an external reporting function, but relies upon the auditor for expertise in external financial reporting and as such did not identify material errors in their financial records.

8. Recommendation

While this is defined as a material weakness by accounting standards, it may not be practical or cost beneficial for the District to mitigate this weakness. New accounting literature continues to be added at an astonishing pace and comes from a variety of sources. Employing an individual who remains current on the changing accounting and reporting standards can add significant financial cost to your internal control process. As such, the District may choose to accept this risk as most district in this state have done. The district should implement procedures and associated controls to ensure that material cash basis accounting transactions are recorded properly.

9. Management's response¹³

The District will continue to engage the external auditors to prepare the financial statements.

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.

Oak Park Elementary School District 97
06-016-0970-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2019- 002 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2017

3. Criteria or specific requirement

A cornerstone of effective internal control is the existence of policies and procedures to support segregation of duties.

4. Condition

The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. Employees have access to multiple parts of the cycles.

5. Context¹²

Segregation of duties involves separation of the initiation, execution, approval and recording responsibilities for transactions to limit access to District assets and to achieve a high likelihood that errors or irregularities in your District's accounting process are discovered in a timely manner.

6. Effect

Lack of segregation of duties expose the District to the possibility that errors or irregularities could occur as a part of the financial process and not be detected by District staff.

7. Cause

Exposure to some of these deficiencies may be inherent due to the size of the District and limited number of business office staff.

8. Recommendation

The District should review its operations and practices to ensure that segregation can be implemented where appropriate. In the event that segregation cannot be achieved, monitoring controls should be instituted to reduce the risks caused by inadequate segregation of duties.

9. Management's response¹³

Staff members' duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end. Additionally, administration will review information before it is finalized.

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.

Oak Park Elementary School District 97
06-016-0970-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2018-001	Internal Control over Financial Reporting - Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.	The District will continue to engage the external auditors to prepare the financial statements. (Finding repeated as 2019-001)
2018-002	Segregation of Duties - The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. Employees have access to multiple parts of the cycles.	Staff member's duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end. Additionally administration will review information before it is finalized. (Finding repeated as 2019-002)
2018-003	The District did not meet its maintenance of effort on either the aggregate or the per capita basis for fiscal year 2018. The shortfall in maintenance of effort was \$763,892.	The District reviewed FY17 and FY18 expenditures and remediated the FY18 maintenance of effort issue with the Illinois State Board of Education by identifying allowable exceptions to support a decreased level of effort.

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.



**Oak Park Elementary School District 97
06-016-0970-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2019**

Corrective Action Plan¹

Finding No.: **2019 - 001**

Condition:

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but depends on its audit firm for this purpose.

Plan:

The District will continue to engage the external auditors to prepare the financial statements.

Anticipated Date of Completion: N/A

Name of Contact Person: Patrick King, Director of Finance

Management Response: The District will continue to engage the external auditors to prepare the financial statements.

¹ Must address **each** audit finding - §200.511 (c)



Oak Park Elementary School District 97

260 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

**Oak Park Elementary School District 97
06-016-0970-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2019**

Corrective Action Plan¹

Finding No.: **2019 - 002**

Condition:

The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. Employees have access to multiple parts of the cycles.

Plan:

Staff members' duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end. Additionally, administration will review information before it is finalized.

Anticipated Date of Completion: 6/30/2020

Name of Contact Person: Patrick King, Director of Finance

Management Response: Staff members' duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end. Additionally, administration will review information before it is finalized.

¹ Must address **each** audit finding - §200.511 (c)

Due to ROE on Tuesday, October 15th
 Due to ISBE on Friday, November 15th
 SD/JA19

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

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2019**

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>	Accounting Basis:	Certified Public Accountant Information
School District/Joint Agreement Number: 06-016-0970-02	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Baker Tilly Virchow Krause, LLP
County Name: Cook		Name of Audit Manager: Nick Cavaliere, CPA
Name of School District/Joint Agreement: Oak Park Elementary School District 97		Address: 1301 West 22nd Street, Suite 400
Address: 260 West Madison Street	Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0	City: Oak Brook State: IL Zip Code: 60523
City: Oak Park		Phone Number: (630) 645-6234 Fax Number: (630) 990-0039
Email Address:		IL License Number (9 digit): 066-004260 Expiration Date:
Zip Code: 60302		Email Address: n.cavaliere@bakertilly.com
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS
District Superintendent/Administrator Name (Type or Print): Dr. Carol Kelley	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print): Dr. Mark Klaisner
Email Address: ckelley@op97.org	Email Address:	Email Address: mklaisner@west40.org
Telephone: 708-524-3004 Fax Number:	Telephone: Fax Number:	Telephone: (708) 449-4284 Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/19-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of *the Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/15/1995 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date

25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	0	0	0	0	0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	4,147	470,603	172,752	0	647,502
Total						647,502

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regual Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly Virchow Krause, LLP

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2018			Equalized Assessed Valuation (EAV):					1,592,506,276						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.031013			+ 0.004762			+ 0.002139			= 0.037910			0.000390		
11															
12															
13	B. Results of Operations *														
14															
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
16	87,499,681			86,797,949			701,732			26,700,024					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
18															
19															
20	C. Short-Term Debt **														
21															
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			GSA Certificates		
23	0			0			0			0			0		
24	Other			Total											
25	0			0											
26	** The numbers shown are the sum of entries on page 24.														
27															
28	D. Long-Term Debt														
29	Check the applicable box for long-term debt allowance by type of district.														
30															
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts, 109,882,933														
32	<input type="checkbox"/> b. 13.8% for unit districts.														
33															
34	Long-Term Debt Outstanding:														
35															
36	c. Long-Term Debt (Principal only)														
37	Outstanding:.....														
38	Acct 511 33,028,937														
39															
40	E. Material Impact on Financial Position														
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
42	Attach sheets as needed explaining each item checked.														
43															
44	<input type="checkbox"/> Pending Litigation														
45	<input type="checkbox"/> Material Decrease in EAV														
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
47	<input type="checkbox"/> Adverse Arbitration Ruling														
48	<input type="checkbox"/> Passage of Referendum														
49	<input type="checkbox"/> Taxes Filed Under Protest														
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
52															
53	Comments:														
54															
55															
56															
57															
58															
59															
60															
61															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Oak Park Elementary School District 97																
8	District Code: 06-016-0970-02																
9	County Name: Cook																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 26,700,024.00 Ratio 0.305 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 87,499,681.00 Value 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 86,797,949.00 Ratio 0.992 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 87,499,681.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Value 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 28,507,958.00 Days 118.23 Score 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 241,105.41 Weight 0.10																
26	Value 0.30																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 51,316,125.98 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) Total 33,028,937.00 Percent 69.94 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H31) Weight 109,882,933.04 Weight 0.10																
34	Value 0.30																
35																	
36	Total Profile Score: 3.80 *																
37	Estimated 2020 Financial Profile Designation: <u>RECOGNITION</u>																
38																	
39																	
40																	
41																	
42																	

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		15,267,307	4,143,192	5,816,316	5,144,502	5,750,917	8,069,192	3,952,957	3,501,278	116,816
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	25,282,678	3,491,362	2,144,579	1,568,253	2,032,350	0	285,937	829,216	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,511,199	0	0	474,750	0	0	0	0	0
9	Other Receivables	160	186,384	38,304	0	0	7,250	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	38,651	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		42,247,568	7,672,858	7,999,546	7,187,505	7,790,517	8,069,192	4,238,894	4,330,494	116,816
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	2,668,943	305,652	3,840	144,382	(294)	5,778,219	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	232,874	42,609	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	93,656	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	25,844,496	3,470,878	2,131,997	1,559,052	2,020,426	0	284,259	824,351	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		28,839,969	3,819,139	2,135,837	1,703,434	2,020,132	5,778,219	284,259	824,351	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	467,859	42,530	9,301	0	164,849	0	3,506,143	1,644
39	Unreserved Fund Balance	730	13,407,599	3,385,860	5,821,179	5,474,770	5,770,385	2,126,124	3,954,635	0	115,172
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		42,247,568	7,672,858	7,999,546	7,187,505	7,790,517	8,069,192	4,238,894	4,330,494	116,816

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		783,604		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		783,604		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		3,046,678	
17	Building & Building Improvements	230		107,902,186	
18	Site Improvements & Infrastructure	240		5,203,904	
19	Capitalized Equipment	250		6,921,435	
20	Construction in Progress	260		16,888,065	
21	Amount Available in Debt Service Funds	340			5,863,709
22	Amount to be Provided for Payment on Long-Term Debt	350			27,165,228
23	Total Capital Assets			139,962,268	33,028,937
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	783,604		
34	Total Current Liabilities		783,604		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			33,028,937
37	Total Long-Term Liabilities				33,028,937
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			139,962,268	
41	Total Liabilities and Fund Balance		783,604	139,962,268	33,028,937

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	56,871,487	7,705,602	3,848,950	3,166,252	4,137,829	164,849	787,782	1,687,858
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	13,524,510	0	0	2,404,184	0	0	0	0
7	FEDERAL SOURCES	4000	3,039,864	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		73,435,861	7,705,602	3,848,950	5,570,436	4,137,829	164,849	787,782	1,687,858
9	Receipts/Revenues for "On Behalf" Payments ²	3998	21,350,696							
10	Total Receipts/Revenues		94,786,557	7,705,602	3,848,950	5,570,436	4,137,829	164,849	787,782	1,687,858
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	51,187,386				1,147,672			
13	Support Services	2000	20,750,920	8,310,205		3,741,234	1,185,618	23,593,233		432,703
14	Community Services	3000	105,145	0		0	2			
15	Payments to Other Districts & Governmental Units	4000	2,703,059	0	0	0	0	0		0
16	Debt Service	5000	0	0	7,236,857	0	0			0
17	Total Direct Disbursements/Expenditures		74,746,510	8,310,205	7,236,857	3,741,234	2,333,292	23,593,233		432,703
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	21,350,696	0	0	0	0	0		0
19	Total Disbursements/Expenditures		96,097,206	8,310,205	7,236,857	3,741,234	2,333,292	23,593,233		432,703
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,310,649)	(604,603)	(3,387,907)	1,829,202	1,804,537	(23,428,384)	787,782	1,255,155
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0
27	Transfer Among Funds	7130	0	0		0				
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0						
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0						
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0					
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210	0	0	0	0		27,890,000	0	0
34	Premium on Bonds Sold	7220	0	0	265,670	0		2,113,060	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			829,566					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			1,412,301					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
43	Other Sources Not Classified Elsewhere	7990	147,000	0	0	0	0	0	0	0
44	Total Other Sources of Funds		147,000	0	2,507,537	0	0	30,003,060	0	0
45	OTHER USES OF FUNDS (8000)									

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0	0	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	829,566	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	1,412,301	0						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0						
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		2,241,867	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(2,094,867)	0	2,507,537	0	0	30,003,060	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,405,516)	(604,603)	(880,370)	1,829,202	1,804,537	6,574,676	787,782	1,255,155
79	Fund Balances - July 1, 2018		16,813,115	4,458,322	6,744,079	3,654,869	3,965,848	(4,283,703)	3,166,853	2,250,988
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2019		13,407,599	3,853,719	5,863,709	5,484,071	5,770,385	2,290,973	3,954,635	3,506,143

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	K (90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	1,644
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		1,644
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	
10	Total Receipts/Revenues		1,644
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,644
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	0
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	0
43	Other Sources Not Classified Elsewhere	7990	0
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	K
2	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	8990	0
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,644
79	Fund Balances - July 1, 2018		115,172
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2019		116,816

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		45,632,673	7,006,561	3,845,071	3,156,951	2,046,543	0	573,925	1,687,858	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	5,108,990	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					2,046,543				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		50,741,663	7,006,561	3,845,071	3,156,951	4,093,086	0	573,925	1,687,858	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,173,735	231,182	0	0	44,743	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,173,735	231,182	0	0	44,743	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	4,025								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		4,025								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	642,557	23,976	3,879	9,301	0	164,849	213,857	0	1,644
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		642,557	23,976	3,879	9,301	0	164,849	213,857	0	1,644
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	716,802								
70	Sales to Pupils - Breakfast	1612	11,515								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	2,842								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		731,159								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	65,536	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	31,649	0							
82	Total District/School Activity Income		97,185	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	362,833								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		362,833								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	65,032							
96	Contributions and Donations from Private Sources	1920	(27,989)	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	209,587	353,851	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	2,151,118	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	5,569	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	780,045	25,000	165	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
108	Total Other Revenue from Local Sources		3,118,330	443,883	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	56,871,487	7,705,602	3,848,950	3,166,252	4,137,829	164,849	787,782	1,687,858	1,644
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	11,324,688	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122	Total Unrestricted Grants-In-Aid		11,324,688	0	0	0	0	0		0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	919,414			0					
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0					
127	Special Education - Personnel	3110	0	0		0					
128	Special Education - Orphanage - Individual	3120	846,172			0					
129	Special Education - Orphanage - Summer Individual	3130	81,106			0					
130	Special Education - Summer School	3145	0			0					
131	Special Education - Other (Describe & Itemize)	3199	0	0		0					
132	Total Special Education		1,846,692	0		0					
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0			0				
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
136	CTE - WECEP	3225	0	0			0				
137	CTE - Agriculture Education	3235	0	0			0				
138	CTE - Instructor Practicum	3240	0	0			0				
139	CTE - Student Organizations	3270	0	0			0				
140	CTE - Other (Describe & Itemize)	3299	11,995	0			0				
141	Total Career and Technical Education		11,995	0			0				
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145	Total Bilingual Ed		0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	6,698								
147	School Breakfast Initiative	3365	0	0			0				
148	Driver Education	3370	0	0							
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500	0	0		21,392	0				
153	Transportation - Special Education	3510	0	0		2,382,792	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	Total Transportation		0	0		2,404,184	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0		0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	295,071	0		0	0				
160	Chicago General Education Block Grant	3766	0	0		0	0				
161	Chicago Educational Services Block Grant	3767	0	0		0	0				
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
163	Technology - Technology for Success	3780	0	0	0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			
167	School Infrastructure - Maintenance Projects	3925		0				0			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	39,366	0	0	0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		2,199,822	0	0	2,404,184	0	0	0	0	0
170	Total Receipts from State Sources	3000	13,524,510	0	0	2,404,184	0	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0				0			
179	MAGNET	4060	0	0			0	0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0			0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0			0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100	0	0			0	0			
185	Title V - District Projects	4105	0	0			0	0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	Total Title V		0	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	444,060				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	36,257				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	144,593								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	Total Food Service		624,910				0				
199	TITLE I										
200	Title I - Low Income	4300	443,771	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	19,148	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	Total Title I		462,919	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	23,903	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	Total Title IV		23,903	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	41,676	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	1,220,848	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		1,262,524	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
238	Qualified School Construction Bond Credits	4867	0	0	168	0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
255	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
256	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909	16,889			0	0				
257	McKinney Education for Homeless Children	4920	0	0		0	0				
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
259	Title II - Teacher Quality	4932	90,544	0		0	0				
260	Federal Charter Schools	4960	0	0		0	0				
261	State Assessment Grants	4981									
262	Grant for State Assessments and Related Activities	4982									
263	Medicaid Matching Funds - Administrative Outreach	4991	64,172	0		0	0				
264	Medicaid Matching Funds - Fee-for-Service Program	4992	494,003	0		0	0				
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,039,864	0	0	0	0	0		0	0
267	Total Receipts/Revenues from Federal Sources	4000	3,039,864	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		73,435,861	7,705,602	3,848,950	5,570,436	4,137,829	164,849	787,782	1,687,858	1,644

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	33,619,101	5,686,664	174,697	634,074	11,281	1,505	155,698	0	40,283,020
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	7,172,082	1,158,308	298,314	141,902	90,214	115	10,206	0	8,871,141
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	262,848	21,519	21,317	81,704	0	0	0	0	387,388
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	339,319	49,532	9,455	0	0	0	0	0	398,306
15	Summer School Programs	1600	53,167	0	0	3,701	0	0	0	0	56,868
16	Gifted Programs	1650	855,194	125,358	0	2,447	0	515	0	0	983,514
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	169,813	19,632	35	17,669	0	0	0	0	207,149
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						0			0
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	42,471,524	7,061,013	503,818	881,497	101,495	2,135	165,904	0	51,187,386
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	1,207,191	212,988	50,775	0	0	0	0	0	1,470,954
37	Guidance Services	2120	4,750	0	0	597	0	0	0	0	5,347
38	Health Services	2130	621,021	49,952	228,246	10,921	0	0	0	0	910,140
39	Psychological Services	2140	469,584	81,865	0	0	0	0	0	0	551,449
40	Speech Pathology & Audiology Services	2150	931,693	135,265	0	0	0	0	0	0	1,066,958
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	13,400	0	0	0	0	0	13,400
42	Total Support Services - Pupils	2100	3,234,239	480,070	292,421	11,518	0	0	0	0	4,018,248
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	1,179,288	299,595	1,031,772	313,494	19,133	9,642	0	0	2,852,924
45	Educational Media Services	2220	786,519	98,383	9,898	69,585	0	0	0	0	964,385
46	Assessment & Testing	2230	663,754	112,645	104,111	0	0	0	0	0	880,510
47	Total Support Services - Instructional Staff	2200	2,629,561	510,623	1,145,781	383,079	19,133	9,642	0	0	4,697,819
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	14,047	1,461	1,500,215	19,791	0	46,559	0	0	1,582,073
50	Executive Administration Services	2320	306,269	64,345	11,390	12,512	0	0	0	0	394,516
51	Special Area Administration Services	2330	25,231	6,141	56,250	0	0	0	0	0	87,622
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	345,547	71,947	1,567,855	32,303	0	46,559	0	0	2,064,211

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	3,227,088	740,725	66,641	24,400	0	1,653	0	0	4,060,507
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	3,227,088	740,725	66,641	24,400	0	1,653	0	0	4,060,507
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	57,570	16,479	63,365	832	0	176,070	0	0	314,316
60	Fiscal Services	2520	228,017	37,144	31,325	3,095	3,409	0	990	0	303,980
61	Operation & Maintenance of Plant Services	2540	0	0	233,331	10,614	0	0	0	0	243,945
62	Pupil Transportation Services	2550	0	3,208	0	0	0	0	0	0	3,208
63	Food Services	2560	951,839	43,591	711,194	294,819	0	0	23,121	0	2,024,564
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	1,237,426	100,422	1,039,215	309,360	3,409	176,070	24,111	0	2,890,013
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	222,658	49,177	21,833	2,855	0	0	0	0	296,523
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	217,667	0	31,523	10,685	0	580	0	0	260,455
70	Staff Services	2640	308,463	308,867	180,586	1,993	0	60	0	0	799,969
71	Data Processing Services	2660	655,065	134,253	554,442	104,901	45,633	0	168,881	0	1,663,175
72	Total Support Services - Central	2600	1,403,853	492,297	788,384	120,434	45,633	640	168,881	0	3,020,122
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	12,077,714	2,396,084	4,900,297	881,094	68,175	234,564	192,992	0	20,750,920
75	COMMUNITY SERVICES (ED)	3000	53	0	101,606	1,096	0	2,390	0	0	105,145
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			1,260			338,414			339,674
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			117,011			117,011
84	Total Payments to Other Govt Units (In-State)	4100			1,260			455,425			456,685
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						2,246,374			2,246,374
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						2,246,374			2,246,374
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	Total Payments to Other Govt Units	4000			1,260			2,701,799			2,703,059
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		54,549,291	9,457,097	5,506,981	1,763,687	169,670	2,940,888	358,896	0	74,746,510
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,310,649)
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	34,542	2,185	0	0	0	0	0	0	36,727
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	3,275,784	599,838	1,671,970	1,737,575	777,826	0	210,485	0	8,273,478
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	3,310,326	602,023	1,671,970	1,737,575	777,826	0	210,485	0	8,310,205
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	3,310,326	602,023	1,671,970	1,737,575	777,826	0	210,485	0	8,310,205
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110			0			0.00			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		3,310,326	602,023	1,671,970	1,737,575	777,826	0	210,485	0	8,310,205
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(604,603)

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						733,168			733,168
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						6,208,247			6,208,247
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			295,442			0			295,442
172	Total Debt Services	5000			295,442			6,941,415			7,236,857
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				295,442			6,941,415			7,236,857
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,387,907)
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	23,028	1,457	3,716,749	0	0	0	0	0	3,741,234
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	23,028	1,457	3,716,749	0	0	0	0	0	3,741,234
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110						0			0
189	Payments for Special Education Programs	4120						0			0
190	Payments for Adult/Continuing Education Programs	4130						0			0
191	Payments for CTE Programs	4140						0			0
192	Payments for Community College Programs	4170						0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
194	Total Payments to Other Govt. Units (In-State)	4100						0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						0			0
196	Total Payments to Other Govt Units	4000						0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
247	Service Area Administrative Services	2330		357							357
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0
250	Unemployment Insurance Pymts	2363		0							0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		0							0
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Services	2369		0							0
257	Total Support Services - General Administration	2300		17,542							17,542
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		204,439							204,439
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
261	Total Support Services - School Administration	2400		204,439							204,439
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510		1,394							1,394
264	Fiscal Services	2520		37,314							37,314
265	Facilities Acquisition & Construction Services	2530		0							0
266	Operation & Maintenance of Plant Services	2540		547,815							547,815
267	Pupil Transportation Services	2550		348							348
268	Food Services	2560		54,784							54,784
269	Internal Services	2570		0							0
270	Total Support Services - Business	2500		641,655							641,655
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610		10,932							10,932
273	Planning, Research, Development, & Evaluation Services	2620		0							0
274	Information Services	2630		24,567							24,567
275	Staff Services	2640		38,662							38,662
276	Data Processing Services	2660		92,350							92,350
277	Total Support Services - Central	2600		166,511							166,511
278	Other Support Services (Describe & Itemize)	2900		0							0
279	Total Support Services	2000		1,185,618							1,185,618
280	COMMUNITY SERVICES (MR/SS)										
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)										
282	Payments for Regular Programs	4110		0							0
283	Payments for Special Education Programs	4120		0							0
284	Payments for CTE Programs	4140		0							0
285	Total Payments to Other Govt Units	4000		0							0
286	DEBT SERVICES (MR/SS)										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
288	Tax Anticipation Warrants	5110						0			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			0
293	Total Debt Services - Interest	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)										
295	Total Disbursements/Expenditures			2,333,292				0			2,333,292
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,804,537
297											

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530	0	0	945,163	37,111	22,450,681	0	160,278	0	23,593,233
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	945,163	37,111	22,450,681	0	160,278	0	23,593,233
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110			0			0			0
307	Payments for Special Education Programs	4120			0			0			0
308	Payments for CTE Programs	4140			0			0			0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
310	Total Payments to Other Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	Total Disbursements/ Expenditures		0	0	945,163	37,111	22,450,681	0	160,278	0	23,593,233
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(23,428,384)
314											
315	70 - WORKING CASH (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	414,388	1,176	0	0	0	0	415,564
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	13,890	3,249	0	0	0	0	0	0	17,139
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	13,890	3,249	414,388	1,176	0	0	0	0	432,703
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICES (TF)	5000									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110						0			0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
339	Other Interest or Short-Term Debt	5150						0			0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	Total Disbursements/Expenditures		13,890	3,249	414,388	1,176	0	0	0	0	432,703
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,255,155

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,644

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	35,682,738
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	129,613
8	Special Education Programs (Functions 1200-1220)	1200	10,093,210
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	409,184
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	847,112
15	Summer School Programs	1600	116,020
16	Gifted Programs	1650	1,029,898
17	Driver's Education Programs	1700	397,070
18	Bilingual Programs	1800	0
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	0
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	0
33	Total Instruction¹⁰	1000	48,704,845
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	1,676,804
37	Guidance Services	2120	6,106
38	Health Services	2130	1,058,709
39	Psychological Services	2140	522,314
40	Speech Pathology & Audiology Services	2150	1,531,871
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	3,500
42	Total Support Services - Pupils	2100	4,799,304
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	3,115,291
45	Educational Media Services	2220	1,104,287
46	Assessment & Testing	2230	748,494
47	Total Support Services - Instructional Staff	2200	4,968,072
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	1,335,000
50	Executive Administration Services	2320	545,584
51	Special Area Administration Services	2330	5,593
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	1,886,177

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	3,835,815
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	3,835,815
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	177,429
60	Fiscal Services	2520	440,972
61	Operation & Maintenance of Plant Services	2540	293,287
62	Pupil Transportation Services	2550	4,499
63	Food Services	2560	1,781,564
64	Internal Services	2570	0
65	Total Support Services - Business	2500	2,697,751
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	339,728
68	Planning, Research, Development, & Evaluation Services	2620	6,000
69	Information Services	2630	290,879
70	Staff Services	2640	803,390
71	Data Processing Services	2660	2,126,975
72	Total Support Services - Central	2600	3,566,972
73	Other Support Services (Describe & Itemize)	2900	0
74	Total Support Services	2000	21,754,091
75	COMMUNITY SERVICES (ED)	3000	176,601
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	Total Payments to Other Govt Units (In-State)	4100	0
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	2,625,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200	2,625,000
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	2,625,000
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		73,260,537
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	7,693,129
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	7,693,129
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	7,693,129
130	COMMUNITY SERVICES (O&M)	3000	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	0
134	Payments for Special Education Programs	4120	0
135	Payments for CTE Programs	4140	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	0
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	0
143	Tax Anticipation Notes	5120	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
145	State Aid Anticipation Certificates	5140	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
151	Total Direct Disbursements/Expenditures		7,693,129
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	0
158	Payments for Special Education Programs	4120	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
163	Tax Anticipation Warrants	5110	0
164	Tax Anticipation Notes	5120	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
166	State Aid Anticipation Certificates	5140	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
168	Total Debt Services - Interest On Short-Term Debt	5100	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	862,888
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
170	(Lease/Purchase Principal Retired) ¹¹		5,405,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	445,422
172	Total Debt Services	5000	6,713,310
173	PROVISION FOR CONTINGENCIES (DS)	6000	
174	Total Disbursements/ Expenditures		6,713,310
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	40 - TRANSPORTATION FUND (TR)		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	3,813,441
183	Other Support Services (Describe & Itemize)	2900	0
184	Total Support Services	2000	3,813,441
185	COMMUNITY SERVICES (TR)	3000	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	0
189	Payments for Special Education Programs	4120	0
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
196	Total Payments to Other Govt Units	4000	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
197	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199	Tax Anticipation Warrants	5110	0
200	Tax Anticipation Notes	5120	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
202	State Aid Anticipation Certificates	5140	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
204	Total Debt Services - Interest On Short-Term Debt	5100	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) ¹¹		0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	0
210	Total Disbursements/ Expenditures		3,813,441
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
212			
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214	INSTRUCTION (MR/SS)	1000	
215	Regular Programs	1100	409,107
216	Pre-K Programs	1125	0
217	Special Education Programs (Functions 1200-1220)	1200	336,455
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	0
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	0
222	CTE Programs	1400	0
223	Interscholastic Programs	1500	22,519
224	Summer School Programs	1600	0
225	Gifted Programs	1650	9,880
226	Driver's Education Programs	1700	0
227	Bilingual Programs	1800	2,748
228	Truants' Alternative & Optional Programs	1900	0
229	Total Instruction	1000	780,709
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	25,180
233	Guidance Services	2120	0
234	Health Services	2130	29,993
235	Psychological Services	2140	6,119
236	Speech Pathology & Audiology Services	2150	15,303
237	Other Support Services - Pupils (Describe & Itemize)	2190	0
238	Total Support Services - Pupils	2100	76,595
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	48,009
241	Educational Media Services	2220	38,882
242	Assessment & Testing	2230	8,842
243	Total Support Services - Instructional Staff	2200	95,733
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	1,052
246	Executive Administration Services	2320	17,977

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
247	Service Area Administrative Services	2330	0
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0
253	Judgment and Settlements	2366	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
255	Reciprocal Insurance Payments	2368	0
256	Legal Services	2369	0
257	Total Support Services - General Administration	2300	19,029
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	201,170
260	Other Support Services - School Administration (Describe & Itemize)	2490	0
261	Total Support Services - School Administration	2400	201,170
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	1,994
264	Fiscal Services	2520	61,728
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	566,279
267	Pupil Transportation Services	2550	498
268	Food Services	2560	64,230
269	Internal Services	2570	0
270	Total Support Services - Business	2500	694,729
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	20,682
273	Planning, Research, Development, & Evaluation Services	2620	32,267
274	Information Services	2630	0
275	Staff Services	2640	56,862
276	Data Processing Services	2660	69,293
277	Total Support Services - Central	2600	179,104
278	Other Support Services (Describe & Itemize)	2900	882
279	Total Support Services	2000	1,267,242
280	COMMUNITY SERVICES (MR/SS)	3000	0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
282	Payments for Regular Programs	4110	0
283	Payments for Special Education Programs	4120	0
284	Payments for CTE Programs	4140	0
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
288	Tax Anticipation Warrants	5110	0
289	Tax Anticipation Notes	5120	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
291	State Aid Anticipation Certificates	5140	0
292	Other (Describe & Itemize)	5150	0
293	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
295	Total Disbursements/Expenditures		2,047,951
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	33,817,021
302	Other Support Services (Describe & Itemize)	2900	0
303	Total Support Services	2000	33,817,021
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
305	PAYMENTS TO OTHER GOVT UNITS (In-State)		
306	Payments to Regular Programs (In-State)	4110	0
307	Payments for Special Education Programs	4120	0
308	Payments for CTE Programs	4140	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
312	Total Disbursements/ Expenditures		33,817,021
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
314			
315	70 - WORKING CASH (WC)		
316			
317	80 - TORT FUND (TF)		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
321	Unemployment Insurance Payments	2363	0
322	Insurance Payments (Regular or Self-Insurance)	2364	729,095
323	Risk Management and Claims Services Payments	2365	0
324	Judgment and Settlements	2366	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	87,000
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transporation)	2372	0
330	Total Support Services - General Administration	2000	816,095
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	0
333	Payments for Special Education Programs	4120	0
334	Total Payments to Other Dist & Govt Units	4000	0
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
339	Other Interest or Short-Term Debt	5150	0
340	Total Debt Services - Interest on Short-Term Debt	5000	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	
342	Total Disbursements/Expenditures		816,095
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	45,632,673	25,168,904	20,463,769	49,388,397
5	Operations & Maintenance	7,006,561	3,864,647	3,141,914	7,583,514	3,718,867
6	Debt Services **	3,845,071	2,373,872	1,471,199	4,658,197	2,284,325
7	Transportation	3,156,951	1,735,926	1,421,025	3,406,370	1,670,444
8	Municipal Retirement	2,046,543	1,124,822	921,721	2,207,213	1,082,391
9	Capital Improvements	0	0	0	0	0
10	Working Cash	573,925	316,508	257,417	621,077	304,569
11	Tort Immunity	1,687,858	917,874	769,984	1,801,124	883,250
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	5,108,990	2,816,924	2,292,066	5,527,589	2,710,665
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	2,046,543	1,124,822	921,721	2,207,213	1,082,391
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	71,105,115	39,444,299	31,660,816	77,400,694	37,956,395
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
25	Total GSAACs (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt	
31	General Obligation Series 1999B	05/01/99	38,345,000	7	4,090,000	0		4,090,000	0		
32									0		
33	General Obligation Series 2019	02/26/19	27,890,000	7		27,890,000			27,890,000	22,938,619	
34	General Obligation Series 2016	12/20/17	6,050,000	7	5,405,000	0		1,315,000	4,090,000	3,363,892	
35									0		
36	Apple Inc	07/07/17	705,600	8	468,079	0		232,886	235,193	193,439	
37	Providence Capital Network LLC	08/01/17	1,044,573	8	669,705	0		330,484	339,221	278,998	
38	Apple Inc	07/07/17	567,400	8	567,400	0		190,516	376,884	309,975	
39	Apple Inc	07/07/18	147,000	8		0	147,000	49,361	97,639	80,305	
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			74,749,573		11,200,184	27,890,000	147,000	6,208,247	33,028,937	27,165,228	
50											
51	• Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds								7. Other <u>Project</u>	
53	2. Funding Bonds	5. Tort Judgment Bonds								8. Other <u>Capital Lease</u>	
54	3. Refunding Bonds	6. Building Bonds								9. Other _____	

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2018										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		5,108,990			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	5,108,990	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		5,108,990			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	5,108,990	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											

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

^b 55 ILCS 5/5-1006.7

	A	B	C	D	E	F	G	H	I	J	K	L	
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019	
3	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	3,046,678	0	0	3,046,678							3,046,678
6	Depreciable Land	222	0	0	0	0			0			0	0
7	Buildings	230											
8	Permanent Buildings	231	97,199,409	10,702,777	0	107,902,186		50	36,676,021	2,158,044		38,834,065	69,068,121
9	Temporary Buildings	232	0	0	0	0		20	0	0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,152,764	51,140	0	5,203,904		20	1,638,833	260,195		1,899,028	3,304,876
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	6,786,430	135,005	0	6,921,435		10	4,934,695	692,144		5,626,839	1,294,596
13	5 Yr Schedule	252	0	0	0	0		5	0	0		0	0
14	3 Yr Schedule	253	0	0	0	0		3	0	0		0	0
15	Construction in Progress	260	4,097,915	16,888,065	4,097,915	16,888,065		--					16,888,065
16	Total Capital Assets	200	116,283,196	27,776,987	4,097,915	139,962,268			43,249,549	3,110,383	0	46,359,932	93,602,336
17	Non-Capitalized Equipment	700				729,659		10		72,966			
18	Allowable Depreciation									3,183,349			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	74,746,510
9	O&M	Expenditures 15-22, L151		Total Expenditures		8,310,205
10	DS	Expenditures 15-22, L174		Total Expenditures		7,236,857
11	TR	Expenditures 15-22, L210		Total Expenditures		3,741,234
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		2,333,292
13	TORT	Expenditures 15-22, L342		Total Expenditures		432,703
14				Total Expenditures	\$	96,800,801
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		56,868
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progm - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		105,145
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		2,703,059
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		169,670
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		358,896
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		777,826
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		210,485
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		6,208,247
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		2
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
76				Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	10,590,198
77				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		86,210,603
78				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		5,717.30
79				Estimated OEPP (Line 77 divided by Line 78)	\$	15,078.90

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
81	PER CAPITA TUITION CHARGE						
83	LESS OFFSETTING RECEIPTS/REVENUES:						
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		731,159	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		97,185	
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		362,833	
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		65,032	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		5,569	
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		1,846,692	
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		11,995	
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0	
108	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		6,698	
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0	
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		2,404,184	
112	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0	
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0	
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
119	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0	
120	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		0	
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999	Other Restricted Revenue from State Sources		39,366	
122	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0	
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0	
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		624,910	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		462,919	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		23,903	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,220,848	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0	
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0	
158	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0	
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		16,889	
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		90,544	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		64,172	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		494,003	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,819,417	
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		14,208	
174				Total Deductions for PCTC Computation Line 84 through Line 172	\$	10,402,526	
175				Net Operating Expense for Tuition Computation (Line 77 minus Line 174)		75,808,077	
176				Total Depreciation Allowance (from page 26, Line 18, Col I)		3,183,349	
177				Total Allowance for PCTC Computation (Line 175 plus Line 176)		78,991,426	
178				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019		5,717.30	
179				Total Estimated PCTC (Line 177 divided by Line 178) * \$		13,816.21	
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.						
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.						
184							
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx						

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts.

1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.
2. In column (B) enter the number of the **Fund-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.
3. In Column (C) enter the name of the Company that is listed on the contract.
4. In column (D) enter the total amount **paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.
7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
TRANSPORTATION-SUPPORT-PURCHASED SERVICES	40-2550-300	Lakeview Bus Lanes	3,597,632	25,000	3,572,632
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Stanton Mechanical	255,367	25,000	230,367
ED-SUPPORT-PURCHASED SERVICES	10-2560-300	OPRF HS Food Service	695,197	25,000	670,197
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	STR Partners	212,261	25,000	187,261
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Dist 97 ECC	513,090	25,000	488,090
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Robbins Schwartz	427,328	25,000	402,328
ED-SUPPORT-PURCHASED SERVICES	10-2100-300	Maxim Staffing	183,884	25,000	158,884
ED-SUPPORT-PURCHASED SERVICES	10-2660-300	Comcast	199,592	25,000	174,592
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Village of Oak Park	146,575	25,000	121,575
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Village of Oak Park	150,464	25,000	125,464
ED-SUPPORT-PURCHASED SERVICES	10-2540-300	Canon	114,264	25,000	89,264
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	Powerschool Group LLC	48,459	25,000	23,459
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	FE Moran Inc	94,400	25,000	69,400
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Jacob Hefner	30,011	25,000	5,011
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Performance Fact Inc	75,419	25,000	50,419
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Rachel Dahl	59,500	25,000	34,500
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Donovan Scane Clare	60,000	25,000	35,000
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	NW Evaluation Association	56,250	25,000	31,250
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	National Equity Project	51,421	25,000	26,421
ED-SUPPORT-PURCHASED SERVICES	10-2520-300	Weidenhammer Inc	33,576	25,000	8,576
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Dr. Yvette Jackson LLC	39,445	25,000	14,445
O&M-SUPPORT-PURCHASED SERVICES	20-2540-300	Precision Control Inc	26,552	25,000	1,552
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Leap Innovations	12,500	12,500	0
ED-SUPPORT-PURCHASED SERVICES	10-2300-300	Hephzibah	83,155	25,000	58,155
ED-SUPPORT-PURCHASED SERVICES	10-2200-300	Lisa Westman Consulting Inc	70,000	25,000	45,000
ED-SUPPORT-PURCHASED SERVICES	10-2610-300	School Binder Inc	81,624	25,000	56,624

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			8,139,800	1,047,073	7,092,727

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					1,006,013		
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					144,593		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			52,067,659		52,067,659	
20	Support Services:							
21	Pupil	2100			4,086,696		4,086,696	
22	Instructional Staff	2200			4,765,709		4,765,709	
23	General Admin.	2300			2,514,456		2,514,456	
24	School Admin	2400			4,264,946		4,264,946	
25	Business:							
26	Direction of Business Spt. Srv.	2510	315,710		36,727	315,710	36,727	
27	Fiscal Services	2520	336,895		0	336,895	0	
28	Oper. & Maint. Plant Services	2540			8,076,927	8,076,927	0	
29	Pupil Transportation	2550			3,744,790		3,744,790	
30	Food Services	2560			1,050,214		1,050,214	
31	Internal Services	2570	0		0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			307,455		307,455	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			285,022		285,022	
36	Staff Services	2640	838,631		0	838,631	0	
37	Data Processing Services	2660	1,541,011		0	1,541,011	0	
38	Other:							
39	Community Services	3000			105,147		105,147	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)					(7,092,727)		(7,092,727)
41	Total				3,032,247	74,213,021	11,109,174	66,136,094
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	3,032,247	Total Indirect Costs:	11,109,174	
44				Total Direct Costs:	74,213,021	Total Direct Costs:	66,136,094	
45				=	4.09%	=	16.80%	
46								

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING											
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)											
3	Fiscal Year Ending June 30, 2019											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
6	Oak Park Elementary School											
7	06-016-0970-02											
8	<i>Check box if this schedule is not applicable.....</i>		<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget											
10	Service or Function (Check all that apply)					Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning			X	X		Oak Park River Forest SD 200- 8th Gr. Transitioning					
12	Custodial Services											
13	Educational Shared Programs											
14	Employee Benefits											
15	Energy Purchasing			X	X		IEC - Energy Purchasing					
16	Food Services			X	X		Oak Park River Forest HS SD 200					
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance			X	X		CLIC/SELF - Multiple Districts					
20	Investment Pools			X	X		Illinois School District Liquid Asset Fund - Multiple Districts					
21	Legal Services			X	X		OPRF HS 200 & River Forest SD 90 - PTAB issues					
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development			X	X		OPRF HS 200 & River Forest SD 90					
25	Shared Personnel											
26	Special Education Cooperatives											
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services											
30	Transportation											
31	Vocational Education Cooperatives											
32	All Other Joint/Cooperative Agreements											
33	Other											
34												
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>											
36												
37												
38												
40	<u>Additional space for Column (E) - Name of LEA :</u>											
41												
42												
43												

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

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

School District Name: Oak Park Elementary School District 97
 RCDT Number: 06-016-0970-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	394,516		394,516	383,464		383,464
2. Special Area Administration Services	2330	87,622		87,622	101,471		101,471
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	314,316	36,727	351,043	224,316	37,361	261,677
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	296,523		296,523	309,140		309,140
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0		0
8. Totals		1,092,977	36,727	1,129,704	1,018,391	37,361	1,055,752
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							-7%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.
 I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Type Below.

Itemization

1. Page 10, Row 81 Other District/School Activity Revenue
2. Page 11, Row 106 Other Local Fees
3. Page 11, Row 107 Other Local Revenues

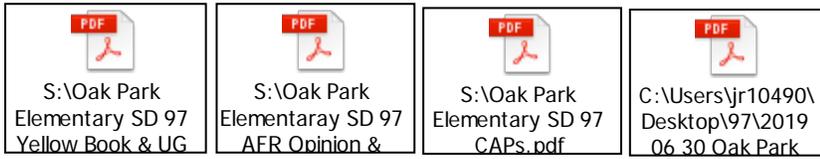
4. Page 11, Row 140 CTE - Other
5. Page 12, Row 168 Other Restricted Revenue from State Sources
6. Ed Fund - Page 15, Row 41 Other Support Services - Pupils
7. Ed Fund - Page 16, Row 83 Other Payments to In-State Govt. Units
8. DS Fund - Page 18, Row 171 Debt Services - Other
9. Page 24, Row 39 Any differences

Description

Student Activity fees, gym locker
 Printing services, employee/retiree insurance contributions
 PTO contributions, E-rate reimbursement, Summer Music Camp,
 Summer Math Enrichment, P-Card rebate, supervision of student
 teachers
 Career Education, Staff Development
 Safe Route to Schools Grant
 graduation live-stream services
 Grant refund
 Lease payments
 Capital lease proceeds

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create New tab - Select file type Adobe Acrobat or Microsoft Word Document - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> • If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> • If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	73,435,861	7,705,602	5,570,436	787,782	87,499,681
9	Direct Expenditures	74,746,510	8,310,205	3,741,234		86,797,949
10	Difference	(1,310,649)	(604,603)	1,829,202	787,782	701,732
11	Fund Balance - June 30, 2019	13,407,599	3,853,719	5,484,071	3,954,635	26,700,024
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

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

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2019

DISTRICT/JOINT AGREEMENT NAME Oak Park Elementary School District 97	RCDT NUMBER 06-016-0970-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Carol Kelley		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook, IL 60523	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 260 West Madison Street Oak Park, IL 60302		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nick Cavaliere, CPA	
		CPA FIRM TELEPHONE NUMBER (630) 645-6234	FAX NUMBER (630) 990-0039

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

Oak Park Elementary School District 97
06-016-0970-02
SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
 - * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
 - * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
 - 24. Basis of Accounting
 - 25. Name of Entity
 - 26. Type of Financial Statements
- 27. Subrecipient information (**Mark "N/A" if not applicable**)

Oak Park Elementary School District 97
06-016-0970-02
SINGLE AUDIT INFORMATION CHECKLIST

N/A * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- n/a** 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- n/a** 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- n/a** 36. Questioned Costs have been calculated where there are questioned costs.
- n/a** 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- n/a** 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

**Oak Park Elementary School District 97
06-016-0970-02**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	3,039,864
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 29, Line 11			144,593
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 264	Account 4992		(494,003)
AFR TOTAL FEDERAL REVENUES:		\$	2,690,454

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

<u>Reason for Adjustment:</u>			
Value of Commodities included in Account Summary		\$	(144,593)

ADJUSTED AFR FEDERAL REVENUES		\$	2,545,861
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	2,545,861

Adjustments to SEFA Federal Revenues:

<u>Reason for Adjustment:</u>			

ADJUSTED SEFA FEDERAL REVENUE:		\$	2,545,861
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DIFFERENCE:		\$	-
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Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)					Year 7/1/18-6/30/19 Pass through to Subrecipients
U.S. Department of Education - Passed Through Illinois State Board of Education (ISBE)												
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES												
Title I - Low Income - PY 18	84.010	18-4300-00	299,395	33,337	299,395	0	33,337	0	0	332,732	0	462,559
Title I - Low Income - PY 19	84.010	19-4300-00	0	410,434	0	0	410,434	0	0	410,434	0	542,804
Title I - School Improvement & Accountability- PY19	84.010	19-4331-19	0	0	0	0	0	0	0	0	0	140,148
Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			299,395	443,771	299,395	0	443,771	0	0	743,166	0	1,145,511
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH												
Title I - Low Income - Neglected Priv. - PY 18	84.013	18-4305-00	18,310	6,888	18,310	0	6,888	0	0	25,198	0	25,198
Title I - Low Income - Neglected Priv. - PY 19	84.013	19-4305-00	0	12,260	0	0	12,260	0	0	12,260	0	25,833
Subtotal - 84.013A - TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH			18,310	19,148	18,310	0	19,148	0	0	37,458	0	51,031
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM												
Title IVA Student Support & Academic Enrichment (SSAE) PY 18	84.424	18-4400-00	15,642	496	15,642	0	496	0	0	16,138	0	16,138
Title IVA Student Support & Academic Enrichment (SSAE) PY 19	84.424	19-4400-00	0	23,407	0	0	23,407	0	0	23,407	0	29,993
Subtotal - 84.424 - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			15,642	23,903	15,642	0	23,903	0	0	39,545	0	46,131
ENGLISH LANGUAGE ACQUISITION STATE GRANTS												
Title III - Lang. Inst. Program - Limited Eng. (LIPLEP) - PY 19	84.365A	2019-4909	0	16,889	0	0	16,889	0	0	16,889	0	17,800
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			0	16,889	0	0	16,889	0	0	16,889	0	17,800
IMPROVING TEACHER QUALITY STATE GRANTS												
Title II - Teacher Quality - PY 18	84.367	18-4932-00	72,859	10,727	72,859	0	10,727	0	0	83,586	0	112,286
Title II - Teacher Quality - PY 19	84.367	19-4932-00	0	79,817	0	0	79,817	0	0	79,817	0	142,056
Subtotal - 84.367A - IMPROVING TEACHER QUALITY STATE GRANTS			72,859	90,544	72,859	0	90,544	0	0	163,403	0	254,342
SPECIAL EDUCATION CLUSTER (IDEA)										0		
SPECIAL EDUCATION PRESCHOOL GRANTS												
Special Education - IDEA Preschool - PY 18 (M)	84.173A	18-4600-00	74,078	0	74,078	0	0	0	0	74,078	0	100,423
Special Education - IDEA Preschool - PY 19 (M)	84.173A	19-4600-00	0	41,676	0	0	41,676	0	0	41,676	0	80,387
Subtotal - 84.173A SPECIAL EDUCATION PRESCHOOL GRANTS (M)			74,078	41,676	74,078	0	41,676	0	0	115,754	0	180,810

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)					Year 7/1/18-6/30/19 Pass through to Subrecipients
SPECIAL EDUCATION GRANTS TO STATES												
Special Education - IDEA. Flow-Through - PY 18 (M)	84.027	18-4620-00	1,648,500	71,522	1,648,500	0	71,522	0	0	1,720,022	0	2,177,389
Special Education - IDEA. Flow-Through - PY 19 (M)	84.027	19-4620-00	0	1,149,326	0	0	1,149,326	0	0	1,149,326	0	1,885,691
Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)			1,648,500	1,220,848	1,648,500	0	1,220,848	0	0	2,869,348	0	4,063,080
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			1,722,578	1,262,524	1,722,578	0	1,262,524	0	0	2,985,102		4,243,890
Department of Agriculture - Passed Through Illinois State Board of Education (ISBE):												
CHILD NUTRITION CLUSTER												
SCHOOL BREAKFAST PROGRAM												
National School Breakfast Program - PY 18	10.553	18-4220-00	27,181	3,610	27,181	0	3,610	0	0	30,791	0	N/A
National School Breakfast Program - PY 19	10.553	19-4220-00	0	32,647	0	0	32,647	0	0	32,647	0	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			27,181	36,257	27,181	0	36,257	0	0	63,438	0	N/A
NATIONAL SCHOOL LUNCH PROGRAM												
National School Lunch Program - PY 18	10.555	18-4210-00	442,509	67,239	442,509	0	67,239	0	0	509,748	0	N/A
National School Lunch Program - PY 19	10.555	19-4210-00	0	376,821	0	0	376,821	0	0	376,821	0	N/A
Non- Cash Food Commodity - PY 18	10.555	18-4999-00	109,964	0	109,964	0	0	0	0	109,964	0	N/A
Non- Cash Food Commodity - PY 19	10.555	19-4999-00	0	101,973	0	0	101,973	0	0	101,973	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			552,473	546,033	552,473	0	546,033	0	0	1,098,506	0	

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)	
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/18-6/30/19 (F)					Year 7/1/18-6/30/19 Pass through to Subrecipients
U.S. Department of Defense - Passed Through Illinois State Board of Education (ISBE):												
NATIONAL SCHOOL LUNCH PROGRAM												
Non Cash Fruits and Vegetables - PY 18	10.555	18-4299-00	46,270	0	46,270	0	0	0	0	46,270	0	N/A
Non Cash Fruits and Vegetables - PY 19	10.555	19-4299-00	0	42,620	0	0	42,620	0	0	42,620	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			46,270	42,620	46,270	0	42,620	0	0	88,890	0	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			598,743	588,653	598,743	0	588,653	0	0	1,187,396	0	
Subtotal - CHILD NUTRITION CLUSTER			625,924	624,910	625,924	0	624,910	0	0	1,250,834	0	
U.S. Department of Health and Human Services - Passed Through Illinois Department of Healthcare and Family Services												
MEDICAID CLUSTER												
MEDICAL ASSISTANCE PROGRAM												
Medicaid Matching - Administrative Outreach - PY 18	93.778	18-4991-00	68,854	0	68,854	0	0	0	0	68,854	0	N/A
Medicaid Matching - Administrative Outreach - PY 19	93.778	19-4991-00	0	64,172	0	0	64,172	0	0	64,172	0	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			68,854	64,172	68,854	0	64,172	0	0	133,026	0	N/A
Subtotal - MEDICAID CLUSTER			68,854	64,172	68,854	0	64,172	0	0	133,026	0	
Total All Federal Awards			2,823,562	2,545,861	2,823,562	0	2,545,861	0	0	5,369,423	0	5,758,705

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

* NEW - Also 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

Oak Park School District 97
14-016-0970-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

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 (H)	Amount to Subrecipients (J)	Budget (I)
			Year 7/1/17-6/30/18 (C)	Year 7/1/18-6/30/19 (D)	Year 7/1/17-6/30/18 (E)	Year 7/1/18-6/30/19 Pass through to Subrecipients (F)				

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Oak Park Elementary School District 97
06-016-0970-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	SPECIAL EDUCATION CLUSTER (IDEA)	1,262,524
Total Amount Tested as Major		\$1,262,524

Total Federal Expenditures for 7/1/18-6/30/19 \$2,545,861

% tested as Major 49.59%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

Oak Park Elementary School District 97
06-016-0970-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2018-001	Internal Control over Financial Reporting - Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.	The District will continue to engage the external auditors to prepare the financial statements. (Finding repeated as 2019-001)
2018-002	Segregation of Duties - The District lacks segregation of duties within its accounts payable, payroll, and financial close cycles. Employees have access to multiple parts of the cycles.	Staff member's duties and functions will be reviewed internally and system security access will be updated to limit or restrict the ability for individuals to process information from beginning to end. Additionally administration will review information before it is finalized. (Finding repeated as 2019-002)
2018-003	The District did not meet its maintenance of effort on either the aggregate or the per capita basis for fiscal year 2018. The shortfall in maintenance of effort was \$763,892.	The District reviewed FY17 and FY18 expenditures and remediated the FY18 maintenance of effort issue with the Illinois State Board of Education by identifying allowable exceptions to support a decreased level of effort.

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.

MID-YEAR PROGRESS REPORT

2019-2020 SY



**Oak Park
Elementary School
District 97**
(Oak Park, IL)

Dr. Carol Kelley (*Superintendent*)



February 18, 2020

Outline

Introduction	3
Part I: Overview of 2019/2020 Priorities	4
1. District Goals and Action Plan	
2. Key SY20 Deliverables	
Part II: District-Level Summaries	6
1. Vital Signs of Student Success: All Four Goals	
2. Vital Signs of Student Success and Professional Practices Progress, Obstacles, Path Forward	
A. Goal #1: Every Oak Park District 97 student is a known, nurtured, celebrated learner	
B. Goal #2: Every Oak Park District 97 student is an empowered and passionate scholar.	
C. Goal #3: Every Oak Park District 97 student is a confident and persistent achiever.	
D. Goal #4: Every Oak Park District 97 student is a creative thinker and global citizen.	
Part III: Moving Forward	21

Introduction

The 2019-20 school year is well underway, and we are so proud of all the wonderful things that are happening in support of our students, staff and schools. Thus far, we reaffirmed our commitment to advancing the district's vision of creating a positive learning environment for all students that is equitable, inclusive and focused on the whole child. We shared our [FY20 Collective Action Plan](#) and [individual school improvement plans](#), which not only support the implementation of our new equity policy, but also help promote greater transparency around the work being done to achieve our goals. We also embarked on a new [Communication and Community Engagement Plan](#), which reflects our commitment to keep the community informed and engaged around the district's equity work.

Included in this update are district- and school-level highlights from Trimesters 1 and 2, as well as information about our path forward through the end of the school year and beyond.

Information about the progress we are making toward our goals and student learning targets will be posted on our district website, www.op97.org. We will continue to provide opportunities for the community to share their thoughts and ideas on our equity work through future community feedback sessions and surveys.

We recognize that there is still plenty of challenging work that lies ahead, but we believe we have established a clear path forward to achieving our goals and continuing our growth as an organization. Thank you to our talented and hard-working staff and the entire Oak Park community for their tremendous support of District 97 and the more than 6,000 students we serve.

Part I: Overview of 2019/2020 Priorities

1. District Goals and Action Plan

Our Vision

At Oak Park District 97, we are committed to creating a positive learning environment for all students that is equitable, inclusive and focused on the whole child.

The D97 Board created an equity policy and now, we have a plan to help ensure that policy is upheld. We'll continue to monitor, measure and share progress for the eventual success of all.

- Source: Board of Education Policy 7:12



Oak Park Elementary
School District 97

SY 2020: District Goals and Action Plan

Our Board Equity Policies (7:12)

1. Equitable Access
2. Eliminating Discipline Disproportionality
3. Stakeholder and Community Engagement
4. Welcoming School Environments
5. Equity Leadership and Infrastructure
6. Professional Development
7. Workforce Equity
8. Racial Equity Analysis
9. Recognizing and Valuing Diversity

Equity Policy #9: Recognizing and Valuing Diversity

SY 20 Focus: » Student Voice and Agency (aka "Student Clubs, Other Activities")

Equity Policy #1: Equitable Access

SY 20 Focus: » Universal Design for Learning (aka "UDL")

Goal 1:

Every Oak Park District 97 student is a known, nurtured and celebrated learner.

1. To increase the percentage of favorable responses to the statement: "When I am at school, I feel I belong" -- as measured on the Positive Learning Environment Student Survey (PLESS)

Goal 2:

Every Oak Park District 97 student is an empowered and passionate scholar.

2. To reduce the disproportionality of Black students receiving office discipline referrals - as measured by SWIS.
3. To reduce the percentage of students who are chronically absent from school

Equity Policy #2: Eliminating Discipline Disproportionality

SY 20 Focus:

- » Increase Restorative Practice Training for Staff
- » Climate/Culture Training and Supports

Equity Policy #1: Equitable Access

SY 20 Focus:

- » Literacy Audit & Resources for Targeted Support
- » Culturally Relevant Resources for Providing Differentiated Learning Experiences
- » MTSS (aka "Increased Tutoring and Related Supports")

Equity Policy #6: Professional Development

SY 20 Focus:

- » Culturally Relevant Resources for Providing Differentiated Learning Experiences

Goal 3:

Every Oak Park District 97 student is a confident and persistent achiever.

4. To increase the percentage of grade 3 students reading at or above grade level - as measured by NWEA/MAP.
5. To increase the percentage of Tier 2 and Tier 3 students who achieve accelerated growth of at least 1.5 years (per year) in Reading - as measured by NWEA/MAP
6. To increase the percentage of Tier 2 and Tier 3 students who achieve accelerated growth of at least 1.5 years (per year) in Math - as measured by NWEA/MAP

Goal 4:

Every Oak Park District 97 student is a creative critical thinker and global citizen.

7. To increase the percentage of students who are projected college ready in mathematics -- as measured by NWEA/MAP.
8. To increase the percentage of students who are projected college ready in reading -- as measured by NWEA/MAP.

Equity Policy #1: Equitable Access

SY 20 Focus:

- » Expansion of Accelerated Learning
- » Math Enrichment Programs and In-Class Supports
- » Provide Additional Teacher Resources

2. Key SY20 Deliverables

Goals	Key SY 2020 Deliverables
<p>Goal 1: Every Oak Park District 97 student is a known, nurtured and celebrated learner.</p>	<p>Universal Design for Learning - (Equity Policy #1)</p> <p>Affinity Spaces for African American and LatinX students- (Equity Policy #9)</p> <p>Student Focus Groups (Lunch and Learn) - (Equity Policy #9)</p> <p>Student Voice Clubs - (Equity Policy #9)</p> <p>Student Surveys - (Equity Policy #9)</p>
<p>Goal 2: Every Oak Park District 97 student is an empowered and passionate scholar.</p>	<p>Staff Training Culturally Relevant, Differentiated Instruction (Equity Policy #2)</p> <p>Supports to Decrease Chronic Absenteeism (Equity Policy #2)</p> <p>Supports to Decrease Disproportionality in ODRs (Equity Policy #2)</p>
<p>Goal 3: Every Oak Park District 97 student is a confident and persistent achiever.</p>	<p>Literacy Audit & Leader Learning Series (Equity Policy #1)</p> <p>Culturally Relevant Resources (ELA) (Equity Policy #1)</p> <p>Strengthen MTSS (Equity Policy #1)</p> <p>Coaching Intensives, National Board Certification (Equity Policy #6)</p>
<p>Goal 4: Every Oak Park District 97 student is a creative critical thinker and global citizen.</p>	<p>Increased Access to Advanced Learning Opportunities (Equity Policy #1)</p> <p>Support Middle School Rigorous Instruction (Equity Policy #1)</p> <p>Digital Tools & Learning Series (Equity Policy #1)</p>

Part II: District-Level Summaries

1 Vital Signs of Student Success: All Four Goals

OAK PARK ELEMENTARY DISTRICT 97 (D97)

SY20 MEASURES OF STUDENT SUCCESS | MID-YEAR REPORT | SY19/20 Winter Update

Goal #1: Every Oak Park District 97 student is a **known, nurtured, celebrated learner**

% favorable responses to "When I am at school, I feel I belong."



Goal #2: Every Oak Park District 97 student is an **empowered and passionate scholar.**

% of African American students receiving disproportionate ODRs

Excellence Target 17% vs 17%

January 2020:	46% vs 17%
December 2019:	46% vs 17%
November 2019:	47% vs 17%
September 2019:	43% vs 17%

% of IEP students receiving disproportionate ODRs

Excellence Target 15% vs 15%

January 2020:	17% vs. 15%
December 2019:	17% vs. 15%
November 2019:	19% vs. 15%
September 2019:	18% vs. 18%

% of students chronically absent (i.e., missing more than 10% of attendance days)



Goal #3: Every Oak Park District 97 student is a **confident and persistent achiever.**

% of Grade 3 students at/above grade level in **READING** (Spring RIT score = 191)



% of Tier 2 and Tier 3 students who achieve accelerated growth of at least 1.5 years (per year) in **READING**



% of Tier 2 and Tier 3 students who achieve accelerated growth of at least 1.5 years (per year) in **MATH**



Goal #4: Every Oak Park District 97 student is a **creative thinker and global citizen.**

% of students "Projected College-Ready" in **READING** (70th percentile or higher)



% of students "Projected College-Ready" in **MATH** (70th percentile or higher)



2A. Goal #1: Every Oak Park District 97 student is a known, nurtured, celebrated learner

OAK PARK ELEMENTARY DISTRICT 97 (D97)

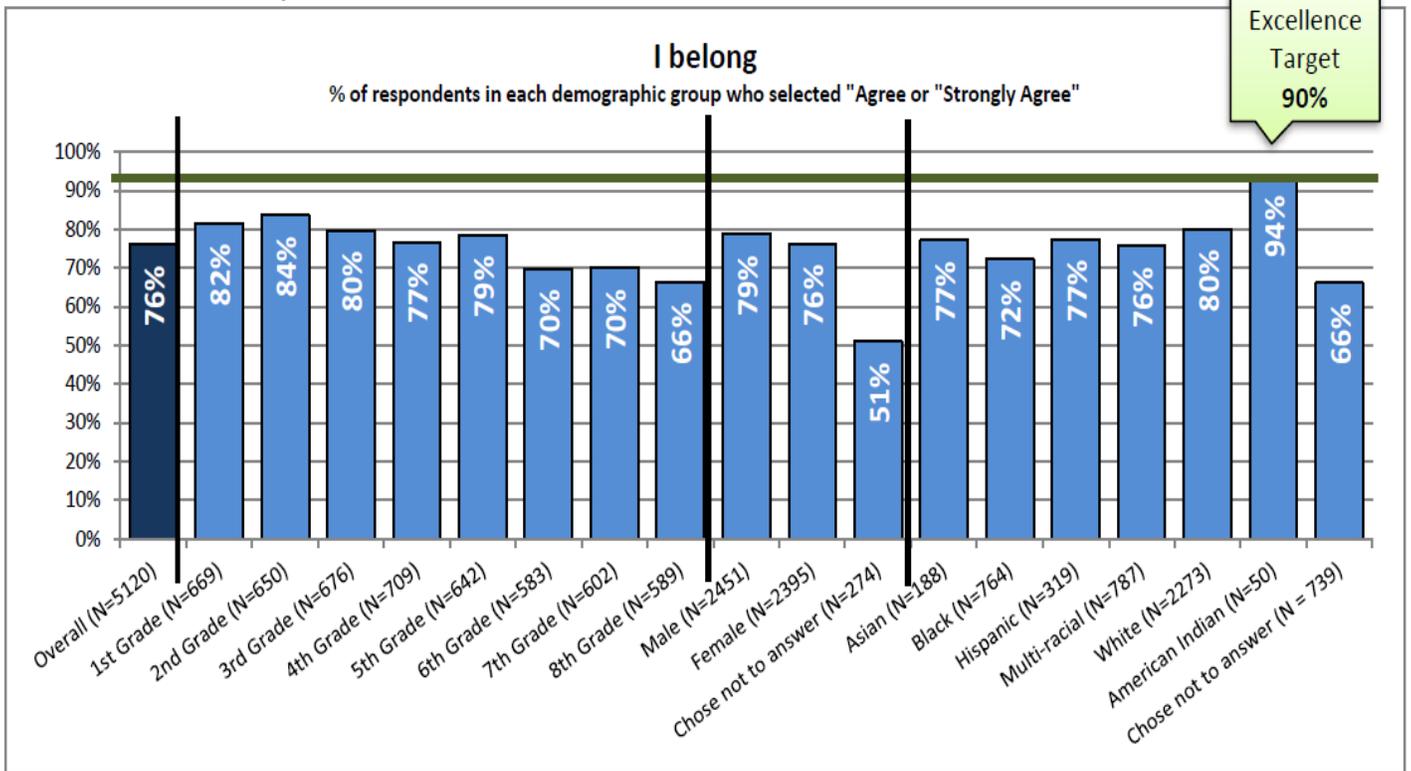
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Goal #1: Every Oak Park District 97 student is a **known, nurtured, celebrated learner**

% favorable responses to *"When I am at school, I feel I belong ."*



When I am at school, I feel:



GOAL 1

OAK PARK ELEMENTARY DISTRICT 97 (D97)
 SY20 MEASURES OF PROFESSIONAL PRACTICES | MID-YEAR REPORT | SY19/20 Winter Update

Goal #1: Every Oak Park District 97 student is a known, nurtured, celebrated learner

Start Date	End Date	Vital Sign of Professional Practice	SY19/20 Target	SY19/20 Winter Status	Comments
Sep-19	Oct-19	# of schools completing team training for <i>Gender Support Team</i> (Equity)	10 schools	10 schools	Completed on 11/4 District webspace that links to policy/procedure/ school-based gender support teams is in process
Nov-19	Dec-19	# of selected students who participated in <i>Lunch 'n Learn</i> (out of 360 total) (SAS)	198	165	We have identified several changes in our process for SY21 to increase the participation rate.
	May-20	# of schools with active <i>Social Justice Club</i> or student voice (T&L)	10	8	SJCs have been established at both middle schools. Beye, Mann, Irving, Whittier, Holmes, Hatch have also established student voice clubs.
Nov-19	May-20	# students per school in <i>Affinity Spaces</i> for African American/Latinx students (T&L)	25	20	Affinity spaces have been established at both middle schools. Recruitment remains an area of opportunity
Nov-19	Mar-20	Participation rate in <i>PLESS</i> survey (SAS)	95%	97%	November participation rate <i>exceeded</i> target by 2 percentage-points. Spring PLESS will take place between March 30- April 7
Sep-19	May-20	% of students with disabilities (IEP) who receive <i>Specially designed instruction</i> in an inclusive general education setting (SPED)	92%	91%	91% of students with disabilities receive specially designed instruction in an inclusive general education setting
Oct-20	May-20	% of teachers who receive a score of 90% or above on the <i>Quality Indicators of SDI</i> rubric (SPED)	95%	88%	79% of teachers received a score of 90% or above on the Quality Indicators of Specially Designed Instruction rubric. Special Ed personnel fill rates this school year has impacted our score rates (higher turnover than anticipated)
Feb-20	May-20	Implement PLESS administration script	100% of all schools	N/A	Student and Administrative Services have reviewed internal practices to improve administration of PLESS
Feb-20	Mar-20	PLESS survey for students in grades 1-5 will include facial representation for likert scales	100%	N/A	Student and Administrative Services have reviewed internal practices to improve administration of PLESS
Feb-20	May-20	UDL survey administered with staff	completed by Trimester 3	N/A	Project Leader: S. Lenzo
Feb-20	May-20	Number of teachers who are leveraging UDL in their classrooms via pilot	8 teachers	N/A	Project Leader: S. Lenzo
Feb-20	May-20	Number of UDL sessions	2 sessions	N/A	Project Leader: S. Lenzo
Feb-20	May-20	Increase participation in AA/LatinX space	30 students total	20 students	
Feb-20	May-20	Summary report of SY20 Student Focus Group Sessions (<i>Lunch and Learn</i>) delivered to Cabinet and principals	1 report delivered by May	N/A	

Goal 1: Every Oak Park District 97 student is a known, nurtured and celebrated learner.

Equity Policy #1: Equitable Access

Equity Policy #9: Recognizing and Valuing Diversity

KEY SY 20 DELIVERABLES	PROGRESS	OBSTACLES AND RISKS	PATH FORWARD
Universal Design for Learning <i>(Equity Policy #1)</i>	Professional learning sessions have started: Institute Day session completed Survey to staff has been developed assessing current knowledge and needs UDL website has been created	Time to provide professional learning Limited number of staff participated in the Institute Day session. Lacking collaboration time Staff spread thin	Create UDL mission statement Develop long-term goal Disseminate survey to staff Launch website Provide UDL topic-specific modules Provide UDL tips in the T & L newsletter
Affinity Spaces for African American and LatinX students <i>(Equity Policy #9)</i>	YEMBA: STARS- Affinity spaces have been created for Brooks and Julian Middle Schools YEMBA began sessions in November Curriculum developed to further support student voice & student identity for students of color	Competing with other programs that are offered at the middle school on the same days Consistent participation of students in YEMBA: STARS program	Continue support for implementing affinity groups Regular review of efficacy of program
Student Focus Groups (Lunch and Learn) <i>(Equity Policy #9)</i>	We invited 400 randomly selected students to participate in focus. Focus Groups completed at all elementary and middle schools in November and December.	Receiving permission responses in time to include the student in the focus group. Middle School student participation remains consistently lower than elementary school student participation	165 student participants Student & Administrative Services Dept. analysis of student feedback. District summary report will be available in February for review and to address next steps. Upon reviewing district summary report, cabinet will address necessary next steps for trending feedback.
Student Voice Clubs <i>(Equity Policy #9)</i>	Social Justice Clubs launched at Brooks and Julian. SJC's using Social Justice Standards and Student Voice Curriculum	Supporting our students in being Social Justice Warriors for their community	SJC will offer an opportunity for our middle school students to work towards understanding policy and how they can be advocates in this change. Planning for elementary school level student voice clubs.
Student Surveys <i>(Equity Policy #9)</i>	Fall PLESS administered 11/11 - 11/19. Grades 1st through 8 th : High Overall District Response Rate: 97%	Time: Schools needed additional days to complete survey Students may be unfamiliar with devices that are not iPads.	An interdepartmental team will meet to discuss obstacles and risks in preparation for the Spring administration. PLESS script will be implemented during Spring administration pending approval in March.

GOAL 2

OAK PARK ELEMENTARY DISTRICT 97 (D97)

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Goal #2: Every Oak Park District 97 student is an empowered and passionate scholar.

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GOAL 2

OAK PARK ELEMENTARY DISTRICT 97 (D97)
 SY20 MEASURES OF PROFESSIONAL PRACTICES | MID-YEAR REPORT | SY19/20 Winter Update

Goal #2: Every Oak Park District 97 student is an empowered and passionate scholar.

Start Date	End Date	Vital Sign of Professional Practice	SY19/20 Target	SY19/20 Winter Status	Comments
Nov-19	May-20	% of social workers and school psychologists trained in the delivery of interventions supportive of trauma-informed care (SPED)	100%	96%	96% of social workers and school psychologists trained in the delivery of interventions supportive of Trauma Informed Care
Aug-19	May-20	# of schools actively using advisory, morning circles or cross-grade circles (Equity)	10	6	Culture and Climate Coaches are providing team/individual teacher coaching and modeling on Tier 1 classroom practices. Beye, Mann, Lincoln, Holmes, Irving, and Hatch are actively using morning circles or cross-grade circles as a part of their regular practices.
Aug-20	May-20	% staff trained on <i>Restorative Practices</i> (Equity; SAS)	20%	10%	Culture and Climate Coaches are attending “train the trainer” Restorative Practice sessions. We conducted Admin Academy on Restorative Practices on January 27 for administrators. Irving and Beye have sent teams for training this school year.
Oct-20	May-20	# of teachers/staff trained on tools for addressing <i>implicit bias</i> (Equity)	TBD	N/A	New Teacher Induction session on implicit bias (October 2019). Second session for New Teacher induction series will occur in February. Whittier and Homes will be conducting training in Spring. Brooks held optional PD session on February 5. Beye (book study), Mann, Julian have held PD sessions for staff after analyzing ODR data for school.
Aug-19	Mar-20	Teachers of Color candidates per vacancy (HR)	4.7	N/A	North Central College - Culture of Character Scholarship Opportunity for D97 Educators; 20% discount for D97 Educators who engage in Principal Prep Program or Instructional Coaching Degree Program.
Aug-19	Mar-20	% of teachers of color (HR)	15%	13%	See above
Aug-19	Mar-20	Male candidates per vacancy (HR)	9	N/A	See above
Aug-19	Mar-20	% of male candidates (HR)	22%	N/A	See above
Apr-20	Aug-20	% of new hires by race/ethnicity and gender (HR)	TBD	Hiring Stats for SY20: 66% female, 34% male; 8% Hispanic, 15% African American, 66% White, 3% Asian, 7% Multiracial	SY20 results
Apr-20	Aug-20	Retention rate of 2019/2020 teachers of color (HR)	90%	N/A	
Apr-20	Aug-20	% of final-round interviews with at least one candidate of color (HR)	80%	N/A	
Apr-20	Aug-20	% of staffing interview panels with a minimum of 2 persons of color (HR)	60%	N/A	
Feb-20	May-20	# of schools with diverse hiring panels	10 out of 10 schools	N/A	
Mar-20	May-20	Host job fair at district office	100%	N/A	
Mar-20	May-20	Partner with targeted universities to attract more diverse candidates	800%		
Feb-20	Mar-20	Tier 3 training for MTSS-B	100% of positive culture/climate coaches will undergo training	N/A	

Goal 2: Every Oak Park District 97 student is an *empowered and passionate scholar*.

Equity Policy #2: Eliminating Discipline Disproportionality

KEY SY 20 DELIVERABLES	PROGRESS	OBSTACLES AND RISKS	PATH FORWARD
<p>Support to Decrease Chronic Absenteeism (Student Attendance Dashboard)</p> <p><i>(Equity Policy #2)</i></p>	<p>The new Student Attendance Dashboard is nearing completion.</p>	<p>The dashboard has not yet been completed.</p> <p>Principals and other key staff must be trained and subsequently integrate this tool into their daily/weekly attendance work.</p> <p>Staff and community are not well informed on why attendance is vitally important to student achievement.</p> <p>Our schools do not (yet) have Tier 2 MTSS-Behavior processes built out; attendance monitoring school be a part of the information that is monitored.</p>	<p>Launch the Student Attendance dashboard (Spring)</p> <p>Train school principals & other key staff</p> <p>Work with schools to create best practice responses for common attendance issues</p> <p>Help schools begin to identify students who are having attendance issues. It also breaks out the attendance by code allowing schools to target students with lower attendance based on the reasons they are missing school.</p>
<p>Supports to Decrease Disproportionality in ODRs</p> <p><i>(Equity Policy #2)</i></p>	<p>Monthly reports on ODRs for African-American students and students with IEPs</p> <p>PBIS teams are working with Culture and Climate coaches to facilitate data analysis and team-initiated problem-solving process (TIPS)</p>	<p>Data surety/consistency</p> <p>Time: Professional learning for PBIS teams and school administration to understand root cause analysis/process</p> <p>Time: Professional learning for culturally responsive PBIS (CR-PBIS)</p> <p>This is the first year we have had processes to look at this data. Even though we now have the staff to support this work (thanks to the additional culture/climate coaches), we are finding that our culture needs shifting to fully support collaboration and data analysis.</p>	<p>Continue monthly reports to principals and PBIS team on African-American students and students with IEPs</p> <p>Continue to build capacity of PBIS teams to engage in root cause analysis and create plans to address disproportionality.</p> <p>We are still equipping teams to build structures for Tier 2 and Tier 3 supports. We also must find ways to build and foster relational trust for collaboration and authentic data reporting and analysis.</p>

GOAL 3

2C. Goal #3: Every Oak Park District 97 student is a confident and persistent achiever.

OAK PARK ELEMENTARY DISTRICT 97 (D97)

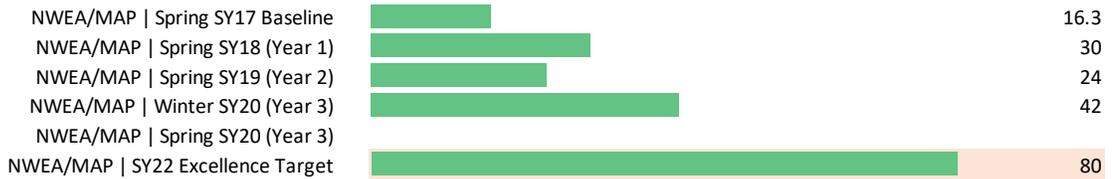
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Goal #3: Every Oak Park District 97 student is a confident and persistent achiever.

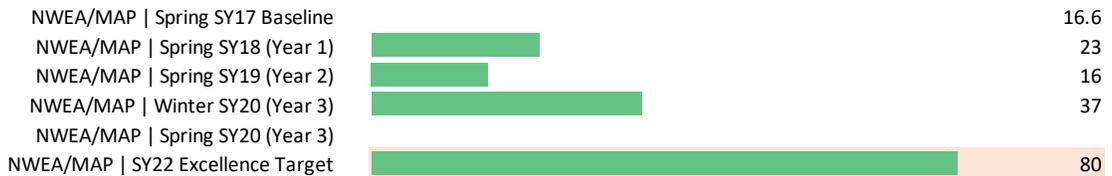
% of Grade 3 students at/above grade level in READING (Spring RIT score = 191)



% of Tier 2 and Tier 3 students who achieve accelerated growth of at least 1.5 years (per year) in READING



% of Tier 2 and Tier 3 students who achieve accelerated growth of at least 1.5 years (per year) in MATH



% of 3rd Grade Students At or Above Grade Level in Reading

MAP % of 3rd Grade Students At or Above Grade Level
50th Percentile and Up
Winter



OAK PARK ELEMENTARY DISTRICT 97 (D97)
SY20 MEASURES OF PROFESSIONAL PRACTICES | MID-YEAR REPORT | SY19/20 Winter Update

Goal #3: Every Oak Park District 97 student is a confident and persistent achiever.

Start Date	End Date	Vital Sign of Professional Practice	SY19/20 Target	SY19/20 Winter Status	Comments
Nov-19	Mar-20	Developmental stage of partnership with Oak Park Township to explore transportation options (Business Dept)	TBD	N/A	
Nov-19	Mar-20	Developmental stage of partnership with SPED to explore transportation options for SPED students who attend schools outside of their attendance zones (Business Dept)	TBD	N/A	
Sept-19	May-20	% of Literacy Audit targets met (T&L)	100%	100%	Literacy audit targets are being established. The audit is on track to be completed by May 2020.
Nov-19	May-20	% selected teachers completing PD on accelerating literacy skills for students farthest away from excellence targets (T&L)	N/A	80%	
Sep-19	May-20	% of teachers expressing comfort and confidence with use of K-5 Literacy resources (T&L)	80%	97%	
Dec-19	May-20	% of teachers expressing comfort with newly adopted K-5 Word Study resources (T&L)	75%	67.6% WTW 61.2% PUOS 97.5% RUOS	Monitoring the fidelity of the Phonics Units of Study and Word Their Way was the focus of the first round of learning walks.
Aug-19	Dec-19	# families qualifying for Internet for ALL (Technology)	78	50	
Nov-19	May-20	% of all students identified as needing Tier 2/ 3 support who have an active plan in Branching Minds (T&L)	85%	85%	
Nov-19	May-20	% completion rate of ELA written curriculum revisions	100%	20%	The process is well underway
Nov-19	May-20	% of instructional coaches who have determined how to implement Ready for Rigor framework in their coaching with individual teachers and teams	85%	85%	Instructional Coaches, CAO and Senior Director of Equity have attended the 1st of 3 sessions on Culturally Responsive Teaching and the Brain facilitated by Zaretta Hammond
Nov-19	May-20	% of district cohort (65 candidates) who complete National Board Certification components 1 and 3	100%	N/A	58 current candidates (7 teachers have withdrawn their candidacy)
Jan-20	Mar-20	Information sessions for SY20 National Board Certification will be completed	100% by end of 2 nd Trimester	In progress	
Dec-19	Mar-20	Instructional coaches will complete professional learning sessions on culturally responsive teaching	2 of 3 completed by end of 2 nd Trimester	N/A	
Jan-20	Feb-20	Parent Resource page for MTSS will be shared and publicized	By Feb 6	Complete	
Jan-20	Mar-20	K-5 ELA Curriculum Design Team will have check-in meeting	1 by the end of 2 nd Trimester	N/A	
Dec-19	Mar-20	New Teacher Mentor will complete 2nd round of coaching cycles with new teachers	57 by end of 2 nd Trimester (47 completed to date)	47/57 82.5%	
Nov-19	Mar-20	21st Century Learning cohort will attend 12 PD/Coaching sessions	100%	6 (50% of sessions/coaching)	
Nov-19	Mar-20	Teacher librarians will attend 9 PD sessions Trimester 2	100%	6 (66%)	

Goal 3: Every Oak Park District 97 student is a *confident and persistent* achiever.

Equity Policy #1: Equitable Access

Equity Policy #6: Professional Development

KEY SY 20 DELIVERABLES	PROGRESS	OBSTACLES AND RISKS	PATH FORWARD
<p>Literacy Audit & Leader Learning Series</p> <p><i>(Equity Policy #1)</i></p>	<p>The Leader Learning Series started in November 2019 and will continue throughout the year.</p> <p>The Literacy Audit will begin in January and will be completed in April of 2020.</p>	<p>Potential teacher resistance</p>	<p>Continue professional learning</p> <p>Continue coordination with Dr. Tatum</p>
<p>Culturally Relevant Resources (ELA)</p> <p><i>(Equity Policy #1)</i></p>	<p>The Language and Literature Middle School Department began the resource review process. All materials will be evaluated through a culturally responsive lens.</p>		<p>Continue the curricular review of ELA resources for grades 6-8.</p> <p>In January, the ELA Committee will begin the process of revising the K-5 ELA Written Curriculum that will incorporate opportunities and resources for teachers to utilize culturally responsive practices.</p> <p>Common assessments are being developed in grades K-5.</p>
<p>Strengthen MTSS</p> <p><i>(Equity Policy #1)</i></p>	<p>Increased focus on process with differentiated support for elementary and middle schools</p> <p>Created a structure and system for monitoring students in Tier 2 and Tier 3 in reading and/or math</p> <p>Creation of a resource library for D97 staff to offer supplementary supports to all students</p>	<p>Continuing to build middle school intervention structures/systems for students receiving Tier 2 and Tier 3 interventions</p> <p>Continuing to build teacher capacity in regards to Tier 2 and Tier 3 math resources and supports</p>	<p>Sharing of resources widely.</p> <p>Continued refinement of processes</p> <p>Piloting Math Bridges Program with 3 of our K-5 schools</p>
<p>Coaching Intensives, National Board Certification</p> <p><i>(Equity Policy #6)</i></p>	<p>NBC cohorts are meeting monthly</p> <p>NBC cohort facilitators continue to connect NBC process to D97 Vision</p> <p>7 teachers have withdrawn candidacy</p> <p>Teacher librarians have been participants in 21st century teacher cohorts</p>	<p>Based on exit interviews with teachers who have withdrawn their candidacy, there appears to be a lack of a full understanding of the demands and rigor of the process</p>	<p>Reconsider process for joining NBC district cohort</p> <p>Facilitate NBC cohort information session for SY20-21 cohort</p> <p>21st Century teacher cohorts have started- 6 out of 10 schools have staff participants.</p>

GOAL 4

2D. Goal #4: Every Oak Park District 97 student is a creative thinker and global citizen.

OAK PARK ELEMENTARY DISTRICT 97 (D97)

SY20 MEASURES OF STUDENT SUCCESS | MID-YEAR REPORT | SY19/20 Winter Update

Goal #4: Every Oak Park District 97 student is a creative thinker and global citizen.

% of students "Projected College-Ready" in READING (70th percentile or higher)



% of students "Projected College-Ready" in MATH (70th percentile or higher)



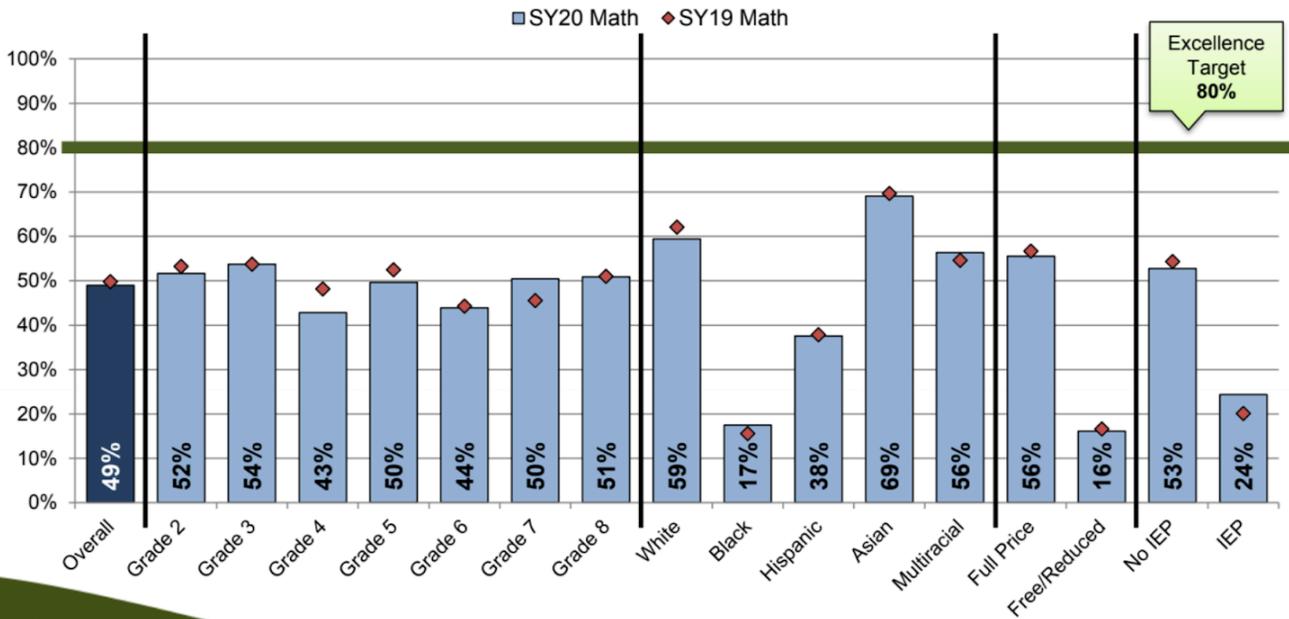
% of Students Projected College Ready in Reading

MAP % of Students Projected College Ready
70th Percentile and Up
Winter



% of Students Projected College Ready in Math

MAP % of Students Projected College Ready
70th Percentile and Up
Winter



GOAL 4

OAK PARK ELEMENTARY DISTRICT 97 (D97)
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Goal #4: Every Oak Park District 97 student is a creative thinker and global citizen.					
Start Date	End Date	Vital Sign of Professional Practice	SY19/20 Target	SY19/20 Winter Status	Comments
Aug-19	May-20	% of requests for acceleration/resolved completed within 45-60 days (T&L)	100%	100%	100% of (36) requests to date have been completed within the 45 to 60 school day timeline
Aug-19	May-20	Number of elementary schools that implemented the provision of co-taught differentiated supports within the classroom alongside “pull-out” supports (T&L)	8	7	
Oct-19	May-20	# of technology-focused professional learning sessions provided to staff	50	29	Topics have been identified and will be communicated to staff through the weekly technology tips and via each trainer 24-48 hours prior. Collaboration with the professional learning committee to get on the March Institute Day schedule for providing sessions to staff.
Aug-19	Mar-20	# of staff Lunch-Bag PD sessions	18	8	10 sessions will occur in February (1 per building)
Nov-19	May-20	# of information sessions held on accelerated Placement act	2	1	30 parents attended Early Admissions Information Night on 1/22/2020. Accelerated Placement information night will be held on Feb 2, 2020.
Aug-19	Jan-20	IB Unit trackers will be updated by staff	100% of departments	100% are complete	By end of January, this work should be completed.

Goal 4: Every Oak Park District 97 student is a *creative critical thinker and global citizen*.

Equity Policy #1: Equitable Access

KEY SY 20 DELIVERABLES	PROGRESS	OBSTACLES AND RISKS	PATH FORWARD
<p>Increased Access to Advanced Learning Opportunities</p> <p><i>(Equity Policy #1)</i></p>	<p>Soft launch resulted in referral system refinements</p> <p>Communication for SY21 acceleration opportunities (released November 2019)</p> <p>Increased access for students who receive “push-in” supports has been implemented in Mathematics</p> <p>Professional learning series for fifth grade teachers</p>	<p>Staff time/investment in the assessment process</p>	<p>Continued refinement of acceleration processes</p> <p>Continued professional learning for 5th grade teachers</p> <p>Continued support for GTD teachers</p>
<p>Support Middle School Rigorous Instruction</p> <p><i>(Equity Policy #1)</i></p>	<p>Job embedded support for mathematics teachers around new Connected Mathematics Project 3 (CMP3) instructional materials</p> <p>Developed Math enrichment units (6-8)</p> <p>6-8 ELA and Science departments have started the resource review process</p> <p>Revision of IB units is in progress</p> <p>Professional learning is being provided in the IL Learning Standards for Social Science, Physical Education, & World Language</p> <p>Designed common math assessments for new curricular resources (6-8)</p>	<p>Teachers need additional support with incorporating CMP3 with math differentiation units.</p>	<p>Continue work toward strengthening mathematics instruction</p> <p>Continue work toward the review of ELA and Science curricular resources</p> <p>Continue work toward embedding concepts in IB units and Civics implementation</p> <p>Continue work toward integrating the enhanced PE standards</p>
<p>Digital Tools & Learning Series</p> <p><i>(Equity Policy #1)</i></p>	<p>Development of professional learning schedule and topics based on data collected via helpdesk tickets and anecdotal feedback</p> <p>Collection of baseline data for usage of tools</p> <p>Offered professional learning community sessions</p>	<p>Timing of when we can offer professional learning sessions</p>	<p>Communication with staff of learning sessions and schedule at all buildings</p> <p>Collaboration with professional learning committee for March institute day</p> <p>Provide professional learning sessions at all 10 buildings</p>

Part III: Moving Forward

When we completed D97's strategic plan during the 2016/2017 school year, we made a commitment to the disciplined implementation of the plan. We had a strong desire to "pay attention to our intentions" as outlined in the strategic plan, and to engaging our stakeholders in the process through a variety of touch-points.

This Mid-Year Progress Report represents one of those touch-points; its purpose is to keep the D97 Board apprised of our progress and challenges, and - through them - to periodically update our community.

Other avenues for paying attention to our intentions include the cycle of inquiry process which all of our schools use to reflect and plan thoughtfully in 6-9-week intervals, as well as ongoing status updates to the Oak Park community via our website, social media, face-to-face meetings, school-level forums, and open-house.

Moving forward, our aim is to build on these efforts and to continue our practice of updating the Board on a regular basis.



Oak Park Elementary School District 97

260 Madison Oak Park Illinois 60302 ph: 708.524.3000 fax: 708.524.3030 www.op97.org

To: District 97 Board of Education
Dr. Carol Kelley, Superintendent of Schools

From: Jennifer DeBruin, Julian IB Coordinator
Christiana Harrington, Brooks IB Coordinator
Dr. Eboney Lofton, Chief Academic and Accountability Officer
Dr. Tawanda Lawrence, Senior Director of Curriculum, Instruction and Assessment

Re: Strengthening Middle School Instruction (Focus on Whole Child) IB Evaluation

Date: February 18, 2020

Type of Report: Informational

Purpose of Report: The purpose of this report is to provide the Board of Education an update on the IB program in District 97 as it relates to the IB Evaluation process and ongoing improvement. This information will focus on Goal 4 "Focus on Whole Child" - IB (Strengthening Middle School Instruction).

In order to provide context for the International Baccalaureate Middle Years Program (IB MYP) in District 97, we have provided a summary of the history of the program of Oak Park and the processes surrounding the initial implementation of the program at the middle schools.

Prior to the adoption of the IB philosophy and framework, the middle schools were quite different from one another. In addition, at each school there was variation between classes of the same subject and grade level. In an effort to ensure all children received an equitable and appropriate education, the superintendent, at the time, recommended that board members, teachers, and parents explore the International Baccalaureate (IB) Organization. He believed that the IB program encompassed educational best practices that the community believed in within one organized, supported, research--based program.

Exploration of the IB MYP began with a school visit to an IB school in Shaker Heights, Ohio, in Spring 2012. This school's demographics and size were comparable to District 97 thus allowing the District 97 team to see an IB program in action and the ways in which the program affected the school climate, culture and curriculum. From the conversations that emerged after the site visit and further investigations into the program, the district determined it was beneficial to become IB schools for multiple reasons:

- quality professional development grounded in best practices;
- focus on educational practices that prepare students for the real--world;
- widening of student perspectives beyond the classroom;
- solid unit planning platform to guide curriculum planning in a consistent manner; and
- an all--school philosophy that is inclusive.

On July 17, 2012, the Board of Education endorsed the implementation of the IB MYP program at the middle schools, following a Board Report presented to the Board on [June 26, 2012](#).

Equity: What are the differential experiences of children by achievement level and by household income? (could be a slightly different set of categories, for example, single parents, households with and without internet access, etc.) What is being done to achieve equity or balance in other ways?

Teachers are working collaboratively through collective inquiry and action research to answer these four questions for each unit of instruction:

1. What do we want students to know and be able to do?
2. How will know students have learned it?
3. How will we respond when students haven't learned it yet?
4. How will we respond when students have already learned it?

The process requires teachers to work collaboratively rather than in isolation and take collective responsibility for student learning. The teams develop common unit assessments and align grading practices to gather evidence of student learning and use this evidence to inform and improve the collective practice of its members. Each step directly aligns to a section of the unit plan. Carrying out this process ensures that we are engaged in a continuous cycle of improvement. The student groups that are furthest away from the district's learning targets are identified within the School Improvement Plan (SIP). Teacher teams synthesize and analyze this data to guide instruction and decision making. Analyzing and responding to the data in this way also helps teachers think about approaches to learning, intervention and/or acceleration that students may need.

The concept-based approach is the foundation of the pedagogical philosophy of the Middle Years Program. This pedagogical approach relies on experience, transfer of knowledge and understanding as opposed to memorization of information such as facts and dates. Research indicates, "a concept--based curriculum is naturally more equitable than a traditional coverage- centered curriculum." (Stern, Lauriault and Ferraro, 2018) Conceptual understanding allows students to make connections to the content based on their own interests and experiences. This type of learning is meaningful and creates a deeper understanding for students. Students experience rigorous learning objectives and consistent assessment criteria. The assessment criteria are consistent for all subjects and the cognitive demand increases up to year three. Students are aware of the criteria they are held to throughout their middle school experience.

The practice of using rubrics also helps to address equity. The assessment criteria prescribed by the MYP are used in all eight subjects. Teachers use the IB assessment criteria rubrics to grade student work. This practice provides a common language to discuss student achievement and provide clear feedback to students on the areas of strengths and opportunities for growth. The practice of using rubrics "makes grading so much more straightforward and bias-resistant, relieving the teacher of the worry that his/her evaluation of student work won't be objective. Rubrics can protect us from bringing in our own implicit biases about students into our evaluation. The rubric shows exactly what we are using to evaluate students' performance." (Feldman, 189) Once an assessment is given teachers in the same grade level and subject collaborate on calibrating the student work and achievement levels to ensure inter-rater reliability. This practice is a part of the cycle of improvement as explained above.

Communication with key stakeholders: *What is being done/has been done to elicit feedback/ideas from teachers, parents, older students, administrators, or other key stakeholders. What are the most common concerns and positive comments received and how are they being addressed?*

Feedback for the program is received and addressed in many ways from stakeholders:

Parents: We receive parent input and feedback during meetings, conference reflections via surveys and/or parent emails, parent information nights, curriculum nights, Parent Teacher Organization (PTO) council presentations and district level Parent University sessions.

Below are quotes from parents that were captured during the self-study process:

"Both of my children have participated in the IB program at Brooks. I've seen first hand the value it brings in their learning to think deeper about their unique lessons and apply that thinking more broadly across tangential world and societal topics."

"I've attended several parent IB sessions the school has offered, as well as, read through the many rubrics that accompany their school work. The commitment to communication about the IB curriculum is evident and clear."

"I appreciate seeing community resources incorporated into the program, for example: Sarah's Inn, NAMI, Robotics and Spoken Word."

Students: We receive feedback from students through surveys, town hall meetings (Julian) and student advisory board meetings (Brooks).

Teachers: We receive teacher feedback during team leader meetings, department chair meetings, grade level team meetings and surveys at the end of professional learning sessions.

As a result of the feedback gathered, teachers and school administration articulated that they appreciate the framework as a common reference point to organize and develop curriculum. They report that they value the embedded professional learning communities that IB lends itself to as well as the common and intentional planning time.

Building Administration: Feedback from building administration is received during administrative leadership meetings, building leadership meetings, open meetings hosted by the administration team and from the union leadership.

A more recent example of capturing and acting on feedback is the workshop that was recently conducted for special education teachers. The middle school special education coordinator shared the need to continue to refine the role of special education teachers within the IB framework. This was addressed initially through collaboration with the middle school special education coordinator, the Senior Director of Curriculum, Instruction and Assessment and the IB coordinators. As a result of this meeting, a professional development workshop was facilitated by the IB coordinators with the objective to discuss and plan IB assessments with the appropriate modifications and accommodations for students receiving special education services.

As an IB school we are required to have four academic policies: Academic Honesty Policy, Assessment Policy, Inclusion Policy and Language Policy. These policies are reviewed by the Building Leadership Team (BLT) for updates on a yearly basis. During this time, we incorporate student and teacher feedback from their experiences.

Areas of Opportunity:

The most common concerns shared are around professional learning as it relates to implementation. How can professional development concerns be addressed consistently and appropriately to accommodate teacher needs and experiences to be the most relevant to their position? Additionally, a concern is common learning and understanding for all stakeholders. How can we build capacity of knowledge and implementation of the program that includes all stakeholders so we are systematically growing the program in the schools and within the community?

Evaluation and on-going improvement: What are the goals of this particular activity - How do we know if it is successful or not? What is the plan for measurement of how implementation is going? What "hard" data will be captured and what 'soft' data (impressions, opinions, etc.) will be incorporated? What information (not anecdotes) is available at this stage?

Each IB World School is regularly evaluated to ensure that the standards and practices of the IB programme(s) are being maintained. Evaluation takes place at least once every five years. The overall goal of an IB Evaluation visit is to reflect and evaluate on the IB standards and practices in order to plan for continual improvement. As part of the evaluation, the school engages in a self-study process that is a key element in the school's continual improvement.

Below is a summary of where the district is in the IB evaluation process:

Building Quality Curriculum (BQC): The BQC process requires a team of expert curriculum reviewers to provide guidance and feedback on MYP unit plans. This involves supporting continuous improvement of written, taught and assessed curriculum.

The district participated in the BQC process during the winter of 2019. Eighteen units were sent to the International Baccalaureate Organization as part of the BQC process. Feedback was received from the IBO on all of these units. This feedback was given to the department chairs and used to set goals around areas of the written curriculum that can be revised and improved. Units will be consistently updated and revised to ensure real-world connections stay relevant in a way that engages our students. In addition, our schools use the mission statement and the IB standards and practices to guide future changes.

Self-Study - To prepare for the formal evaluation, the IBO requires that schools participate in an intense self-evaluation of all standards. All stakeholders in some capacity will evaluate our progress based on the practices related to the standards. This was completed over the last two years.

Application - In December 2019, the district applied for evaluation. The application for evaluation included extensive documentation related to all standards for which the schools are assessed.

Evaluation Visit - During the spring of 2020, three representatives from the International Baccalaureate Organization will visit Oak Park for a total of four days, two days per school, to tour the school and speak with all stakeholders. The dates are April 27th & 28th for Brooks and April 30th and May 1st for Julian. This visit along with all documentation previously submitted will be used for the formal evaluation. A report will then be generated to provide feedback on the alignment with the IB standards and practices. The feedback for each of the standards and practices fall into one of four categories:

Commendation	Praise given for the standard being in place in a creative and/or above and beyond way.
Finding	The standard is evident.
Recommendation	The standard may be evident but not entirely. Improvements will need to be made prior to the next evaluation visit in 5 years.
Matter to be Addressed	The standard is not evident, and this must be addressed prior to IB granting continued IB status.

The district will know if the evaluation visit was successful based on the feedback received from the IB School Visiting Team via a written evaluation report.

Resource requirements: What resources are involved in this implementation/activity? This should include not just direct dollars, but class time, teacher prep/planning time, parental inputs, school facilities drawn from other purposes, etc. How do we reflect on how well they are being put to use, if greater efficiencies are required, or if more resources could profitably be devoted to the activity?

The resources involved in the evaluation visit have some budgetary implications for the cost of the self-study and the Building Quality Curriculum process. There is no additional teacher preparation/planning time needed for the evaluation process. Parental input was incorporated during the self-study. Parents were interviewed on their experience relative to specific standards during the self-study reflection process.

The IB Coordinators and Senior Director of Curriculum, Instruction & Assessment collaborate with the department chairs to plan professional learning for teachers. Teachers are also sent to professional development provided by the IB organization to build capacity of the IB philosophy and pedagogy.

Based on the written evaluation report from the IB School Visit Team Members some of the feedback may have additional professional learning requirements and/or implications. This might require sending additional teachers to IB training and/or providing release time for teacher collaboration and summer planning.

Works Cited

Erickson, HL. (2012). *Concept-based teaching and learning*. International Baccalaureate Organization.

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**D97 EQUITY ENGAGEMENT
UPDATE**

Sr. Carol L. Kelley, Superintendent
Oak Park Elementary School District 97

Submitted January 31, 2020
Kingdom Quality Communications

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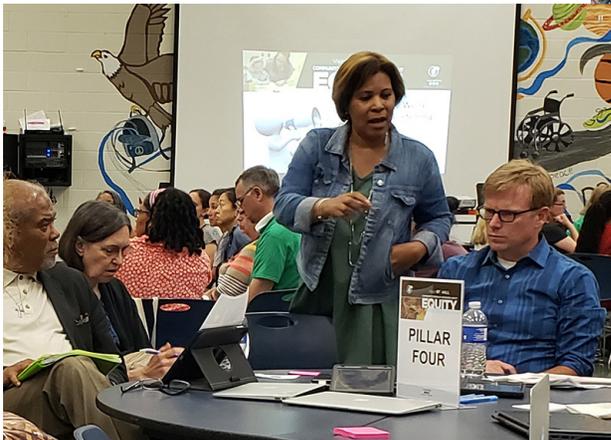
UPDATE:

COMMUNICATION AND ENGAGEMENT AROUND EQUITY AT D97

Following August research about parent and teacher engagement around equity and the release of the FY20 Collective Action Plan/Equity Implementation Plan (primarily targeting racial equity and performance gaps) in September, D97 released a follow-up survey in December 2019 to gauge progress in engagement levels over the first trimester.

ENGAGEMENT RESULTS: PARENT PERCEPTIONS

The August 2019 survey, which had nearly 800 respondents, did not specifically request the race and/or ethnic background of survey respondents. However, a diverse population of parents attended three, district-led equity meetings, as well as the parent focus group. Those conversations led to district strategies meant to improve parent and teacher engagement around equity.



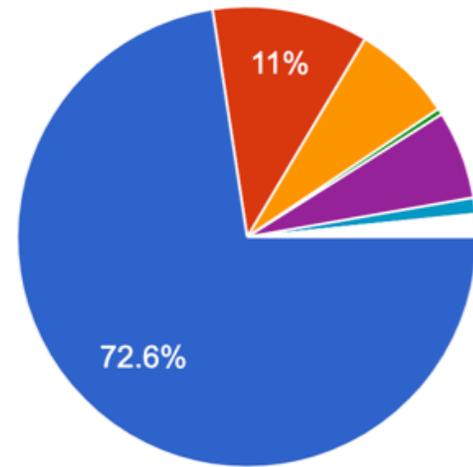
August 2019

UPDATE Continued

In December, roughly 700 parents responded to the follow-up survey, and the racial make-up of respondents reflected the racial diversity of the district:



What is your race/ethnicity?
693 responses



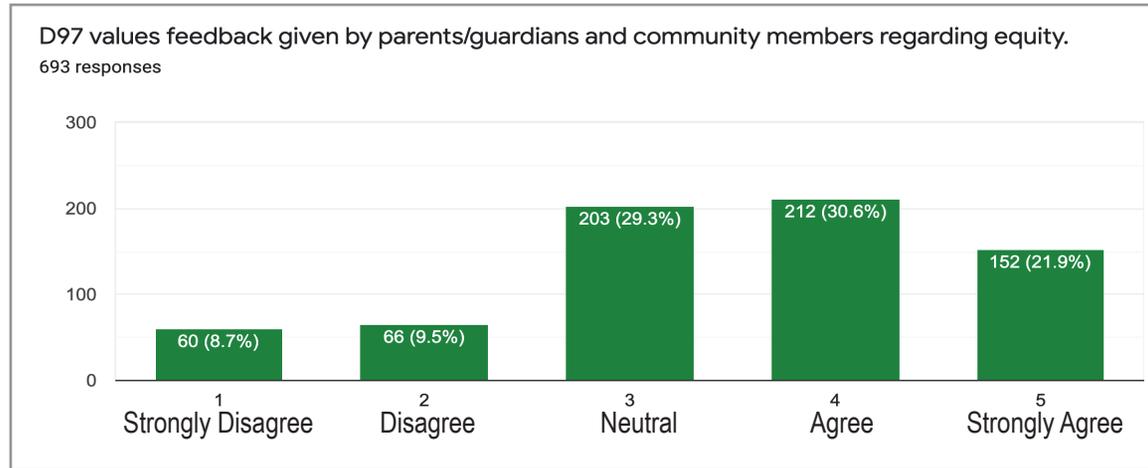
White	72.6%
Black, African American or another African origin	11%
Latino or Hispanic	7.1%
Asian or Asian American	6.2%
Prefer not to say	1.2%
American Indian or Alaskan Native	0.4%
Mixed / Multi-racial	0.1%

UPDATE Continued

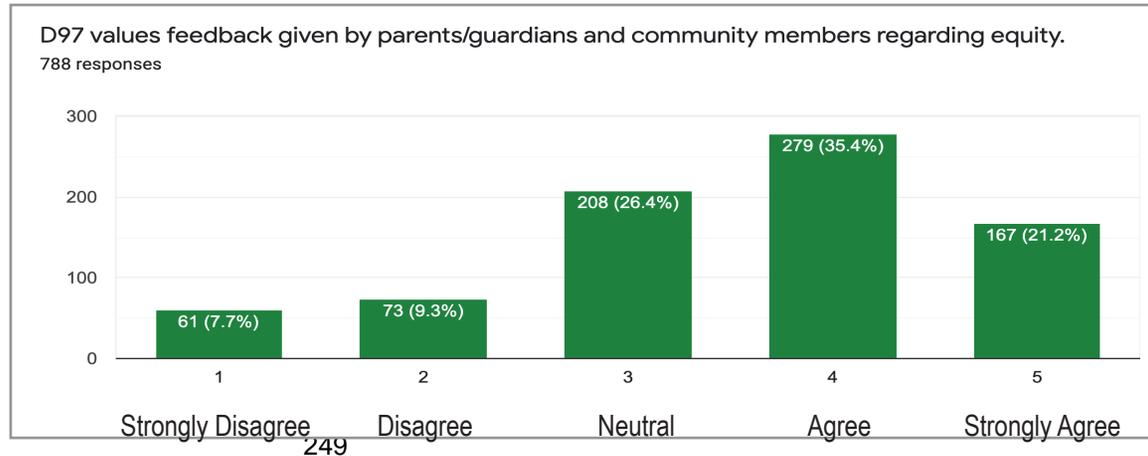
Within the first trimester, as evidenced by the survey, the district realized no significant movement (+/-1%) of strong opinions of agreement or disagreement regarding whether D97 values parent feedback, yet the moderate opinions shifted very few percentage points.



DECEMBER 2019



AUGUST 2019



UPDATE Continued

ENGAGEMENT RESULTS: PARENT/COMMUNITY MEETINGS

When looking at meeting engagement with parents, all 10 schools held coffees or community meetings in October/November, in addition to their September open house and curriculum nights. Learning from parent feedback in August about removing barriers to parent participation (e.g. childcare, locations, being more intentional about inviting all parents, etc.), some schools reportedly shifted the focus to attract a more diverse population of parents and teachers. For example, Holmes and Julian held “Come Together,” a community engagement series of events designed to connect school families, strengthen relationships between families and staff, and make school a place where every student gets what they need to succeed. The events were organized through partnerships with the school PTOs and the Oak Park E-Team.

More than 50 people attended each “Come Together” kickoff event, held in December 2019 at Holmes and January 2020 at Julian. Students, staff and families connected over dinner, and learned about mindfulness practices and goals of the series. They also engaged in community-building circles, which provided the opportunity for everyone to share their experiences and propose ideas for future events. Childcare was provided at both events, and students were able to receive homework help and participate in musical activities and structured games.



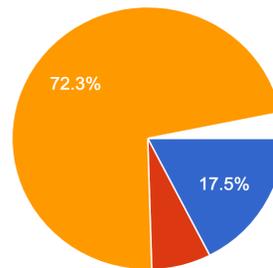
UPDATE Continued

In August, 2019, 79% of parents surveyed said they had not attended a parent feedback, information and community event. However, the December survey found a nearly 6-8% increase in participation levels within just a four month period.



Within the past three months, have you participated in a FEEDBACK/INPUT meeting about the academic or behavioral progress of all children?

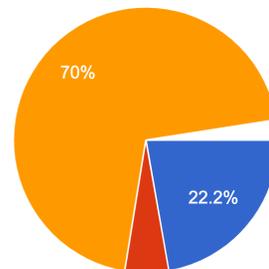
693 responses



- 72.3% - No
- 17.5% - Yes, I participated in a meeting held at my child's school
- 7.1% - Yes, I participated in a meeting held by the district

Within the past three months, have you attended an INFORMATION meeting about the academic or behavioral progress of all children?

693 responses



- 70% - No
- 22.2% - Yes, I participated in a meeting held at my child's school
- 5.3% - Yes, I participated in a meeting held by the district

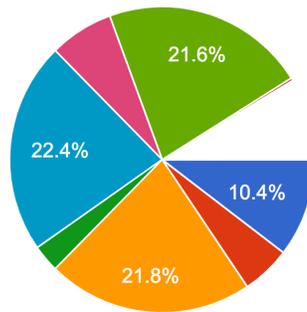
For those who did not attend a parent meeting held by their child's school or the district before August 2019, 37% said they were too busy, followed by 16% who stated a lack of awareness. Now, a lack of availability at the time the meetings were held was the MAIN reason given by survey respondents for not attending.

UPDATE Continued



If you have NOT participated in a feedback/input or information session about the academic or behavioral progress of all students, what best describes your reason for not participating?

693 responses

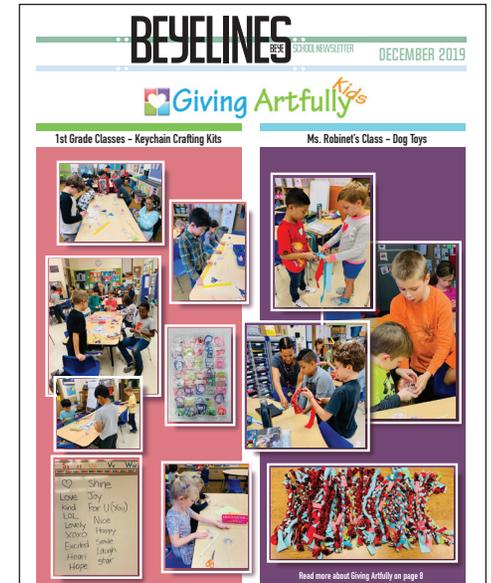


I was unavailable at the time the meetings were held	22.4%
I was too busy to attend	21.8%
I have participated	21.6%
I was unaware of the feedback and input sessions held at my child's school	10.4%
I wasn't interested in the topic	6.8%
I was unaware of the feedback and input sessions held at the district	5.2%
I could not attend because I did not have childcare	2.9%

ENGAGEMENT RESULTS

E-NEWSLETTERS

In August, parents expressed a gap in school-home communication and/or a receipt of district-level communication. As a result, all D97 schools now actively supply regular communication to their school parents. Principals are now regularly reminded by district leadership of the expectation that teachers have at least one touchpoint with families each week, and most principals are also engaging through weekly or bi-weekly email newsletters.





Weekly Wrap-Up

LET'S SEE D97 FROM YOUR POINT OF VIEW!



**"Making MyD97 Better," January 2020:
Ana Garcia-Doyle, Beye Elementary School**

Last trimester, we introduced our new "Making MyD97 Better" Award, which recognizes staff, students, parents and community members who are making District 97 a better place for all. We will choose a winner each month, and share their stories through our newsletters, website and social media pages.

We are proud to announce our "Making MyD97 Better" winner for January 2020: Ana Garcia-Doyle, parent and founder of the Green Team at Beye Elementary School.

For the last decade, Ana has worked incredibly hard to develop a Beye School Green Team run by parent volunteers. Under her leadership, the Green Team has implemented a number of initiatives in an effort to create a "green culture" within the school. Their accomplishments include:

- Securing \$20,000 in grant money dedicated to zero-waste initiatives, including purchasing lunchroom dishwashers and new water fountains compatible with water bottle refilling capacity.



At the district level, the MyD97 campaign was launched as a strategy to improve communication and engagement with parents. A weekly wrap-up newsletter is among the strategies used as a way to showcase the district's equity work and encourage parent, community and teacher involvement.

Within the first seven weeks of the wrap up, it has an average 38% open rate by families with the highest issue having a 49% open rate. That's in comparison to last school year (2018-2019), where the average open rate was 32.2% for the weekly newsletter and the most viewed issue had a 40.1% open rate.

ENGAGEMENT RESULTS Continued

SOCIAL MEDIA

Social media engagement and activity has been up over the last quarter, as D97 leaders have encouraged more input from schools and incorporated the MyD97 campaign, including the “Making MyD97 Better Award,” which highlights those making the district better for all students.

On Facebook, likes have increased almost 400 more than this time last year and more than half of those were acquired within the last three months.



January 2019



January 2020



ENGAGEMENT RESULTS Continued

Below is the most engaging D97 post in recent months, which was an excellent example of celebrating differences and reached more than 2600 people.



Oak Park Elementary School District 97
Published by Rochelle Marie [?] · January 23 at 10:49 AM · 🌐

TEAM REESE: Mann Elementary School third-grader, Reese, was welcomed back with cheers and a giant rainbow after completing his last chemotherapy treatment. Mann School students all wore different bright colors and lined the hallways with posters as Reese returned to school with his family.

What a beautiful moment for the entire D97 community. We are all **#TeamReese** today! Be sure to look for more about Reese's first day back at school later today on our social media channels.

Performance for Your Post

2,634 People Reached

450 Reactions, Comments & Shares ⓘ

230 👍 Like	125 🗨️ On Post	105 🔗 On Shares
198 ❤️ Love	121 🗨️ On Post	77 🔗 On Shares
15 💬 Comments	7 🗨️ On Post	8 🔗 On Shares
7 📄 Shares	7 🗨️ On Post	0 🔗 On Shares

1,026 Post Clicks

514 📷 Photo Views	0 🔗 Link Clicks ⓘ	512 👁️ Other Clicks ⓘ
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NEGATIVE FEEDBACK

1 Hide Post	0 Hide All Posts
0 Report as Spam	0 Unlike Page

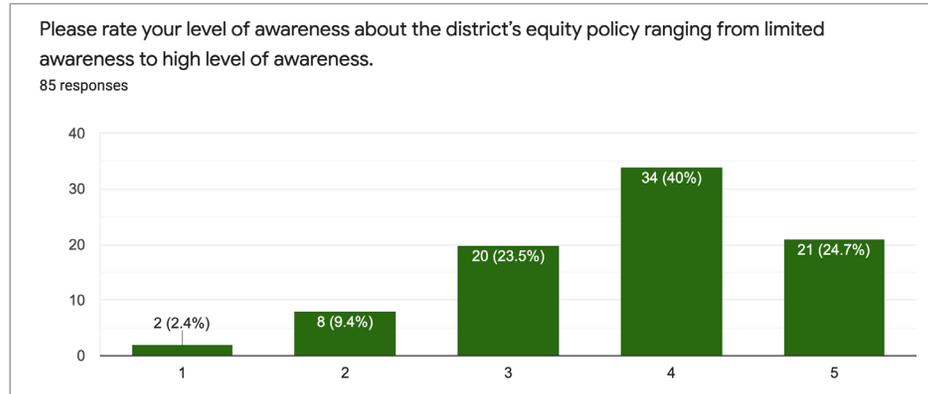
Reported stats may be delayed from what appears on posts

ENGAGEMENT RESULTS Continued

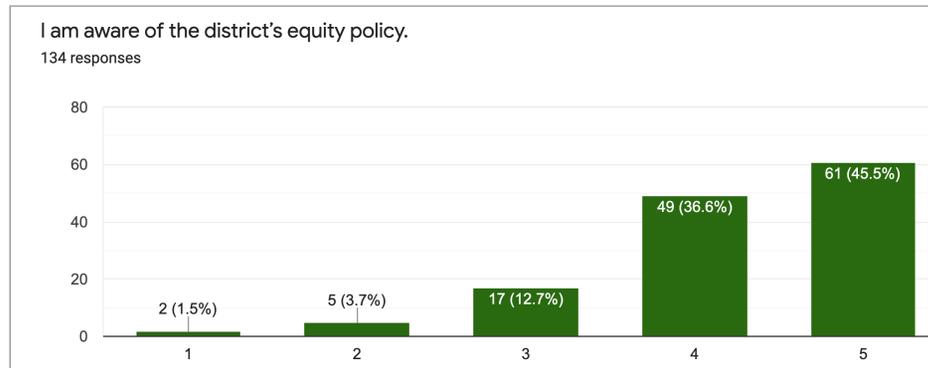
TEACHER PERCEPTIONS

Our recent teacher survey with 134 respondents, up from the 85 respondents, showed a 17.4% increase over August in awareness levels about district's equity policy.

August 2019



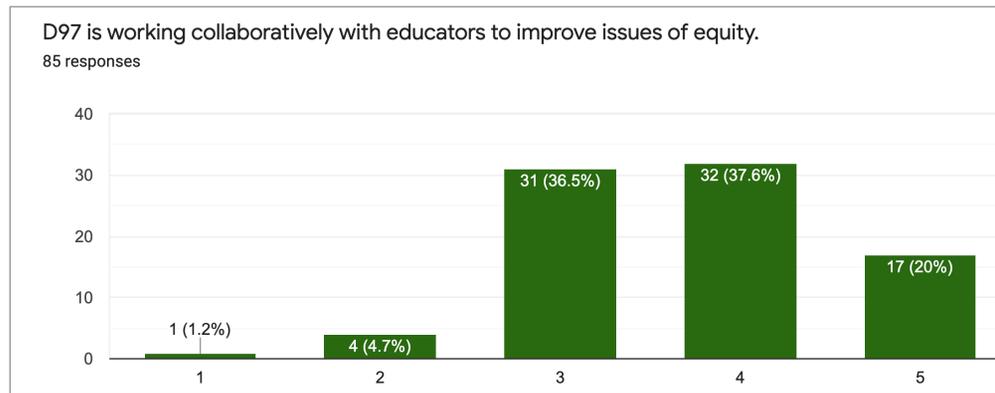
December 2019



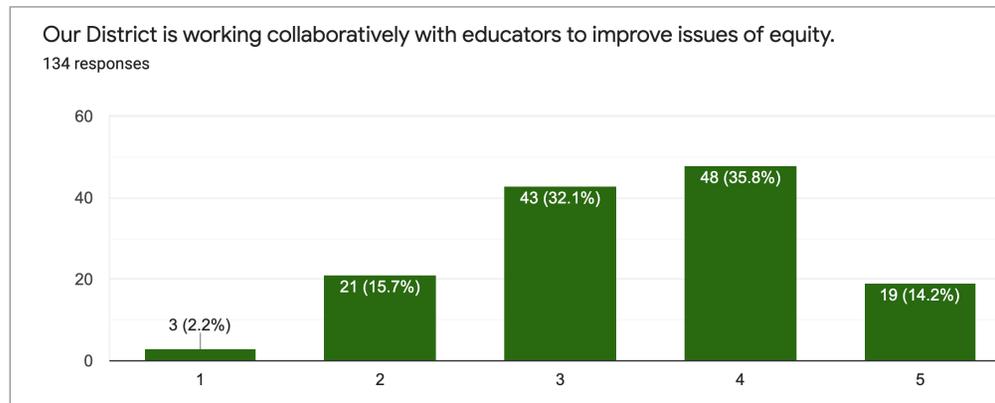
ENGAGEMENT RESULTS Continued

Similar to the parent feedback within the first trimester, the district realized no significant movement (+/-1%) of strong opinions of agreement or disagreement regarding whether D97 values parent feedback, yet the moderate opinions shifted slightly.

August 2019



December 2019



ENGAGEMENT RESULTS Continued

With regard to providing input and feedback, 17.5% more teachers surveyed in December over August 2019 indicated that they have provided input/feedback at staff meetings about the academic or behavioral progress of all children at their school. When asked how else they've been working to improve equity from a list of options, teachers responded as followed:



Topic	Percent of teachers
I attended training on topics related to equity.	63.4%
I volunteer to support/tutor struggling students.	26.1%
I reach out to parents who I don't often hear from.	44.0%
I participated on a teacher committee focused on equity.	21.6%
I assist a student club that's focused on improving equity.	11.9%
I serve as a social media ambassador.	2.2%



CONCLUSION

Compared to August 2019, slightly fewer parents and teachers surveyed in December agreed that the district values their input and opinions with regard to equity. However, outcomes indicate that within just a three month period, more parents and educators are engaging with one another and district leadership at a much higher rate, which will inevitably lead to positive change for all students.



**Official Minutes of the
Oak Park Board of Education District 97
260 Madison Street, Oak Park, Cook County, Illinois
January 3, 2020 Meeting**

This was a joint meeting with the Facilities Advisory Committee (FAC)

President Broy called the meeting to order at 7:00 p.m.

ROLL CALL

Present: Broy, Spurlock, Liebl, and Kearney (arrived at 7:03 p.m.)
Absent: Breymaier, Moore and Kim
Also Present: Superintendent Dr. Carol Kelley, Director of Communications Amanda Siegfried, Chief Academic and Accountability Officer Eboney Lofton, Senior Director of Technology Michael Arensdorff, Senior Director of Buildings and Grounds Jeanne Keane, Bulley and Andrews representative Peter Kuhn, and Board Secretary Sheryl Marinier.

Members of the Facilities Advisory Committee in attendance: Chairperson Paul May, Dirk Danker, Dane Rankin, Chris Rockey, Catherine Ward and Darryl Baker.

SY20 SUMMER PROJECTS

SY20 SUMMER
PROJECTS

Jeanne Keane came to the table with Peter Kuhn from Bulley and Andrews. Kuhn reported that he updated the bid package status, but some of the items will need to be rebid due to the lack of response.

Kuhn reported that the approved summer construction budget totals \$16,333,960 and is broken down as follows;

Brooks Middle School - \$970,600
Julian Middle School - \$2,134,940
Hatch Elementary - \$3,832,060
Irving Elementary - \$4,496,275
Mann Elementary - \$4,900,085

Additionally, Kuhn shared highlights of the work planned for each school.

Brooks Middle School

- Repair temperature control system
- Replace Intercom/PA system in accordance with D97 safety and security requests

Julian Middle School

- Replace Asphalt parking lot at Ridgeland Avenue
- Replace roofing over cafeteria, stage, auditorium, and gymnasium
- Repair temperature control system
- Replace intercom/PA system in accordance with D97 safety and security requests

Hatch Elementary School

- Replace damaged doors and door hardware
- Replace emergency lighting
- Replace switchgear (water damaged equipment)
- Replace third floor unit ventilators (will provide heating and cooling)
- Renovate Media Center to Library Learning Commons
- Provide a STEAM Lab
- Relocate LAS office to first floor
- Provide wheelchair lift to stage level
- Renovate one toilet room per gender per floor to meet ADA requirements

Irving Elementary School

- Replace damaged doors and door hardware
- Masonry repairs at exterior walls
- Replace emergency lighting
- Provide new exhaust fans
- Provide plumbing upgrades to meet current code requirements
- Replace third floor unit ventilators (will provide heating and cooling)
- Renovate Media Center to Library Learning Commons
- Provide a STEAM Lab
- Convert storage rooms on first floor to office space

Mann Elementary School

- Replace damaged doors and door hardware
- Replace emergency lighting and exit signage
- Provide plumbing upgrades to meet current code requirements
- Replace third floor unit ventilators (will provide heating and cooling)
- Renovate Media Center to Library Learning Commons
- Provide a STEAM Lab
- Convert locker room space on first floor to instructional space
- Provide wheelchair lift to stage level
- Renovate one toilet room per gender per floor to meet ADA requirements
- Provide Area of Rescue Assistance at stairwells

Kuhn noted that there were three alternate bids. He explained that alternates one and two were accepted for equipment, and alternate three for the air unit for the Hatch Elementary School gymnasium. He noted that the HVAC work received four bids, but some of the trades only received one bid. Those with only one will be rebid. Keane told the Board that an alternate would not be accepted for the intercoms.

Kuhn reported that the projects are coming in under budget and that includes a \$1,000,000 contingency. A list of budgeted amounts and actual amounts for each trade were shared, noting that if only one bid was received, the budgeted amount was entered on the list. Keane reported that if the projects come in under budget, the remaining funds will be put toward the next group of projects.

A motion was made by a Facilities Advisory committee member that recommended that the Board of Education approve the Summer 2020 bid package excluding membrane roofing, glazing and gypsum board assembly, which will be re-bid. The motion was seconded by another committee member and carried.

Mann Elementary School (Continued)

The committee agreed to review the outstanding bids via email to expedite the process.

A motion was made by a Facilities Advisory committee member to approve the minutes from its meeting on December 16, 2019. The motion was seconded by another committee member and carried.

The Facilities Advisory committee adjourned at 7:32 p.m., and the members of the committee left the boardroom.

PUBLIC COMMENT

PUBLIC COMMENT

Anna Nieto, an Elementary Spanish teacher for six years, suggested that the construction projects present an opportunity to address needed space for the FLES (Spanish) program. She told the Board that the FLES curriculum supports the district's vision, but the lack of space for the program directly affects the students' outcomes, and teacher's performance. She told the Board that in the schools without Spanish classrooms, students lose approximately 5-10 minutes of learning per week (up to 16 percent per week), which comes to about 200 minutes a year of total lost instructional time.

Nieto told the Board that students without an instructional space for language do not have visuals, or "environmental print" in Spanish to support their comprehension, and writing and speaking skills, which could undermine their confidence and risk taking, vital for increasing proficiency and truly acquiring the language. Additionally, she explained that traveling between classrooms presents an added challenge for the teachers to give their students consistent energy and materials. Even the National Board Certified teachers on the team, find their instruction suffers in this environment.

She noted that Irving currently has no dedicated instructional spaces for Spanish, which impacts all 498 students in the school. At Mann, one Spanish classroom is insufficient to service all of the school, so 139 students do not have Spanish instruction in a dedicated space. She told the Board that FLES classroom space in other schools is limited or precarious, and if an additional teacher travels to that school, there is usually no room.

Nieto urged the Board to evaluate future renovation plans through the lens of the language teacher and learner to ensure that students have access to a strong and equitable language learning curriculum and environment that allows for true language acquisition and cultural connection. Dr. Kelley explained the difference between permanent classrooms and those without classrooms.

Silvia Zaragoza, Irving School Spanish teacher for 13 years, supported Nieto's request. She told the Board that according to the American Council on the Teaching of Foreign Languages (ACTFL), "effective language instruction must provide significant levels of meaningful communication and interactive feedback in the target language in order for students to develop language and cultural proficiency." ACTFL recommends that "language educators and their students use the target language as exclusively as possible (90 percent) at all levels of instruction during instructional time".

She told the Board that Irving has an extensive Spanish library of books that are culturally relevant and developmentally appropriate, but the students do not have the kind of access to them that students in other schools might have because the books are housed in the Spanish office, not in a classroom.

Zaragoza told the Board that the original renovation plans at Lincoln, Longfellow and Holmes did not address the need for Spanish classrooms, and were only addressed after it was brought to their attention. She noted that the Irving renovation plan does not address the need for a Spanish classroom, so she is bringing it to the Board's attention.

PUBLIC COMMENT – (Continued)

She told the Board that a dedicated language learning space is essential for the strongest teaching and student outcomes and needs to be respected. She suggested that any renovation plans should consider the importance of creating the necessary spaces for student learning in all core areas.

Zaragoza told the Board that she is also here this evening to advocate for her culturally diverse students and their families. She wants them to feel like they belong in this culturally diverse community. They need to be able to “be” themselves and see themselves represented and appreciated.

Dr. Kelley was asked to follow up regarding these requests. Keane suggested that there may be a creative solution at Irving School, and told the Board that there is a new classroom at Beye School, but she is not sure of the plans for that room.

Dr. Kelley explained that there are other teachers who do not have a classroom (art, music, etc.). The decision on who will be a “traveling teacher” is based on the number of students at a particular grade level. She told the Board that some teachers even teach in more than one school. Once the principal works out the schedule, locations are considered.

One member of the audience noted that Irving has a traveling art teacher and music teacher, but there is still a designated classroom for them, but there is no designated Spanish classroom.

It was noted that even with the new Lincoln addition there will be no classroom for Spanish.

Margaret Garcia, a Physical Education teacher at Mann School for 18 years, asked for improvements to the ventilation system in the Mann School gym. She explained that the gym has two large uninsulated walls with south and west exposure, and 2,400 square feet of poorly insulated roof. She suggested that a space that large would generate a massive amount of radiant heat that is trapped indoors and has no way to be removed, as there are no windows in the space. She explained that the air is circulated by air handlers that were evaluated by an internal Air Conditioning Study for all district buildings in 2013, and found to be in poor condition and about 25 years old.

Garcia asked for reliable, effective ventilation in the gym that would provide effective control of indoor air quality in the summer months.

Keane explained that the air handler in the Mann School gym is being repaired, and noted that this project is not included in the summer projects. She also has a mechanical contractor looking into options for the space.

Sheila Daugherty, Co-president of the Mann School PTO shared her excitement about the upgrades planned for the school, but shared her concern about the very slow chairlift that students and parents in wheelchairs are required to use to access the second floor. She suggested that the chairlift takes away learning time for these students, and asked the Board to consider a better solution.

ADJOURNMENT

ADJOURNMENT

There being no further business to conduct, President Broy declared the meeting adjourned at 7:54 p.m.

Board President

Board Secretary

**Official Minutes of the
Oak Park Board of Education District 97
260 Madison Street, Oak Park, Cook County, Illinois
February 4, 2020 Meeting**

Vice President Jung called the meeting to order at 5:35 p.m.

ROLL CALL

Present: Broy, Kim, Spurlock, Breymaier, Moore, Liebl, and Kearney

Absent: None

Also Present: Superintendent Dr. Carol Kelley, Director of Communications Amanda Siegfried, Chief Academic and Accountability Officer Eboney Lofton, Senior Director of Buildings and Grounds Jeanne Keane, Senior Director of Technology Michael Arensdorff, and Board Secretary Sheryl Marinier.

LEARNING SESSION – BOARD LEADERSHIP FOR RESULTS (SY20 PRIORITIES)

LEARNING
SESSION –
BOARD
LEADERSHIP
FOR RESULTS
(SY20
PRIORITIES)

Muti Fagbayi from Performance Fact facilitated a working session for the Board. He reminded the Board that the last time they met with him was on October 29, 2019, and he shared the notes from that meeting, and the four focus areas were identified;

- Purposeful Conversations and Continuous Interaction with Families and Community
- Making the Case for Equity
- Championing Equity-focused Resource Allocation
- Leading Strategically with Data, Monitoring Performance

The continuous learning topics were identified as;

- Creating high-trust, empowering culture and climate
- Effective practices for purposeful community conversations and engagement
- Becoming data-savvy

All Board members felt that the topics are still relevant, and that there is some overlap in the focus areas and learning topics. Other Board comments included noting that;

- One Board member felt like the district is doing a lot of good things, but the Board is not able to explain it to the community.
- The Board does not have the same connection with the schools this year. Last year's Board meetings were divided into two kinds of meeting per month, a learning week, and a Board business week. Because the Board meeting format has changed, one Board member felt that the thought partner piece is missing.
- One Board member was confused about how the Board can take charge in these areas. The Board is included, but not sure when the Board should try and take charge in one of these areas.

Fagbayi asked the Board if there is one topic that would be more important than the others. The Board members engaged in a brief discussion and the majority (4 members) of the Board agreed that Leading Strategically with Data, Monitoring Performance is the top priority. Two members of the Board chose Purposeful Conversations and Continuous Interaction with Families and Community as their top priority.

Fagbayi ask the Board members to think about the topic Leading Strategically with Data, Monitoring Performance, and tell the others what they would share with Village Hall if they only had five minutes.

LEARNING SESSION – BOARD LEADERSHIP FOR RESULTS (SY20 PRIORITIES) - (Continued)

- 1) Improved community relations and Board governance (e.g., high level of community trust as measured on a survey)
- 2) Higher level of community confidence
- 3) Equity policy – increased community awareness and recognition (continuing to develop policies that reflect our values; policies that reflect our community at large; institutional “things” that outlast our time on the board)
- 4) Evidence-based conversations about student performance
- 5) Evidence-based confidence that we are making the right decisions, have the right structures in place, making the right adjustments, etc.
- 6) Movement towards PE every day, in every school

Board comments included noting that it would be helpful to have a link that the Board could share when the district has been tagged on social media. It would be nice to think about how the communication challenges tie into the bottom line. It was suggested that communication should also be intended for the Board to learn from the responses. One Board member suggested not being over responsive to the loudest voice. Data for better understanding was also suggested.

What are the biggest complaints from parents?

- Some just want to complain
- Some are concerned about taxes
- Some are overwhelmed
- Some want to talk about trends without perception of size of the trend
- Some want information to be readily available to the community (equity policy)
- Some want the district to change the narrative

Board members questioned;

- How much energy should the Board spend on perception opposed to reality? It was suggested that the Board should push out facts.
- What is our progress in equity?
- Is our overall level of excellence increasing?
- Should the Board explain the “why” more often?

If the Board combined options one and four, what would our narrative be?

- The Board talked about allocating resources for a data person.
- The Board would need to determine how they would work with this person to assess data for the equity policy.

Board Data Savvy

- A data and assessment person
- Best practices
- Developing data/assessment systems
- Board capacity-building
- Communication with public/community, (“tell our story”; market the district)

What kind of work would the Board take on with this data person?

- This person would be a point-person; well-informed; coherence; create a cohesive narrative
- This person could help to identify critical indicators; “ROI” analysis, systematize the analysis, ability to back up decisions with fact, not anecdotes.

LEARNING SESSION – BOARD LEADERSHIP FOR RESULTS (SY20 PRIORITIES) - (Continued)

What are the first three milestones you would like to see with this person’s help?

- Hiring the person (this year) or a consultant (RFP)
- Have that person sit with the Board, more engaged with the Board than the others.

Dr. Kelley agreed with the Board that the concept and need for a data person is definitely there. It was suggested that before the district hires this individual, it should consider what peer districts are doing in this area.

Milestones

- Benchmarking: what is out there?
- The hire (this year)
- Session with Board
- Budget for this
- Baseline data

Member Kearney offered to draft a scope and sequence. The Board was reminded that a peer district list was created in 2017, and some of the Board members wondered if it might need to be updated. One Board member noted that FORC often does comparisons. Member Kearney shared that he knows the Board chair in Evanston, and member Breymaier has information that he can share on Maine Township.

EXECUTIVE SESSION

Spurlock moved, seconded by Breymaier that the Board move into executive session for the purpose of Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees or Legal Counsel for the District 5 ILCS 120/2(C)(1), Pending Litigation 5 ILCS 120/2(C)(11) at 7:06 p.m.

Ayes: Spurlock, Breymaier, Kim, Liebl, Kearney, Moore, and Broy

Nays: None

Absent: None

Motion passed

OPEN SESSION

Spurlock moved, seconded by Breymaier that the Board move into Open Session at 8:17 p.m. All members of the Board were in agreement. The Board reconvened in Open Session at 8:30 p.m.

ABATEMENT OF SERIES 2016 BOND LEVY

Grossi reminded the Board that in December, they adopted the levy for all but one bond fund. Last year, they abated the unused reserves to make payments, and if they want to, they could abate the funds again this year, but they would need to take action by the end of the year. If they choose to abate, the bond levy would only consist of the referendum bonds.

Grossi told the Board that FORC recommended that the Board abate the bond levy again this year. He told the Board that he believes that the action the Board took in December to capture the TIF funds, put them in a good position to cover the capital projects and stay in the healthy budget place for the next five years. He told them that last year was the first year that the district basically kept its goal of flat spending, and that is why the Board chose to capture the TIF funds.

Member Spurlock reminded the Board that one of the reasons the Board considered abatement, was because returning these funds is a way to give the community back the \$2,500,000 overpayment. She indicated that the Board is considering abatement again, for that reason. Grossi noted that it would be

ABATEMENT OF SERIES 2016 BOND LEVY (Continued)

about \$100 for a \$400,000 market value home, and the five-year projections do not change due to the abatement. This would be a one-time event. It was noted that last year FORC did not recommend abatement, but this year it does.

PUBLIC COMMENT

Jung read a statement regarding the procedures for public comment.

Waiken Wong, a Lincoln School parent, said that the fact that the school has had four principals in four years should be considered a crisis. He told the Board that the school is under sourced, and there is a core group of parents working on support for the school. He asked the Board to look retrospectively on what is happening regarding school administration. He suggested that staff be asked to complete exit interviews and participate in surveys for honest feedback. Wong suggested that everyone involved needs to know what is going on with the culture of the school so we do not repeat it again. He told the Board that they have lost the trust of the community.

Lisa Peloquin, a Lincoln School parent, reminded the Board that Lincoln School has had four principals in four years. She told the Board that it is Dr. Kelley's responsibility to support these principals and she is not doing her job.

Peloquin has lost faith in the district's ability to resolve this crisis because they have not acknowledged their role in this mess. She asked that the Board hold Dr. Kelley accountable for this situation and take an active role in repairing Lincoln. She recommended the follow;

- Analysis of what the district has learned from the leadership mistakes and what it will do differently. This is not about the hiring process, but about actual support
- Plan for an exit interview with the outgoing principal to include Board members
- Plan for equitable, proportional resources for Lincoln
 - Social Workers (2), office staff, Psychologists, Special Educators, either two Assistant Principals or add a Student Support Specialist
 - Acknowledgement that the lack of these resources for years coupled with failed leadership has compounded student needs and challenges in the school
- Outside groups with expertise in resetting climate and culture to support the school in place of the district
 - Parents and teachers to review and select
- Plan for Dr. Kelley's performance review to include
 - 360
 - Job satisfaction
 - Climate and culture review
 - Turnover numbers

Peloquin told the Board that the relationship between the teachers and the administration in the building is dysfunctional, creating a toxic work environment and an impossible place to be a principal, and asked the Board to respond to the following by February 19.

- Report on what the Board has learned
 - Analysis of the district's role in the failed administration and what has been learned
 - A plan for an exit interview with the Lincoln Principal to include Board members
- Proposed plan for supporting Lincoln with appropriate resources

PUBLIC COMMENT – (Continued)

- Proportional and then some resources, to offset all the problems that have gone unaddressed as this crisis brewed
- Social Workers (2), office staff, Psychologists, special educators, either two Assistant Principals or add a Student Support Specialist
- Accountability plan for Dr. Kelley
 - Including 360 reviews
 - Principal and teacher satisfaction/turn over
- List of outside groups with expertise in school renewal that you are willing to work with to support Lincoln in transforming the climate and culture in the building
 - Teachers and parents to select from this group

Kenneth Lehman, a parent at Lincoln School told the Board that he has a lack of confidence as a parent, and does not have a strong sense that anyone is in charge at Lincoln, but there is a strong desire of staff and parents to make a difference. He suggested that everyone step up in this time of need. He asked for more communication about what is happening; what is administration looking for? What are the goals? What has failed in the last few years? He suggested that mistakes have been made.

Rachel Griffith, a Lincoln School parent and former District 97 teacher, shared that she was part of the parent interview committee in 2017, and asked why the candidates recommended by the parent and teacher interview committees were never hired? She noted that transparency was suggested when parents and staff were included, but in both hiring processes that did not occur.

She suggested that district staff should be encouraged to become principals, that having staff who is familiar with the community stepping into leadership roles would be beneficial. She recommended hiring a principal who has experience and has the skills necessary to succeed in this very demanding district.

Griffith told the Board that five principals in five years is unacceptable. Students who find school to be a challenging place need consistent leadership in order to be as well supported as possible.

She suggested that the administration is failing at their most important job; hiring administrators that have the skills to succeed in this very demanding district. Griffith noted that there are four teachers retiring from Lincoln in June, and suggested that Cathy Hamilton be charged with hiring their replacements, suggesting that it is important for people who KNOW Lincoln to make the big decision on their behalf.

Griffith told the Board that the community has been more than forgiving and patient. They need accountability. She asked the Board to think very carefully about what needs to happen to ensure that the decision is made correctly this time.

April Johnson, a Lincoln School parent, questioned the principal hiring process, since the school has lost two permanent people in that position. She shared that the most critical thing in the process is teacher and staff input. She told the Board that Lincoln is a special school where many teachers come to stay. The teacher retention rate is one of the higher rates in the district, also higher than the state average. She noted many close-knit relationships among the team of teachers and support staff. It is an enormous undertaking to earn acceptance and respect from a well-established staff like their team at Lincoln. Johnson is convinced that it will take a very unique person to successfully integrate into a leadership role at that school.

Johnson noted the large size of the school (current enrollment of 685), and questioned if the size of the school has made it especially difficult to find someone capable of taking on and retaining the role of

PUBLIC COMMENT – (Continued)

principal. She suggested that the size of the school puts a strain on the support staff and teachers, which increases the need for support and effective leadership from administration. Johnson suggested that administration consider hiring two principals or one principal and two assistant principals at Lincoln. She noted that the student to administrator ratio for Lincoln is higher than the state average.

Johnson ask the Board to consider the amount of support that the principal received from the district, as it is natural to question this when a principals leaves abruptly mid-year.

Johnson told the Board that the students at Lincoln are fortunate to have their teachers and staff to support them. She suggested that if the families wants to keep that strong staff it will need to hold the district and Board accountable for finding an exceptional person to become the next Lincoln School principal, and ensure that this individual is positioned to succeed in the role.

Laura Sakeyama and Autumn Hamer, Lincoln School parents, read a statement from a group of concerned Lincoln parents. They suggested;

- That a “post-mortem” of the past six months including all interactions between the Lincoln principal, district administrators, and teachers to reconstruct and identify missed opportunities to have better supported the principal and/or the Lincoln community; be fully transparent and public about these missed opportunities, and integrated learnings into future work with the next Lincoln principal (and all principals).
- Ensure that the Superintendent has fair and rigorous performance goals with regard to retention/turnover of principals; these goals should be transparent to the community
- Given that Lincoln’s student population is almost twice the number of other schools in the district;
 - Consider whether Lincoln should have two Assistant Principals (APs); they should have clear lines of responsibility and accountability vis-à-vis the principal.
 - Consider whether Lincoln should have two full-time Social Workers.
 - Re-evaluate from a best practice lens the allocation of all staffing and resources, including the number of teachers assisting with special education, conducting differentiation within the classroom, etc.
- The district should build a workforce pipeline to train from within the district for school Principal and AP positions.
- A Board member should sit in on the exit interview of the Lincoln principal.
- The district should provide specific information on the “On-site support and researches from district-level administrators.” That they stated they plan to provide re: their January 31, 2020 letter.
- The Board should survey (in person or phone) all of the district’s Principals who have served in that role during the past five years (including all those who have exited the district) to gather information on their experience.
- Principal hiring committees should not be segregated by role, rather parents, teachers, and staff of Lincoln should perform as one hiring committee where everyone is required to participate in a transparent way.
- Lincoln’s next principal should have demonstrated successful experience as a principal, and should have demonstrated successful classroom teaching experience.

The letter ended with a request for a response by the February 18, 2020 town-hall meeting scheduled at Lincoln School.

PUBLIC COMMENT – (Continued)

Kelly Staley, a Lincoln School parent, expressed concern that the school has had four principals in four years. She demanded accountability, and told the Board that the responsibility falls on the Superintendent. She indicated that the Superintendent should demonstrate transparency in the process, and that the leadership must learn from their mistakes. They must be able to learn from this mistake and figure out why this principal failed at the task. She requested that an exit interview be held with the outgoing principals. Staley asked for the following;

- Transparency throughout the process. There are rumors that the previous principals were not the first choice of the search committees. If that is true, why not? How can we have confidence in the process when recommendations are not followed?
- An ability to learn from mistakes by soliciting the input of teachers, staff and the departed principals from Lincoln to learn why this has failed. Were there exit interviews? What have you done or will do to solicit input from Lincoln teachers and staff? How will this inform your search, vetting and support in the future?
- An ability to look into the right places for advice. It is not apparent to the community why a person with an equity background, and not school administration is assisting you with this process. Kelley noted that equity is a challenge in our district that has already been addressed. If equity is a factor in the principal retention then it needs to be communicated.

Staley expressed the urgency of the situation. She recognized the dedicated teachers and staff at the school, and told the Board that the students deserve better. She challenged administration to correct the course.

Meghann Moses, a Lincoln School parent, addressed Dr. Kelley's comments in the Wednesday Journal in which she expressed concerns that the Lincoln community might blame themselves for the lack of a consistent principal. Moses spoke to many parents and staff about this statement, and has not heard anyone express that concern, and indicated that the frustration should be directed at those who are responsible for the hiring process.

Moses told the Board that she reached out to administration during the very first week of school to let them know that the principal needed support, and was being asked to do the impossible. Moses told administration that the principal might leave her job if she did not receive support. The building construction was not complete, there was no playground, and there were serious problems with the school buses.

Moses requested an equitable ratio of support and administrative staff for all the larger schools in the district. She asked for a hiring freeze be instituted at the district's administration building until these student to adult ratios are met at the schools. She also asked for a cut on district administration expenses be implemented, and redirect the funds to in-school resources.

Moses asked that the principal search committees be reorganized so that all stakeholders are in the same room, completing the same interviews at the same time, and following that process through to the end. This will enhance our ability to know that the committee's recommendations are being followed and that we are speaking with one voice. Moses requested a response to her comments.

Bob Pickrell, a Lincoln School parent expressed concern about the loss of another principal at Lincoln School. He was told that she left the district due to personal reasons, but he told the Board that the problem is not at the school. He explained that he knew two of the principals who left, and he considered them to be outstanding. Pickrell explained that he holds administration responsible for the problem, and suggested bringing in a third party to determine the problem and suggest a resolution.

PUBLIC COMMENT – (Continued)

Rachel Stark, a Lincoln School parent, told the Board that she attended the parent teacher conferences this week, where goals were set for her children and ways to track their achievement were discussed. Stark suggested that there is no evidence of the superintendent's goals for retention of teachers and principals. She suggested that if teacher and principal retention is not a goal, it will never happen. Stark told the Board that the superintendent's contract says that at any time the terms and conditions of the contract can be reviewed and updated, and she suggested that the contract be changed to include such a review. She also suggested that a metric be included that rates employee satisfaction, which would recognize that people are customers of the district. She told the Board that the community should not have to give thought to such topics and come up with solutions. She shared that her daughter is disappointed that the principal is leaving and asked the Board to make this stop.

David Keeling, a Lincoln School parent, recognized that he does not know all the facts, but having worked in public education for 20 years, he does know that educators like the Lincoln principal do not abruptly leave their jobs midway through the school year unless something is terribly wrong. He assumed that the district did everything possible to support the principal, and if they did not, he would consider that a profound failure of leadership.

Keeling urged the Board to ask the important questions and get to the honest truth, and he supports the detailed list of recommendations compiled by his fellow Lincoln parents. At a minimum, he encouraged the district to hold a confidential exit interview with the principal to better understand her experiences and get her candid feedback. He suggested finding out what steps were, or were not taken to support her, and hold those who were responsible for providing that support appropriately accountable. Most important, he would set the simple expectation that this cannot happen again, and demand real solutions, not empty gestures, to ensure it does not.

Eric Fenton, a Lincoln School parent, expressed support for the comments made by the others this evening. He told the Board that his daughter has special needs, and the turnover of the Lincoln School administrations has compounded the need to get the services that she requires. He explained that the process of bringing the new leader up to speed is very stressful. Fenton expressed trust that the intentions of the administrations are good, and asked them to take the process seriously.

Ben Newton, a Lincoln School parent, questioned the educational quality of the district. He told the Board that this is the fourth time that he has addressed them. The first two times was to encourage the district to expand or maintain the high quality educational programming, neither of which the district decided to embrace. The next time he addressed the Board was to report violence in the second grade classroom that was being ignored. This evening, Newton wished to address the root cause of his prior discussion in front of the Board.

Newton expressed concern that the district is deteriorating quickly. He suggested that Brooks Middle School is an underperforming school and the teachers feel unsafe in their classrooms, and test scores are dropping rapidly across the district. He suggested that new curricula should have a large positive impact almost immediately on students' lives.

Newton reported that in 2015, 68 percent of students were proficient in English versus 38 percent statewide, a gap of 30 points. By 2019, results had deteriorated significantly and only 42 percent of students were proficient relative to 38 percent statewide, a gap of only 4 points, while teacher attrition increased to 50 percent. He suggested that the decline in student performance is perhaps one of historic proportions.

PUBLIC COMMENT – (Continued)

Newton shared that he believes that the deterioration is a direct result of failing to care for, and nurture our most important resource, high quality school staff and administrators. The numbers indicate that the superintendent has not built a pipeline of principals, nor created a district culture to encourage retention. He suggested that the district has not maintained its high-quality culture. Newton shared that he believes that the district needs to return to being the excellent district it was in 2015, and the current administration is either not focused on high-quality education or they do not know how to deliver it.

The Board took a brief break and reconvened at 9:26 p.m.

SPECIAL REPORTS
SUMMER WORK BIDS

SPECIAL REPORTS

Jeanne Keane came to the table with Peter Kuhn from Bulley and Andrews. They shared a brief presentation on the 2020 summer work bids, which were discussed during the joint Board meeting with the Facilities Advisory committee (FAC) on February 3, 2020.

Kuhn reported that the bids were opened last Thursday. The roofing, glazing and drywall will need to be rebid. Nine trades were reviewed, and all are coming in under budget for the 2020 summer renovations. Kuhn reported that the bids were approved by FAC during their meeting last night.

Michael Arensdorff reported that the AV equipment will also need Board approval. He reported that he has worked with both of the companies being considered, so the decision came down to the cost.

These items will return to the Board for action on February 18, 2020.

ACTION ITEMS

ACTION ITEMS

4.1.1 APPROVAL OF MINUTES FROM THE JANUARY 21, 2020 BOARD MEETING

Spurlock moved, seconded by Kearney, that the Board of Education, District 97, approve the revised minutes from the January 21, 2020 Board meeting.

Ayes: Kim, Kearney, Spurlock, Breymaier, Moore, and Broy
Nays: None
Abstain: Liebl
Motion passed.

4.2 APPROVAL OF THE CONSENT AGENDA

Spurlock moved, seconded by Broy, that the Board of Education, District 97, approve the consent agenda as presented.

- 4.2.1 Approval of Bill List
- 4.2.2 Personnel
- 4.2.3 Disposal of Property

Ayes: Spurlock, Broy, Kearney, Breymaier, Moore, Liebl, and Kim
Nays: None
Absent: None
Motion passed.

4.3 APPROVAL OF THE SCHOOL MAINTENANCE PROJECT GRANT APPLICATION

Moore moved, seconded by Breymaier, that the Board of Education, District 97, approve the School Maintenance Project Grant Application that was presented in the weekly report dated January 24, 2020.

Ayes: Moore, Breymaier, Spurlock, Kearney, Liebl, Kim and Broy
Nays: None
Absent: None
Motion passed.

ADMINISTRATIVE ITEMS

ADMINISTRATIVE ITEMS

DONATION – HOLMES SCHOOL

Keane reported that the Holmes PTO would like to make a \$9,000 donation to the school to be used to offset a portion of the cost associated with the Leader in Me program being implemented at the school. Keane explained that the Leader in Me program began to transform the school climate and culture, and Principal Zelaya is seeing tremendous benefits of the program.

It was reported that the program was started at the school using federal funds which are no longer available. It was suggested that the PTOs are shifting their interest, and some schools might have an advantage moving forward, which could build an inequity. It was suggested that donations be tracked for a while to determine if they are increasingly supplementing tutors. It was suggested that the Policy committee look into this, or the concern could be shared during a PTOC meeting and with the principals.

This item will return to the Board for action on February 18, 2020.

BOARD ASSIGNMENTS

BOARD ASSIGNMENTS

STANDING BOARD COMMITTEE LIAISON REPORT FOLLOW UP (as needed – FAC, FORC, CCE and CLAIM)

Facilities Advisory Committee (FAC)

This committee met jointly with the Board of Education on Monday, February 3, 2020.

Committee for Community Engagement (CCE)

The agenda for the next CCE meeting is being created. It was noted that the Board minutes from December included a list of items that the CCE could help the Board with. President Broy will share the list with the committee and ask them for thoughts about community engagement.

It was noted that the IGOV forum was held recently and District 97’s percentage of the taxes is only 30 percent, while the Village is at 48 percent and they have no tax cap. Interest was expressed in sharing out this information, and it was suggested that CCE might be able to help with suggestions on how to do that. Member Moore was asked to follow up on what are best practices.

INTERGOVERNMENTAL LIAISON REPORT FOLLOW UP (as needed – IGOV, PTO council, CEC, OPEF, Community Council, Tri-Board on Equity, Policy, and Self-Evaluation)

IGOV

The tentative date for the next Legislative Forum is March 12, 2020.

It was reported that the recent forum was a fantastic event; everyone was clear and concise.

PTO Council

Interest was expressed during the meeting on how the PTOC can support the Summer Launch program.

It was noted that Lincoln School is the only school that does not offer a free/reduced breakfast program, and questioned if there should be a district policy on this topic.

The group discussed the need for some children to go to the Nurse's office for snacks, and the need to make sure that afterschool events do not include items with peanuts. It was noted that the PTOC has a liaison on the Food Allergy committee and that person should share the notes from that committee with the PTOC members.

The Board was assured that there is a wide list of approved snacks; that only celebrations are limited to a smaller list of options.

Community Council

The Community Council is scheduled to meet next week.

Board Retreat Follow up

President Broy suggested scheduling all of the deep dive topics during school year 2021, with the exception of the Racial Equity Tool which is already scheduled for March, 2020. It was noted that the Mid-year Update on the Equity Policy is scheduled for February 18, 2020 and will include the deep dive topics of National Board, IB, teaching certification, co-teaching, and culture and climate.

The Board was reminded that in 2021 there could be new Board members.

Present Broy advocated that the Board stop the two-week draft board packets, and all agreed.

CONCLUDING ITEMS

CONCLUDING ITEMS

BOARD REMARKS

It was reported that Irving School hosted a bullying versus conflict program, and it was suggested that all the schools go through this training.

It was suggested that the concept of Board member office hours be shared with the CCE for consideration.

It was noted that some of the students completed self-evaluations, and how nice it is to see what the students think about their own progress.

The concern and support for the Lincoln School situation was noted, and support was offered to Dr. Kelley in preparation of the February 18, 2020 town hall at Lincoln School. It was suggested that administration contact legal to determine what can be disclosed, and consider having staff participate in the discussion. It was noted that a lot of the recommendations made by the public this evening match what the Board was already thinking about, so it would be nice if those topics could be addressed with a timeline for follow up.

It was suggested that CCE be asked about ways to run the town hall.

AGENDA MAINTENANCE

The draft agendas for the February 18, 2020 meeting was reviewed and recommendations were made.

ADJOURNMENT

ADJOURNMENT

There being no further business to conduct, Vice President Jung declared the meeting adjourned at 10:21 p.m.

Board President

Board Secretary

A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
A2	00856659	80.50	02/18/20	16174 A T & T	C
A2	00856660	38,403.48	02/18/20	14580 A T & T	C
A2	00856661	554.55	02/18/20	10648 ACCURATE OFFICE SUPPLY	C
A2	00856662	2,137.50	02/18/20	261753 ADVANCED MEDICAL PERSONNEL SERVICE	C
A2	00856663	649.00	02/18/20	11421 AFFILIATED CUSTOMER SERVICE, INC.	C
A2	00856664	833.00	02/18/20	261086 AH TECHNOLOGY, INC.	C
A2	00856665	475.00	02/18/20	12591 AMALGAMATED BANK OF CHICAGO CORPORATE TR	C
A2	00856666	4,745.28	02/18/20	14907 ANDERSON PEST CONTROL	C
A2	00856667	99.00	02/18/20	15118 APPLE COMPUTER INC	C
A2	00856668	148.00	02/18/20	260665 ARLINGTON GLASS & MIRROR	C
A2	00856669	3,870.80	02/18/20	261645 ASSURED HEALTHCARE STAFFING	C
A2	00856670	14.71	02/18/20	260949 BATTERIES PLUS, LLC	C
A2	00856671	43.50	02/18/20	260454 BENNETT LINDSEY	C
A2	00856672	12.53	02/18/20	261265 BISHOP MARC	C
A2	00856673	708.54	02/18/20	41254 BLICK ART MATERIALS	C
A2	00856674	103,657.69	02/18/20	261084 BLUE CROSS BLUE SHIELD OF IL	C
A2	00856675	4,913.00	02/18/20	26268 BREEZIN THRU, INC.	C
A2	00856676	12.60	02/18/20	261653 BROWN DANA	C
A2	00856677	120.00	02/18/20	26997 BUCCIARI RACHEL	C
A2	00856678	279.00	02/18/20	27110 BUREAU OF EDUCATION AND RESEARCH, I	C
A2	00856679	518.25	02/18/20	261059 BUSINESSSOLVER.COM, INC.	C
A2	00856680	214.50	02/18/20	261323 CARNEGIE LEARNING INC.	C
A2	00856681	2,000.00	02/18/20	260546 CASSELLE RAHWA	C
A2	00856682	42.24	02/18/20	260417 CHILDRESS ERICA	C
A2	00856683	8,492.49	02/18/20	260700 CINTAS CORP.	C
A2	00856684	1,058.00	02/18/20	32532 CLYDE PRINTING COMPANY	C
A2	00856685	11,436.51	02/18/20	261298 COLUMBIA PIPE & SUPPLY CO.	C
A2	00856686	47,357.36	02/18/20	34374 CONSTELLATION NEW ENERGY GAS DIVISION	C
A2	00856687	60.00	02/18/20	35618 COSTCO STORE 1085	C
A2	00856688	22,900.00	02/18/20	261528 CRYSTAL FINANCIAL CONSULTANTS, INC.	C
A2	00856689	78.65	02/18/20	40633 DECKER EQUIPMENT	C
A2	00856690	34.31	02/18/20	40800 DELTA EDUCATION INC	C
A2	00856691	5,383.00	02/18/20	261446 EARTHWISE ENVIRONMENTAL, INC.	C
A2	00856692	1,716,933.17	02/18/20	261083 EDUCATIONAL BENEFIT COOPERATIVE	C
A2	00856693	10,419.00	02/18/20	260951 F.E. MORAN, INC.	C
A2	00856694	273.04	02/18/20	62004 FOLLETT SCHOOL SOLUTIONS, INC.	C
A2	00856695	664.79	02/18/20	232315 FOLLETT SCHOOL SOLUTIONS, INC.	C
A2	00856696	3,106.25	02/18/20	261047 TOP ECHELON CONTRACTING , LLC	C
A2	00856697	341.56	02/18/20	70648 GARVEY'S OFFICE SUPPLY	C
A2	00856698	2,255.59	02/18/20	72900 GRAINGER	C
A2	00856699	933.66	02/18/20	261106 GUMDROP BOOKS/CENTRAL PROGRAMS, INC.	C
A2	00856700	1,725.00	02/18/20	261482 HARDING CHERYL	C
A2	00856701	3,000.00	02/18/20	81039 HAVE DREAMS	C
A2	00856702	62,697.56	02/18/20	81270 HEINEMANN	C
A2	00856703	29,820.00	02/18/20	81510 HEPHZIBAH	C
A2	00856704	59.39	02/18/20	261410 HERNANDEZ BRYAN	C
A2	00856705	32.52	02/18/20	81887 HINCKLEY SPRINGS WATER CO	C
A2	00856706	2,522.26	02/18/20	82490 HOME DEPOT CREDIT SERVICES	C
A2	00856707	2,475.00	02/18/20	83467 HSDC EDUCATION & COMMUNITY PROGRA	C
A2	00856708	540.00	02/18/20	260369 ILLINOIS STATE UNIVERSITY	C
A2	00856709	924.70	02/18/20	91262 IMPERIAL VENDING, INC.	C
A2	00856710	3,135.00	02/18/20	260775 INNOVATIVE INSTALLATIONS	C
A2	00856711	2,572.50	02/18/20	261755 INSIGHTS 4 LIFE COACHING LLC	C
A2	00856712	1,311.81	02/18/20	261499 INTL DISTRIBUTION NETWORK	C
A2	00856713	101.25	02/18/20	162070 JW PEPPER MUSIC	C

A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
A2	00856714	54.24	02/18/20	111240 KAMM CARRIE	C
A2	00856715	109.45	02/18/20	110243 KANWISCHER TOM	C
A2	00856716	308.78	02/18/20	101420 KELLEY CAROL	C
A2	00856717	240,435.00	02/18/20	111491 KINSALE CONTRACTING GROUP, INC	C
A2	00856718	40.71	02/18/20	111881 KOSTOFF CHRISTOPHER	C
A2	00856719	4,298.10	02/18/20	261532 KRISTEN L. CLEGG	C
A2	00856720	365,168.22	02/18/20	112750 LAKEVIEW BUS LINE	C
A2	00856721	231.00	02/18/20	120812 LATWIS RON	C
A2	00856722	6,042.96	02/18/20	120814 LAUREATE DAY SCHOOL	C
A2	00856723	4,250.00	02/18/20	260922 LISA WESTMAN CONSULTING, INC.	C
A2	00856724	44.95	02/18/20	131220 MARINELARENA LIZA	C
A2	00856725	2,340.00	02/18/20	261078 MELISSA MASON	C
A2	00856726	1,638.00	02/18/20	131428 MAXIM STAFFING SOLUTIONS	C
A2	00856727	447.12	02/18/20	261677 MCDONALD TIM	C
A2	00856728	121.38	02/18/20	133646 MENARDS	C
A2	00856729	365.00	02/18/20	134481 MEREDITH CULLIGAN WATER COMPANY, IN	C
A2	00856730	4,408.57	02/18/20	134489 METROPOLITAN PREPATORY SCHOOLS	C
A2	00856731	44,942.71	02/18/20	134682 MID AMERICAN ENERGY	C
A2	00856732	264.08	02/18/20	140200 NASCO	C
A2	00856733	696.46	02/18/20	141178 NATIONAL LIFT TRUCK	C
A2	00856734	7,858.97	02/18/20	141975 NEWS-2-YOU	C
A2	00856735	26.52	02/18/20	142478 NICKELS JULIE	C
A2	00856736	19,801.00	02/18/20	261477 NORTH-WEST DRAPERY SERVICE INC.	C
A2	00856737	5,100.00	02/18/20	261759 NORTHWESTERN UNIVERSITY	C
A2	00856738	1,585.99	02/18/20	970601 OAK PARK ELEMENTARY SCHOOL DISTRICT 97	C
A2	00856739	77.00	02/18/20	152037 OLSON DALE	C
A2	00856740	77.00	02/18/20	261136 ROGER Y. OZIMA	C
A2	00856741	467.91	02/18/20	153000 PALOS SPORTS INC	C
A2	00856742	4,386.00	02/18/20	261066 MISTI PEPPLER	C
A2	00856743	2,546.60	02/18/20	162120 PERIPOLE, INC	C
A2	00856744	1,349.75	02/18/20	261048 PHILLIPS AIR COMPRESSOR, INC.	C
A2	00856745	2,000.00	02/18/20	260383 POLLEY MARTHA	C
A2	00856746	62,135.00	02/18/20	261423 POWER MECHANICAL SERVICES, INC.	C
A2	00856747	670.00	02/18/20	164561 PRECISION CONTROL SYSTEMS INC.	C
A2	00856748	516.68	02/18/20	170000 QUILL CORP	C
A2	00856749	742.50	02/18/20	261245 R.E. WALSH & ASSOCIATES, INC.	C
A2	00856750	40.13	02/18/20	181858 REALLY GOOD STUFF	C
A2	00856751	125.00	02/18/20	181302 RED WING BUSINESS ADVANTAGE ACCOUNT	C
A2	00856752	750.00	02/18/20	261428 REESHEDA N. GRAHAM WASHINGTON	C
A2	00856753	313.65	02/18/20	181341 REGIONAL TRUCK EQUIPMENT	C
A2	00856754	9,632.21	02/18/20	73790 RELIANCE STANDARD LIFE INSURANCE CO.	C
A2	00856755	99.15	02/18/20	181941 RESEARCH FOR BETTER TEACHING	C
A2	00856756	28,960.82	02/18/20	182523 ROBBINS SCHWARTZ, NICHOLAS LIFTON & TA	C
A2	00856757	44.66	02/18/20	182522 ROCCO TOM	C
A2	00856758	50.00	02/18/20	83143 ROSENBLUM GABRIELLE	C
A2	00856759	60.00	02/18/20	182693 ROSKOPF LEE ANN	C
A2	00856760	438.43	02/18/20	35455 ROYAL PIPE & SUPPLY COMPANY	C
A2	00856761	77.00	02/18/20	261750 RZESZUTKO INGA	C
A2	00856762	299.00	02/18/20	193529 SAGE PUBLICATIONS COMPANY	C
A2	00856763	920.00	02/18/20	193143 SCHINDLER ELEVATOR CORP.	C
A2	00856764	450.48	02/18/20	192150 SCHOOL HEALTH SUPPLY CO	C
A2	00856765	386.20	02/18/20	192240 SCHOOL SPECIALTY	C
A2	00856766	77.00	02/18/20	198495 SCHURE ALLEN	C
A2	00856767	513.61	02/18/20	232788 SHERWIN-WILLIAMS COMPANY	C
A2	00856768	263.94	02/18/20	232786 SHI INTERNATIONAL CORP.	C

A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
A2	00856769	642.00	02/18/20	194692 SIGN EXPRESS	C
A2	00856770	197.39	02/18/20	261555 SIMS NICOLE	C
A2	00856771	8,639.95	02/18/20	196100 SOUTH SIDE CONTROL SUPPLY CO.	C
A2	00856772	52.00	02/18/20	196173 SOUTHPAW ENTERPRISES	C
A2	00856773	1,365.47	02/18/20	196994 STANDARD EQUIPMENT COMPANY	C
A2	00856774	129,068.90	02/18/20	198466 STR PARTNERS, INC.	C
A2	00856775	30.25	02/18/20	199549 SUPER DUPER PUBLICATIONS	C
A2	00856776	275.00	02/18/20	200200 TAYLOE GLASS COMPANY	C
A2	00856777	2,722.55	02/18/20	200602 TEACHERS RETIREMENT SYSTEM	C
A2	00856778	337.82	02/18/20	201230 THE BOOK TABLE	C
A2	00856779	990.00	02/18/20	261667 THE CENTER: RESOURCES FOR TEACH & LEARN	C
A2	00856780	14,605.50	02/18/20	261716 THE MATH LEARNING CENTER	C
A2	00856781	450.00	02/18/20	261079 THE SOCIAL EXPRESS	C
A2	00856782	575.00	02/18/20	260976 THE TOGETHER GROUP, LLC	C
A2	00856783	100.00	02/18/20	201357 THOMPSON ELEVATOR INSPECTION SERVICE	C
A2	00856784	42.48	02/18/20	202003 TRANE	C
A2	00856785	576.20	02/18/20	201055 TSA CONSULTING GROUP, INC.	C
A2	00856786	5,028.53	02/18/20	260823 UNUM LIFE INSURANCE COMPANY OF AMERICA	C
A2	00856787	4,774.04	02/18/20	221574 VSP OF ILLINOIS, NFP	C
A2	00856788	3,037.66	02/18/20	260785 WAREHOUSE DIRECT	C
A2	00856789	5,317.31	02/18/20	230452 WASTE MANAGEMENT	C
A2	00856790	175.00	02/18/20	231000 WEDNESDAY JOURNAL	C
A2	00856791	1,212.58	02/18/20	231197 WEST MUSIC COMPANY	C
A2	00856792	108.86	02/18/20	232776 WILSON LANGUAGE TRAINING CORP.	C
A2	00856793	4,200.00	02/18/20	261733 Y.E.M.B.A., INC	C
A2	00856794	325.38	02/18/20	261623 ZELAYA CHRISTINE	C
A2	00856795	8,828.57	02/18/20	261376 ORMISTON MEGHAN dba TECH TEACHERS	C
A2	00856796	3,800.00	02/18/20	261428 REESHEDA N. GRAHAM WASHINGTON	C
A2	00856797	2,000.00	02/18/20	261642 WINFIELD PORSCHE	C
Total Bank No A2		3,135,704.41			

Total Manual Checks	.00
Total Computer Checks	3,135,704.41
Total ACH Checks	.00
Total Other Checks	.00
Total Electronic Checks	.00
Total Computer Voids	.00
Total Manual Voids	.00
Total ACH Voids	.00
Total Other Voids	.00
Total Electronic Voids	.00

Grand Total 3,135,704.41

Number of Checks 139

Batch Yr	Batch No	Amount
20	000554	2,615,717.38
20	000558	353,244.50
20	000561	59,115.32
20	000562	92,998.64
20	000581	14,628.57

A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
SA	00107711	200.00	02/18/20	27111 CAMERON BURGESS	C
SA	00107712	27,140.39	02/18/20	30937 CENTURY RESOURCES	C
SA	00107713	731.25	02/18/20	261222 CHMIELEWSKI AMY	C
SA	00107714	1,000.00	02/18/20	35658 COVENANT HARBOR	C
SA	00107715	200.00	02/18/20	261752 GUTIERREZ REBECCA	C
SA	00107716	1,350.00	02/18/20	261392 HARTGE JACOB	C
SA	00107717	500.00	02/18/20	261751 HEJKAL FORREST	C
SA	00107718	200.00	02/18/20	261682 HENRY LENA	C
SA	00107719	570.74	02/18/20	162070 JW PEPPER MUSIC	C
SA	00107720	2,000.00	02/18/20	110544 KEYS2BROADWAY EDUC. THEATER CO., LLC	C
SA	00107721	2,986.60	02/18/20	112750 LAKEVIEW BUS LINE	C
SA	00107722	1,102.35	02/18/20	134168 MECK PRINT	C
SA	00107723	2,102.00	02/18/20	260857 MARY KATHERINE MILAZZO	C
SA	00107724	210.00	02/18/20	261746 PROVIDENCE ST. MEL SCHOOL	C
SA	00107725	32.79	02/18/20	181944 TINA REYNOLDS	C
SA	00107726	727.00	02/18/20	201266 THEATREWORKS USA BOX OFFICE	C
SA	00107727	600.00	02/18/20	261100 WILDCAT ULTIMATE FRISBEE	C
SA	00107728	925.50	02/18/20	27118 BUONA BEEF	C
SA	00107729	572.50	02/18/20	42327 DOMINOS	C

Total Bank No SA 43,151.12

Total Manual Checks	.00
Total Computer Checks	43,151.12
Total ACH Checks	.00
Total Other Checks	.00
Total Electronic Checks	.00
Total Computer Voids	.00
Total Manual Voids	.00
Total ACH Voids	.00
Total Other Voids	.00
Total Electronic Voids	.00

Grand Total 43,151.12

Number of Checks 19

Batch Yr	Batch No	Amount
20	000564	41,653.12
20	000565	1,498.00

State of Illinois

Oak Park Public Schools 17

County of Cook

District #97

Oak Park, Illinois

To the Treasurer of Oak Park Elementary School District 97

Payroll Summaries for the Period Ending: February 14, 2020

FUND 101 - \$2,555,791.17

FUND 102 - \$159,309.84

FUND 105 - \$103,227.51

FUND 108 - \$3,898.91

FUND 111 - \$1,367.50

Pay to the Order of _____ \$ 2,823,595.73

The Sum of

TWO MILLION EIGHT HUNDRED TWENTY THREE THOUSAND FIVE HUNDRED NINETY FIVE AND 73/100 Dollars

For Purposes as Indicated
By Order of the Board of Education

Present to the Treasurer of Oak Park D97

Oak Park School District 97

260 Madison

Oak Park, Illinois 60302



President



Board Secretary

Personnel Action Report February 18, 2020

New Hire – Administrator

Name	Position	Location	Date
Sheila Carter	Interim Principal	Lincoln	2/5/2020

New Hire – Non-Certified

Name	Position	Location	Date
Sharon Conner	Lunchroom Server	Whittier	2/10/2020
Kaelyn Palmore	Lunchroom Server	Hatch	2/10/2020
Robert Gray	Teacher Assistant	Irving	2/10/2020
Gina Daun	Teacher Assistant	Mann	2/18/2020
Angela Harper	Teacher Assistant	Longfellow	2/21/2020
Maria Tsagaris	Teacher Assistant	Irving	2/20/2020

Termination – Non-Certified

Name	Position	Location	Date
Sonya Howard	Teacher Assistant	Irving	2/18/2020

End of the year Retirees – Certified

Name	Position	Location	Date
Norma Cassin	Humanities Teacher	Brooks	6/5/2020
Susan McNish	5 th Grade Teacher	Lincoln	6/5/2020
Linda Balicki	5 th Grade Teacher	Irving	6/5/2020
Lynda Ficca	5 th Grade Teacher	Hatch	6/5/2020
Jeffrey Weber	5 th Grade Teacher	Longfellow	6/5/2020
Janet Wright	2 nd Grade Teacher	Whittier	6/5/2020
Lynne Zillman	2 nd Grade Teacher	Lincoln	6/5/2020
Kathryn Hayes	2 nd Grade Teacher	Lincoln	6/5/2020
Kathleen Sweeney	Special Ed. Resource	Beye	6/5/2020
Patricia Wangerow	Special Ed. Resource	Mann	6/5/2020
Marsha Turner-Reid	Science Teacher	Brooks	6/5/2020
Kerri Druckmiller	2 nd Grade Teacher	Whittier	6/5/2020
Melissa Hjalmason	5 th Grade Teacher	Longfellow	6/5/2020
Cristen Vincent	1 st Grade Teacher	Mann	6/5/2020
Sandra Korelc	Beginning Orchestra ²⁸²	Beye, Holmes, Longfellow, & Whittier	6/5/2020
Lynne Beauprez	Special Education Multi-Needs	Brooks	6/5/2020

Cathie Peterson	3 rd Grade Teacher	Mann	6/5/2020
Mary Nelson	Special Education Resource	Brooks	6/5/2020

End of the year Retirees - Non-Certified

Name	Position	Location	Date
Debra Dietz	Administrative Asst.	Whittier	6/30/2020
Nora Kaye	Administrative Asst.	Longfellow	6/30/2020
Ellen McKay	Administrative Asst.	Central Office	6/30/2020
Deborah Bodzewski	Administrative Asst.	Hatch	6/17/2020
Jeanette Jordan	Teacher Assistant	Beye	6/5/2020
Angela White	Teacher Assistant	Lincoln	6/5/2020

MOTION: That the Board of Education approves the Personnel Action Report as presented.

FOR ACTION

AGENDA ITEM: 5.3.2

February 18, 2020

SUBJECT: Approval of the Draft 2021-2022 Calendar

MOTION: That the Board of Education of Oak Park District 97, approve the Draft 2021-2022 Calendar as presented.

FOR ACTION

AGENDA ITEM: 5.2.4

February 18, 2020

SUBJECT: Holmes Donations

MOTION: That the Board of Education of Oak Park District 97 approve the Holmes Leader in Me PTO donation that was presented on February 4, 2020.



Oak Park Elementary School District 97

260 W. Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

**TO: Members, Board of Education
Dr. Carol Kelley, Superintendent of Schools**

FROM: Jeanne Keane, Senior Director of Buildings & Grounds

RE: PTO Donation to Holmes ES

DATE: February 4, 2020

Summary

The Holmes PTO would like to make a \$9,000.00 donation to the school. This donation will be used to offset a portion of the cost associated with the Leader in Me program being implemented at Holmes. Leader in Me has begun to transform the school climate and culture, and Principal Zelaya is seeing tremendous benefits of the program.

This is Holmes third year of implementing the Leader in Me philosophy. The yearly cost is \$10,350.00. This cost covers staff training as well as access to classroom material. In past years, Holmes used Title One funds, as we received school-wide Title One funding. This school-year we did not qualify for school-wide status and therefore cannot use Title One funds for this expenditure.

The PTO has a budget surplus. The Holmes community was surveyed as to how best to use these funds and the results show approval for allocating the funds to continue the Leader in Me program.

Administration will be seeking board approval for the donation and/ or disposal of these books on February 18, 2020.

Gift Acceptance Guidelines

8:80-ED1 Exhibit - Gift Acceptance Form

Date 1.17.20

Donation to school/location Holmes

Detailed description of the gift \$9000

Estimated/actual gift value \$9000

Intended use Cover a portion of the annual Leader in Me cost

How will the gift impact the district? Please check the following items that apply and provide a brief description of the impact the gift will have on the district.

- Professional development or staff training
- Installation and/or construction work
- Coordination of scheduling work
- District and/or school computer network
- Equity across all schools
- District-curriculum
- Ongoing maintenance/replacement
- Ongoing financial or staff support

Hire additional staff Other Improve climate & culture of Holmes School. No financial impact to district.

Outside vendor required Yes No

District performing the work Yes No

Donation timeline As soon as Board approval is received
1.17.20

Principal/Administrator Signature [Signature] Date

Principal/Administrator - Please use the space below to provide your reason/rationale for either approving or denying the proposed donation.

For Internal Use Only

Superintendent Approval Yes No

Board Approval Needed Yes No

Work Session Agenda Date _____

Board Approval Date _____

Donor Notification _____

Superintendent Signature _____ Date

Administrator Signature _____ Date

(if applicable)

DATED: December 6, 2016

FOR ACTION

AGENDA ITEM: 5.3.1

February 18, 2020

SUBJECT: Summer 2020 Work Bids

MOTION: That the Board of Education of Oak Park District 97 approve the Summer 2020 Work Bids that were presented on February 4, 2020.



Oak Park Elementary School District 97

260 Madison Oak Park Illinois 60302 ph: 708.524.3000 fax: 708.524.3019 www.op97.org

TO: Dr. Carol Kelley, Superintendent of Schools

FROM: Michael Arensdorff, Senior Director of Technology

RE: Hatch, Irving & Mann Renovation AV Bid

DATE: February 4, 2020

Summary

As part of the planning process for the addition and renovations at Hatch, Irving and Mann Elementary Schools, District 97 staff have worked with its architects, STR Partners, STR Partners technical consultant (CS2), Bulley and Andrews and our district attorney to construct the audiovisual design plans and request for proposal (RFP). Through this process we have discussed classroom learning spaces, instructional practices, audio in learning spaces, lighting for learning spaces and visual displays.

From the design we released an RFP bid on Wednesday, January 15, which included the announcement being posted in the paper and bid packets disseminated via email to interested parties, including a list of vendors already compiled by the district. The bid packets were provided to 16 vendors. The bid window closed on Wednesday, January 29. At that time, Janet King and myself held a bid opening on January 29, at 4:00 PM. During the bid opening we had two vendors submit bids to complete the work for all AV needs defined in the RFP. Following the bid opening, District 97 staff reviewed all proposals. As the RFP was designed, we sought multiple options and size monitors, which then required us to create multiple options for the proposals. From that we identified three different options that were provided and compared with like options for all two vendors. We identified one option would meet the project goals for the instructional learning space and budget and provides similar learning opportunities as the past projects. For this option it was identified that the low bidder was COTG at \$45,330.38 and all items met the RFP requirements for the units decided upon for the different learning spaces. The second lowest bidder was Midwest Computer Products that came in at \$46,427. [Attached is the spreadsheet](#) of the bid summary for the two vendors.

Administration will be seeking board approval of the Summer Work Bids on February 18, 2020.



Oak Park Elementary School District 97

260 W. Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

**TO: Members, Board of Education
Dr. Carol Kelley, Superintendent of Schools**

FROM: Jeanne Keane, Senior Director of Buildings & Grounds

RE: Summer 2020 Work Bids

DATE: February 4, 2020

Summary

On January 30, 2020 sealed bids were publicly opened for Bid Group #1 which includes Demolition, Masonry, General Trades, Roofing, Glazing, Drywall, Flooring, Painting, Casework, Fire Suppression, Plumbing, HVAC and Electrical.

Bulley and Andrews conducted Bid Group #1 opening and has summarized each category. These summaries are attached. On February 3, 2020 FAC also reviewed the bid summaries and recommend awarding of bids in accordance with the attached summaries.

Administration will be seeking board approval of the Summer Work Bids on February 18, 2020.

January 30, 2020

Jeanne Keane
Oak Park Elementary School District 97
260 Madison Street
Oak Park, IL 60302

Re: District 97 Oak Park Summer 2020 Renovations
Bid Tabulation Results

Dear Ms. Keane:

At 2:00 PM on Thursday January 30th, 2020, sealed bids were publicly opened at the Oak Park Elementary School District 97 Administration Building for the District 97 Summer 2020 Renovations, Bid Group 1 trades. Bid Group 1 included the following trades: Demolition, Masonry, General Trades, Roofing, Glazing, Drywall, Flooring, Painting, Casework, Plumbing, HVAC, and Electrical. Roofing, Glazing, and Drywall will be rebid at a later date due to limited response and only one bidder submitting a proposal for each group.

Based on the review of the bid results, Bulley & Andrews recommends the award of the following contractors for Demolition, Masonry, General Trades, Flooring, Painting, Casework, Plumbing, HVAC, and Electrical:

Trade	Proposed Contractor	Actual Award Value
Demolition	Milburn LLC	\$369,700
Masonry	Rasco Mason Contractors, Inc.	\$480,000
General Trades	Bulley & Andrews, LLC	\$1,306,273
Flooring	Consolidated Flooring of Chicago	\$349,186
Painting	D.E.S. Painting, Inc.	\$170,000
Casework	American Designs, Inc.	\$522,780
Plumbing	Terry Plumbing Co.	\$450,000
HVAC	Flo-Tech Mechanical Systems, Inc.	\$4,115,000
Electrical	Airport Electric Company	\$1,571,880
Totals		\$9,334,819

The results of the base bids for Bid Group #1 totaled an amount of \$9,334,819.

Please indicate the district's approval to move forward with the contract awards and attached contract assignments.

Regards,

Peter Kuhn
Division Leader
Bulley & Andrews, LLC

1755 West Armitage Avenue
Chicago, IL 60622 | 773.235.2433

Package/Trade	Low Bidder	Leveled Bid
010400 Overtime Allowance	Allowance	\$400,000
024100 Demolition*	Milburn LLC	\$369,700
040000 Masonry	Rasco Mason Contractors Inc	\$480,000
060000 General Trades	Bulley & Andrews, LLC	\$1,306,273
062200 Millwork*	Ameriscan Designs Inc	\$522,780
075000 Membrane Roofing	Budget - Rebid	\$708,775
088000 Glazing	Budget - Rebid	\$275,000
092116 Gypsum Board Assemblies*	Budget - Rebid	\$818,000
096000 Flooring & Ceramic Tile	Consolidated Flooring of Chicago	\$349,186
099100 Painting*	D.E.S. Painting Inc	\$170,000
220000 Plumbing*	Terry Plumbing Co	\$450,000
230000 MechanicalHVAC*	Flo-tech Mechanical Systems Inc	\$4,115,000
260000 Electrical*	Airport Electric Company	\$1,571,880
TRADE COST SUBTOTAL		\$11,536,594
Construction Contingency 4.50%		\$519,147
CM Preconstruction:		\$30,000
CM General Conditions		\$574,038
Safety / Material Handling / Hoisting		\$285,000
CM Fee (OH&P, GL, SDI, Bond) 5.275%		\$682,837
TRADE COST + CONTINGENCIES + CM SUBTOTAL		\$13,627,616
FF&E		\$300,000
AV		\$165,000
Legal Fees		\$9,000
Abatement		\$225,000
Material Testing & Inspection Fees		\$30,000
Utility Consultant		\$8,500
Temp Utilities		\$30,000
A/E Design Fees 7.00%		\$953,933
SOFT COST SUBTOTAL		\$1,721,433
TOTAL PROJECT BUDGET		\$15,349,049
Approved Budget		\$16,333,960
Delta Between Bid Value & Approved Budget		\$984,911

D97 Summer 2020 Renovations

Bid Group #1A

Description of Bid Package:

Demo

January 30, 2020



Bid Details	Alpine Demolition Services	Milburn	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 531,430.00	\$ 369,700.00	

D97 Summer 2020 Renovations

Bid Group #1B

Description of Bid Package:

Masonry

January 30, 2020



Bid Details	Bulley & Andrews	Rasco Masonry, Inc.	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 668,735.00	\$ 480,000.00	

D97 Summer 2020 Renovations

Bid Group #1C

Description of Bid Package:

January 30, 2020

General Trades



Bid Details	Boller Construction	Bulley & Andrews	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 1,844,000.00	\$ 1,306,273.00	

D97 Summer 2020 Renovations

Bid Group #11

Description of Bid Package:

January 30, 2020

Casework



Bid Details	Ameriscan Designs, Inc.	Carroll Seating	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 522,780.00	\$ 530,000.00	

D97 Summer 2020 Renovations

Bid Group #1D

Description of Bid Package: Roofing

January 30, 2020



Bid Details	Budget Plug	
Bid Bond		
Addendum #1		
Base Bid	\$ 708,775.00	
	Will be Re-Bid	

D97 Summer 2020 Renovations

Bid Group #1E

Description of Bid Package: Glazing

January 30, 2020



Bid Details	Budget Plug	
Bid Bond		
Addendum #1		
Base Bid	\$ 275,000.00	
	Will be Re-Bid	

D97 Summer 2020 Renovations

Bid Group #1F

Description of Bid Package: Drywall

January 30, 2020



Bid Details	Budget Plug	
Bid Bond		
Addendum #1		
Base Bid	\$ 818,000.00	
	Will be Re-Bid	

D97 Summer 2020 Renovations

Bid Group #1G

Description of Bid Package:

January 30, 2020

Flooring



Bid Details	Consolidated Flooring of Chicago	TSI Commercial Floor Covering	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 349,186.00	\$ 491,530.00	

D97 Summer 2020 Renovations

Bid Group #1H

Description of Bid Package:

January 30, 2020

Painting



Bid Details	All-Tech Decorating Company	Continental Painting & Decorating, Inc.	DES Painting Inc	
Bid Bond	Yes	Yes	Yes	
Addendum #1	Yes	Yes	Yes	
Base Bid	\$ 209,265.00	\$ 215,000.00	\$ 170,000.00	

D97 Summer 2020 Renovations

Bid Group #1J

Description of Bid Package:

Plumbing

January 30, 2020



Bid Details	C.J. Erickson Plumbing Co.	Terry Plumbing Co.	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 569,900.00	\$ 450,000.00	

D97 Summer 2020 Renovations

Bid Group #1K

Description of Bid Package:

HVAC

January 30, 2020



Bid Details	Amber Mechanical Contractors Inc.	FE Moran	Quality Control Systems	Flotech Mechanical Systems Inc.	
Bid Bond	Yes	Yes	Yes	Yes	
Addendum #1	Yes	Yes	Yes	Yes	
Base Bid	\$ 4,135,000.00	\$ 4,188,000.00	\$ 4,329,000.00	\$ 4,115,000.00	
Alternate #3	\$ 103,000.00	\$ 110,000.00	\$ 80,000.00	\$ 75,000.00	
Irving DFSS			\$ 28,000.00		

D97 Summer 2020 Renovations

Bid Group #1L

Description of Bid Package: Electrical

January 30, 2020



Bid Details	Airport Electric Company	McWilliams Electric Co., Inc.	
Bid Bond	Yes	Yes	
Addendum #1	Yes	Yes	
Base Bid	\$ 1,571,880.00	\$ 1,706,010.00	
Alternate #1	\$ 356,077.00	\$ 416,005.00	
Alternate #2	\$ 357,205.00	\$ 416,005.00	
Alternate #3		\$ 8,360.00	

FOR ACTION:

AGENDA ITEM: 5.3.2

February 18, 2020

SUBJECT: Acceptance of Fiscal Year 2019 Audit

MOTION: That the Board of Education, District 97, accept the Fiscal Year 2019 audit reports as presented and as prepared by the auditing firm of Baker Tilly Virchow Krause, LLP.

FOR ACTION

AGENDA ITEM: 5.3.3

February 18, 2020

SUBJECT: RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois

MOTION: That the Board of Education of Oak Park District 97 approve the attached RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois



Oak Park Elementary School District 97

260 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

TO: Dr. Carol E. Kelley, Superintendent of Schools
Board of Education

FROM: Robert Grossi, Financial Advisor to the District

RE: 2019 Debt Service Abatement

DATE: February 12, 2020

Summary

At the meeting of February 4, 2020, the board discussed bring a resolution abating the tax heretofore levied for the year 2019 to pay debt service on the District's outstanding General Obligation Limited Tax School Bonds, Series 2016 and using debt service fund balance to make the required payments under those bonds. There was general consensus that this should be done.

A copy of the attached resolution is being provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy.

Motion

Administration is seeking a motion approving the attached RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois.

MINUTES of a regular public meeting of the Board of Education of School District Number 97, Cook County, Illinois, held in the Administration Building, 260 Madison Street, Oak Park, Illinois, in said School District at 7:00 o'clock P.M., on the 18th day of February, 2020.

* * *

The meeting was called to order by the President, and upon the roll being called, Keezia Broy, the President, and the following members of the Board of Education were physically present at said location: _____

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: _____

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

The President announced that the next item of business before the Board of Education was the consideration of a resolution abating the tax heretofore levied for the year 2019 to pay debt service on the District's outstanding General Obligation Limited Tax School Bonds, Series 2016.

Whereupon Member _____ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois.

* * *

WHEREAS, the Board of Education (the “*Board*”) of School District Number 97, Cook County, Illinois (the “*District*”), by resolution adopted on the 6th day of December, 2016 (the “*Resolution*”), did provide for the issue of \$6,050,000 General Obligation Limited Tax School Bonds, Series 2016 (the “*Bonds*”), and the levy of a direct annual tax to pay the principal of and interest on the Bonds; and

WHEREAS, on the 14th day of December, 2016, a duly certified copy of the Resolution was filed in the office of the County Clerk of Cook County, Illinois (the “*County Clerk*”); and

WHEREAS, the Board has determined that there are lawfully available funds in the amount of \$1,417,070 (the “*Available Funds*”) currently on deposit in the “School Bond and Interest Fund of 2016” (the “*Bond Fund*”) established pursuant to Section 10 of the Resolution and from which principal of and interest on the Bonds is paid; and

WHEREAS, the Board has further determined that it is necessary and in the best interests of the District that the District abate the tax heretofore levied for the year 2019 to pay principal of and interest on the Bonds by the amount of the Available Funds currently on deposit in the Bond Fund:

NOW, THEREFORE, Be It and It is Hereby Resolved by the Board of Education of School District Number 97, Cook County, as follows:

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

Section 2. Abatement of Tax. The tax heretofore levied for the year 2019 shall be abated by the amount of the Available Funds currently on deposit in the Bond Fund, and the amount of the tax levied in Section 9 of the Resolution for the year 2019 to pay debt service on the Bonds, the amount of the tax to be abated for said year and the remainder of the tax levied which is to be extended for said year to pay principal of and interest on the Bonds are as follows:

LEVY YEAR	AMOUNT LEVIED IN RESOLUTION	AMOUNT TO BE ABATED	REMAINDER OF TAX TO BE EXTENDED
2019	\$1,417,070	\$1,417,070	\$0

Section 3. Filing of Resolution. Forthwith upon the adoption of this resolution the Secretary of the Board shall file a certified copy hereof with the County Clerk, and it shall be the duty of the County Clerk to abate the tax levied for the year 2019 in accordance with the provisions hereof and as shown hereinabove in Section 2 hereof.

Section 4. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. Repeal. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted February 18, 2020.

President, Board of Education

Secretary, Board of Education

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

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: _____

NAY: _____

Whereupon the President declared the motion carried and said resolution adopted, approved and signed the same in open meeting and directed the Secretary to record the same in the records of the Board of Education of School District Number 97, Cook County, Illinois, which was done.

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

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “Board”) of School District Number 97, Cook County, Illinois (the “District”), and as such official I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 18th day of February, 2020, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 96 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 96-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 18th day of February, 2020.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the ____ day of _____, 202__, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois.

duly adopted by the Board of Education of School District Number 97, Cook County, Illinois (the "*District*"), on the 18th day of February, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2019 for the payment of the District's outstanding General Obligation Limited Tax School Bonds, Series 2016, as described in said resolution will be abated as provided in said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 202__.

County Clerk

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of School District Number 97, Cook County, Illinois (the “*District*”), and as such official I do further certify that on this 18th day of February, 2020, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION abating the tax heretofore levied for the year 2019 to pay debt service on the outstanding General Obligation Limited Tax School Bonds, Series 2016, of School District Number 97, Cook County, Illinois.

duly adopted by the Board of Education of the District on the 18th day of February, 2020, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 18th day of February, 2020.

School Treasurer



Oak Park Elementary School District 97

260 Madison Oak Park Illinois 60302 ph: 708.524.3000 fax: 708.524.3019 www.op97.org

TO: Dr. Carol Kelley, Superintendent of Schools
FROM: Michael Arensdorff, Senior Director of Technology
SUBJECT: E-rate
DATE: February 18, 2020

Names of presenters: Michael Arensdorff

Type of report: E-rate

Report format: Informational report, with Q&A at board table

Preview of purpose and content of report: Included below is an overview of the bid process, bid summary and recommendation for the E-rate proposal

Budgetary impact: Impact is \$21,840.00 to the Technology Plan budget (switches) and \$12,542 per month impact to annual operating budget (WAN). As this is part of our E-rate application in category 1 & 2, we are seeking a 40% reimbursement, which would bring the total expense to the district down to \$13,104 for the switches and \$7,525.20 for the WAN.

Data to be presented: February 18, 2020

Category 1 - (Wide Area Network):

As shared and approved by the board we are collaborating on a fiber WAN project that we expect will go live for District 97 prior to July 1, 2021. Prior to that District 97 needs to continue WAN services with another provider for a one year stopgap. For this it is recommended to move forward with the only bid that was provided for a one year option. We received multiple two, three and five year options for this solution, but only one proposal for a one year solution. This proposal came from our current provider, Comcast. We believe and confirmed from the other providers that the one year option from them would not make sense or be cost effective. The Comcast proposal was for \$12,542 for 1 GB service to each building and 10 GB to our headend (data center). This is the same service/capacity we currently have in place. This is a \$1,142 increase each month from our current expense. As this is part of our E-rate application in Category 1, we are seeking a 40 percent reimbursement for a total reimbursement of \$60,201.60 for the year.

For this E-rate season, we have reviewed proposals from six vendors: AT&T, Comcast, Cytranet, Vero, WANRack and Zayo.

Category 2 -

Network Infrastructure Switch E-rate Proposal

As mentioned above, District 97 submitted a proposal via E-rate for switches and stacking modules. This went out to vendors on January 8, 2020, and we received all proposals in the allotted time window. We received and evaluated bids from the following vendors: CDWG, Netrix, SHI, Summit Information Resources and Total Communications. Similar to past E-rate awards, all proposals have been reviewed and evaluated individually by three staff members. The proposals are evaluated in the following ways, in order of highest weight: cost, completeness/quality of proposal, technical experience/recommendations, and familiarity with the district and service quality. Following this evaluation, our recommendation is to award the contract to Summit Information Resources, and purchase 7 switches and stacking modules, which are needed for the increase in end points and the power consumption needed for the newer technology (i.e. cameras, renovations, access points). Four of the switches will be used for the growth in endpoints throughout the district. Next, we will need three switches/stacking modules (one for each of the renovation locations - Hatch, Irving & Mann). As shared above the total cost will be \$21,840. District 97 will seek reimbursement of \$8,736 through the eRate program (40% discount rate, which is identified by our national free and reduced lunch numbers).

I want to note that through collaboration with Jim Hackett, our district Safety and Security Manager, we have put another request out (470 applications via eRate) for switches to support the Public Address systems for Brooks and Julian Middle School. For this project we anticipate bringing a recommendation to the board on March 17 with approval on April 7 for these switches. Please note that this project is tied to one of the alternates that were not accepted at the February 4th board meeting per the recommendation of Bulley and Andrews and our district team. This project has been adjusted and out for new proposals currently. It is anticipated to come to the board on March 17 along with these additional switches.

This work will be very beneficial in the future fiber project we expect to move forward on along with the Village of Oak Park.

I also want to emphasize that the switches and stacking module project will be part of the upcoming technology plan, school renovation project and PA project that will be presented. These dollars will not be in addition to, but included in, the overall technology plan recommendation developed by the Technology Advisory Committee and less than anticipated.

Equity: In order to provide students and staff of District 97 with valuable resources for learning, all items that are proposed in this memo are crucial. Our digital systems and tools and online instructional resources rely on Internet access, and our staff must also be able to efficiently and effectively access resources that are centered at

the district office through our Wide Area Network (WAN). If we did not have the WAN each building would operate as an island and overall costs would expand. This would also lead to potential inequalities throughout the district. Then to access these resources our students and staff need to have the switches throughout each building to ensure they can connect to the resources at any time and any place.

Communication with Key Stakeholders: Throughout the development of our most recent technology plan (approved in May 2018), the items included were reviewed and vetted by the Technology Advisory Committee, which included students, staff, parents and community members.

Evaluation and Ongoing Improvement: We are constantly evaluating and seeking to improve our access. We monitor traffic speeds and capacity of use on a daily basis. Based on the daily numbers we will be better informed if changes need to be made to maximize the speeds or overall capacity. We look at the number of days we have met 75 percent bandwidth capacity, measure ourselves against SEPTA standards, monitor helpdesk tickets in a variety of categories to determine areas of success and areas of improvement, and measure uptime.

Resource Requirements: Included above are the expenses that will go into this recommendation and the savings that the district will realize over the next one to three years. In regards to staffing, the WAN contracts will not require much time, as we are currently contracting with Comcast and they will just need to increase our bandwidth speeds. The switches/stacking modules will require approximately two weeks worth of work for two to three staff members to fully implement this project. This includes inventory, labeling, configuring, distributing, racking switching and removal/redistribution of switches.



Oak Park Elementary School District 97

260 W. Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

**TO: Members, Board of Education
Dr. Carol Kelley, Superintendent of Schools**

FROM: Jeanne Keane, Senior Director of Buildings & Grounds

RE: Donation to Irving ES

DATE: February 18, 2020

Summary

Mark & Dawn Deaton would like to donate 12 student ukuleles to the school with a value of \$1,188. This donation will be used to increase participants in the after school music Ukulele Club and music class.

Dawn Deaton is a retired D97 FLES teacher. Their son Patrick is a new D97 music teacher and the family is long standing member of the D97 community.

Administration will be seeking board approval for the donation of the ukuleles on March 17, 2020.

Gift Acceptance Guidelines

8:80-ED1 Exhibit - Gift Acceptance Form

Date January 30, 2020

Donation to school location Irving Elementary School

Detailed description of the gift 12 student Ukuleles from Mark & Dawn Deaton

Estimated actual gift value \$1,100

Intended Use

Used to ensure class and other school costs. Currently only used to identify items having financial performance in a way with current

How will the gift fit into the district? Please check the following items that apply and provide a brief description of the impact the gift will have on the district.

- Professional development or staff training
- Equity across all students
- Installation and/or construction work
- District curriculum
- Coordination of scheduling work
- Ongoing maintenance/replacement
- District and/or school computer network
- Ongoing financial or staff support
- Hire additional staff
- Other **MUSIC ACCESS**

- Outside vendor required Yes No
- District performing the work Yes No

Donation timeline

They will be used as soon as they are purchased.

[Signature]
Principal/Administrator Signature

1.30.2020
Date

Principal/Administrator - Please use the space below to provide your rationale for either approving or denying the proposed donation.

We would like to expose our students to a variety of instruments.

For Internal Use Only

Superintendent Approval Yes No

Board Approval Needed Yes No

Work Session Agenda Date _____

Board Approval Date _____

Donor Notification _____

Superintendent Signature _____ Date _____

Administrator Signature _____ Date _____

(if applicable)

DATED: December 6, 2016



OAK PARK ELEMENTARY SCHOOL DISTRICT 97
260 MADISON STREET, OAK PARK, ILLINOIS
BOARD MEETING
March 17, 2020, 7:30 PM

BOARD NORMS

- Equity of voice
- Brevity
- Disciplined thought
- Preparation
- Authentic, genuine conversations
- Respectful tone and intent
- Listen
- Assume positive intent

District 97 Vision and Goals

Create a positive learning environment for all students that is equitable, inclusive and focused on the whole child.

1. Inclusivity

The collective responsibility to provide equitable opportunities for access and promote active participation of all stakeholders in an accepting and supporting environment.

2. Positive Learning Environment

A place where all members of the school community are engaged in hands-on, real-world experiences and feel safe, empowered, supported and valued.

3. Equity

The practice of beliefs and creation of systems that provide access and opportunities, fair treatment, and full inclusion of all students. This applies across race, ethnicity, socioeconomic status, gender identity and expression, disability and different learning needs, sexual orientation, language, immigrant status, religion, and other characteristics in order to realize equitable opportunities and outcomes for everyone.

4. Whole-Child-Focused

Supporting, measuring and celebrating all aspects of a student's development (social/emotional, academic, physical, artistic) through caring and respectful relationships.

We will ensure that every D97 student witnesses, achieves or begins experiencing what it means to be:

A known, nurtured and celebrated LEARNER.

An empowered and passionate SCHOLAR.

A confident and persistent ACHIEVER.

A creative CRITICAL THINKER AND GLOBAL CITIZEN

7:00 PM - EXECUTIVE SESSION - (Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees or Legal counsel for the District 5 ILCS 120/2(C)(1))

1. 7:30 PM - PUBLIC

1. 1. Public Comment

2. 7:45 PM - SPECIAL REPORT

2. 1. Racial Equity Analysis Protocol

3. 8:15 PM - ACTION ITEMS

3. 1. **Minutes**

3. 1. 1. Approval of the Minutes from the February 18, 2020 Special Board Meeting

3. 2. **Consent Agenda**

3. 2. 1. Bill List

3. 2. 2. Personnel

3. 2. 3. Donation - Irving (2/28/2020)

3. 3. **General**

3. 3. 1. Approval of Engagement Letter for Fiscal Year Audit (2/28/2020)

3. 3. 2. Approval of ERATE (2/28/2020)

3. 3. 3. Approval of SY21 Staffing (2/18/2020)

4. 8:30 PM - ADMINISTRATIVE ITEMS

4. 1. National Board Certification Fees (expected action 4/7/2020)
4. 2. Fund Transfers to Cover Purchase lease Payments (expected action 4/7/2020)
4. 3. Engagement Letter for Fiscal Year Audit (2020-2022) (expected action 4/7/2020)
4. 4. Middle School PA Project (expected action 4/7/2020)
4. 5. Update on Food Service Agreement with the High School (expected action 4/7/2020)

5. 8:45 PM - BOARD ASSIGNMENTS

5. 1. Standing Board Committee Liaison Report Follow Up (as needed - FAC, FORC, CCE and CLAIM)
5. 2. Intergovernmental Liaison Report Follow Up (as needed - IGOV, PTO Council, CEC, OPEF, Community Council, Tri-Board on Equity, Policy, and Self-Evaluation)

6. 9:00 PM - CONCLUDING ITEMS

6. 1. Board Remarks
6. 2. Agenda Maintenance

7. 9:15 PM - ADJOURNMENT

8. INFORMATION ONLY

8. 1. Absentee Report - February

The next regularly scheduled meeting of the Board will be on Tuesday, April 7, 2020 beginning at 7:00 p.m., at the Administration building located at 260 Madison Street, Oak Park.

<p>The Oak Park School District 97 does not discriminate on the basis of disabilities in the admission or access to its programs or activities. We invite individuals requiring reasonable accommodation to contact the ADA Coordinator (524-3030) at least 48 hours before the scheduled meeting time. This agenda can also be made available on audiotape.</p>
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Oak Park Elementary School District 97

260 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

TO: Dr. Carol Kelley, Superintendent

FROM: Dr. Felicia Starks Turner, Senior Director of Student & Administrative Services

RE: Monthly Chronic Absenteeism Attendance Report

DATE: February 12, 2020

Attached is the monthly attendance report. This report reflects attendance information for students who are at a 90% attendance rate or higher from September 1, 2019 – January 31, 2020.

Please let me know if you need additional information.



Oak Park Elementary School District 97

2019 - 2020

CHRONIC ABSENTEEISM ATTENDANCE REPORT (9/1/19 – 1/31/20)

This report provides a cumulative overview of student attendance data, year to date for the current school year.

Kristin Imberger
Student Data Coordinator

Oak Park Elementary School District 97

Year to Date Chronic Absenteeism Attendance Report

Year to Date Attendance

The purpose of this report is to provide a cumulative overview of student attendance. Charts and graphs represent the percentage of students within the chart's demographic who are at a 90% attendance rate or higher year to date.

If a student is absent 10% or more of school days of the most recent academic school year, including absences with and without valid cause and out of school suspensions, then they are identified as a chronic absentee based on the guidelines from the Illinois School Code ([105 ILCS 5/26-18](#))

District 97 attendance rate (9/1/19 – 1/31/20): 87.5%*

**The percentages reflected in this report are the percentage of students with 90% attendance or higher for September 1, 2019 – January 31, 2020. PKP, students in Special Placement and Homeschooled students are excluded from this number*

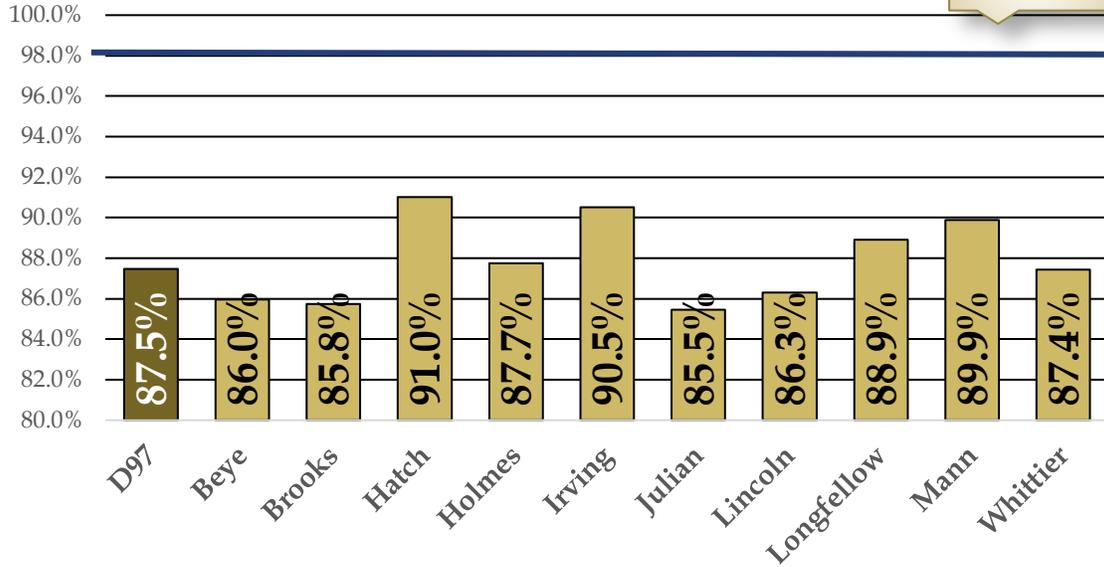
Grade	Total # of Instructional Minutes ¹	Full Day Credit	½ Day Credit	Zero Credit
K – 1	240	240+	120 – 239	119 or less
2 – 12	300	300+	150 – 299	149 or less

Month	Number of Instructional Days	Total # of days a student must be present to achieve 90% or more monthly attendance rate
August	3	2.7
September	20	18
October	23	20.7
November	17	15.3
December	15	13.5
January	19	17.1
February	19	17.1
March	16	14.4
April	21	18.9
May	20	18
	5	4.5

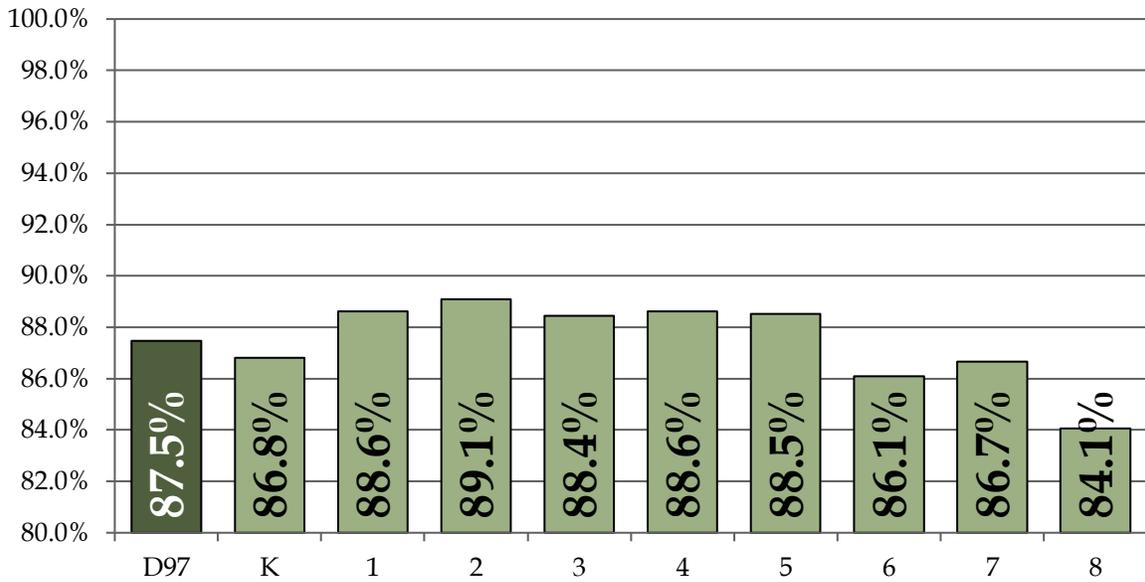
Oak Park Elementary School District 97
Year to Date Chronic Absenteeism Attendance Report

Attendance by School

Excellence
Target
98%

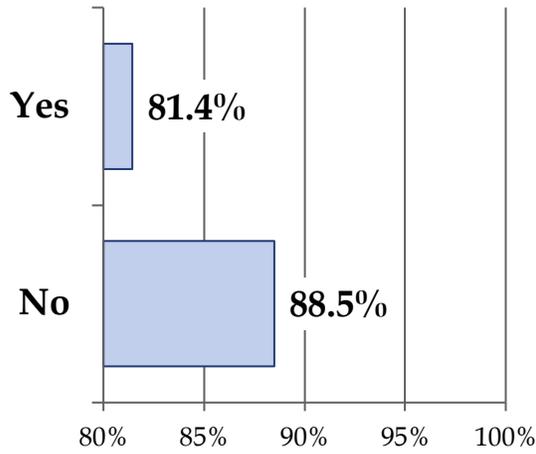


Attendance by Grade Level

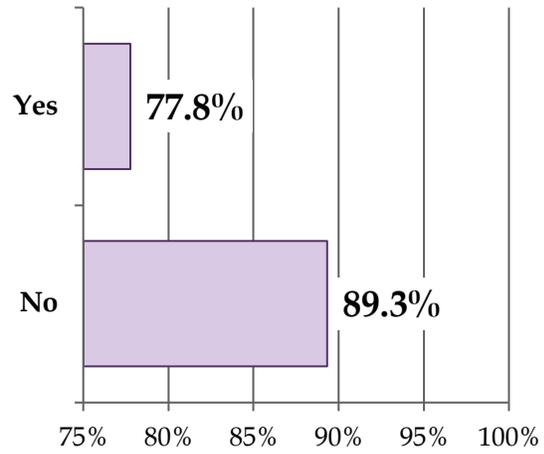


Oak Park Elementary School District 97
Year to Date Chronic Absenteeism Attendance Report

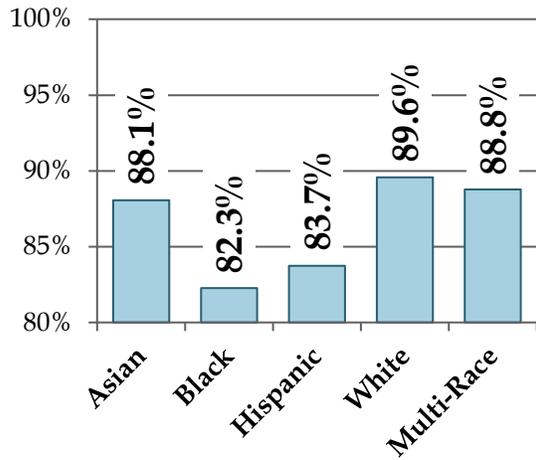
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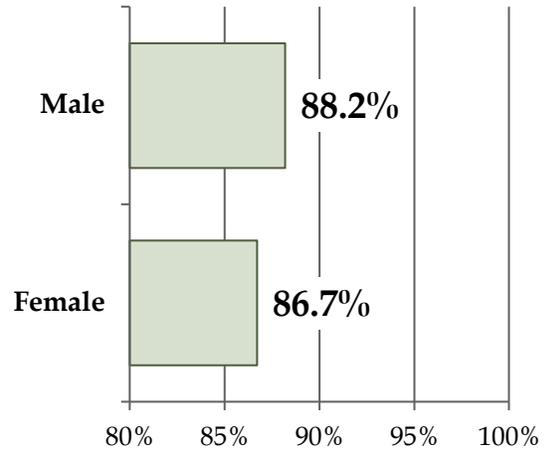
Low Income



Race



Gender



Oak Park Elementary School District 97

Year to Date Chronic Absenteeism Attendance Report

Attendance

District 97's elementary schools utilize the Illinois best practice "Time to Day" automated calculation when taking daily attendance. Per the chart on page 2, Illinois School Code ties attendance to instructional minutes per grade level. The state's requirement for instructional minutes may mean that a child arriving very late or leaving very early from school will be counted as absent. The "Time to Day" calculation simplifies this process by allowing the school to enter the time of day students arrive late or leave early to automatically calculate their attendance for that day. The district's middle schools do not utilize this calculation because they take attendance each class period.

Oak Park Elementary School District 97
Treasurer's Report
 FY2020 Actual (unaudited)
 January (7 Months)

REVENUE	EDUCATION	OPERATIONS & MAINTENANCE	DEBT SERVICE	TRANS-PORTATION	SOC SEC/IMRF	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE & SAFETY	ALL FUNDS
LOCAL SOURCES	\$ 29,893,115	\$ 4,063,321	\$ 2,271,602	\$ 1,688,731	\$ 2,188,534	\$ 173,497	\$ 307,844	\$ 892,861		\$ 41,479,505
FLOW THRU SOURCES	-	-	-	-	-	-	-	-	-	-
STATE SOURCES	7,566,197	-	-	924,207	-	-	-	-	-	8,490,404
FEDERAL SOURCES	2,092,876	-	-	-	-	-	-	-	-	2,092,876
ON-BEHALF PAYMENTS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	39,552,188	4,063,321	2,271,602	2,612,938	2,188,534	173,497	307,844	892,861	-	52,062,785
OTHER FINANCING SOURCES	<u>(6,500,000)</u>	-	-	-	-	<u>10,500,000</u>	-	-	-	<u>4,000,000</u>
TOTAL REVENUE AND OTHER SOURCES	33,052,188	4,063,321	2,271,602	2,612,938	2,188,534	10,673,497	307,844	892,861	-	56,062,785
FY2020 Adopted Budget	80,023,907	8,095,000	4,548,000	5,213,000	3,136,000	27,700,000	697,000	1,094,000	2,000	130,508,907
% of FY2020 Revenue and Other Sources Budget	41%	50%	50%	50%	70%	39%	44%	82%	0%	43%
EXPENDITURES										
SALARIES	27,823,988	2,218,139	-	-	-	-	-	51,591	-	30,093,718
BENEFITS	4,698,702	366,468	-	-	1,371,073	-	-	10,708	-	6,446,951
PURCHASED SERVICES	3,416,495	1,082,655	7,679	1,841,662	-	1,044,676	-	356,777	-	7,749,944
SUPPLIES & MATERIALS	1,373,385	978,237	-	-	-	14,142	-	-	-	2,365,764
CAPITAL OUTLAY	25,854	193,614	-	-	-	15,359,127	-	161,331	-	15,739,926
OTHER OBJECTS	1,776,199	-	6,285,010	-	-	-	-	-	-	8,061,209
NON CAPITALIZED ITEMS	139,425	146,456	-	-	-	-	-	-	-	285,881
ON-BEHALF PAYMENTS	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	39,254,048	4,985,569	6,292,689	1,841,662	1,371,073	16,417,945	-	580,407	-	70,743,393
OTHER FINANCING USES	-	-	-	<u>4,000,000</u>	-	-	-	-	-	<u>4,000,000</u>
TOTAL EXPENDITURES AND OTHER USES	39,254,048	4,985,569	6,292,689	5,841,662	1,371,073	16,417,945	-	580,407	-	74,743,393
FY2020 Adopted Budget	77,180,201	8,909,231	6,770,835	3,843,348	2,423,844	31,303,909	-	731,166	-	131,162,534
% of FY2020 Expenditure and Other Uses Budget	51%	56%	93%	48%	57%	52%	0%	79%	0%	57%
EXCESS (DEFICIENCY) OF REVENUE/EXPENDITURES	(6,201,860)	(922,248)	(4,021,087)	(3,228,724)	817,461	(5,744,448)	307,844	312,454	-	(18,680,608)
ESTIMATED FUND BALANCE-Beginning	12,858,635	4,133,589	3,857,447	1,118,016	6,150,719	18,569,192	3,948,531	3,499,395	116,816	54,252,340
ESTIMATED FUND BALANCE- Ending	\$ 6,656,775	\$ 3,211,341	\$ (163,640)	\$ (2,110,708)	\$ 6,968,180	\$ 12,824,744	\$ 4,256,375	\$ 3,811,849	\$ 116,816	\$ 35,571,732