

Regular Meeting of the Board of Education

Thursday, November 17, 2022 6:00 PM

District Office, 12809 S. McVickers Avenue, Palos Heights, IL 60463

1. **Call to Order**

1.A. Pledge to the Flag

1.B. Roll Call

2. **Superintendent's Report**

2.A. Student Highlights

2.B. Audit Presentation

2.C. Board of Education Recognition Day

2.D. State of the District Annual Report

2.E. Life Safety Report

3. **Approval of the Consent Agenda Items**

3.A. Minutes of the Regular Meeting of October 12, 2022

3.B. Approval of Bills & Payroll

3.C. Review of Schools' Activity Accounts

3.D. Book purchases for IJHS Library Collection

3.E. Employment of Personnel

3.F. Closed Session Minutes of the October 12, 2022 Meeting

4. **Old Business**

4.A. IASB Resolution Recommendations for Delegate

4.B. PFA Monthly Update

4.C. Facility Update

4.D. Transportation Contract Initial Discussion

5. **New Business**

5.A. Tentative Tax Levy Presentation - Action Item

5.B. Staff Holiday Celebration, Gift Ideas, & Budget

5.C. Superintendent 360 Evaluation Surveys

5.D. ISBE Maintenance Grant Proposal

6. **Audience Participation**

If you are coming up to speak, please identify yourself by name and connection to the district and we ask that comments remain brief to accommodate everyone wishing to speak. Policy provides up to 3 minutes per speaker.

7. **Information Items**

7.A. YTD Financial Summary Report October 2022

7.B. Employee Resignation

8. **Closed Session**

Discuss the appointment, employment, compensation, discipline, performance, or dismissal of a specific employee; collective negotiating matters or deliberations concerning salary schedules for classes of employees; discussion of possible litigation; and student disciplinary issues. The placement of individual students in special education programs and other matters relating to individual students.

9. **Return to Open Session**



10. **Adjournment**

Due to ROE on Friday, October 14, 2022
 Due to ISBE on Tuesday, November 15, 2022
 SD/JA22

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

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2022

School District
 Joint Agreement

<p>School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 07016128002</p> <p>County Name: Cook</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Palos Heights SD 128</p> <p>Address: 12809 South McVicker</p> <p>City: Palos Heights</p> <p>Email Address:</p> <p>Zip Code: 60463</p>	<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>Filing Status:</p> <p>Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</p> <p>Annual Financial Report (AFR) Instructions</p> <p style="text-align: center;">0</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: RSM US LLP</p> <p>Name of Audit Manager: John George</p> <p>Address: 30 South Wacker Drive, Suite 3300</p> <p>City: Chicago State: IL Zip Code: 60606</p> <p>Phone Number: 312-634-5303</p> <p>IL License Number (9 digit): 065-024892</p> <p>Expiration Date: 9/30/2024</p> <p>Email Address: john.george@rsmus.com</p>
<p>Annual Financial Report Type of Auditor's Report issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p>	<p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print): Dr. Merryl Brownlow</p> <p>Email Address: mbrownlow@palos128.org</p> <p>Telephone: 708-597-9040</p> <p>Fax Number: 708-587-9089</p> <p>Signature & Date:  10-13-2022</p>	<p>Township Treasurer Name (type or print): Terrence LaBella</p> <p>Email Address: Tlabella@sbcglobal.net</p> <p>Telephone: 708-952-0620</p> <p>Fax Number: 708-952-9340</p> <p>Signature & Date:  10-13-22</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print): Dr. Vanessa Kinder</p> <p>Email Address: vkinder@s-cook.org</p> <p>Telephone: 708-754-6600</p> <p>Fax Number: 708-754-8687</p> <p>Signature & Date:</p>

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (06/22-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).

07-016-1280-02_AFR22 Palos Heights SD 128

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet.....	AC	43
Itemization Schedule.....	ITEMIZATION	44
Reference Page.....	REF	45
Notes, Opinion Letters, etc.....	Opinion-Notes	46
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule.....	AUDITCHECK	Auditcheck
Single Audit and GATA Information.....	Single Audit and GATA Information	---

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 PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page
- 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 School District Financial Reports system in IWAS 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.**
[IWAS](#)
 - 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.
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 9 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 FY21 AFR (ISBE FORM 50-35), FY21 Annual Statement of Affairs (ISBE Form 50-37) and FY22 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. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2022, 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 (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

RSM US 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.

See sign-offs in PDF AFR on opinion tab

Signature

10/14/2022

mm/dd/yyyy

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



RSM US LLP

Independent Auditor's Report on the Annual Financial Report

Members of the Worth Township Trustees of Schools
and the Board of Education
Palos Heights School District 128

We have audited the basic financial statements of Palos Heights School District 128 (the District) as of and for the year ended June 30, 2022, and have issued our report thereon, dated October 14, 2022. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 14, 2022.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60 (AFR) for the District as of and for the year ended June 30, 2022, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The AFR 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 AFR, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not subjected to the auditing procedures applied in the audit of the basic financial statements, and on which we do not express an opinion or provide any assurance thereon, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the AFR information, except for those portions identified above as unaudited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Chicago, Illinois
October 14, 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

	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 2021			Equalized Assessed Valuation (EAV):					336,863,149				
8													
9	Educational		Operations & Maintenance			Transportation			Combined Total		Working Cash		
10	Rate(s):	0.021018	+	0.002332	+	0.000864	=	0.024210		0.000000			
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B. Results of Operations *												
15													
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
17	10,473,048			10,814,158			(341,110)			6,707,365			
18	* 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.												
19													
20													
21	C. Short-Term Debt **												
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificates	
23	0			+	0			+	0		+	0	
24	Other			Total									
25	0			=	0								
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					23,243,557						
33	<input type="checkbox"/>	b. 13.8% for unit districts.											
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)					Acct							
38	Outstanding:.....					511	4,665,000						
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	<i>Comments:</i>												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name:		Palos Heights SD 128														
8	District Code:		07016128002														
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		Ratio		Score								
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		Funds 10, 20, 40, & 70,		6,707,365.00		0.640		Weight		0.35						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20		10,473,048.00				Value		1.40						
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				0.00												
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40		Total		Ratio		Score								
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)		Funds 10, 20, 40 & 70,		10,814,158.00		1.033		Adjustment		0						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20		10,473,048.00				Weight		0.35						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				0.00				Value		1.05						
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		Days		Score								
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360		6,511,373.00		216.76		Weight		0.10						
26					30,039.33				Value		0.40						
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)		Funds 10, 20 & 40		Total		Percent		Score								
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		Weight		0.10						
30					6,932,138.31				Value		0.40						
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38)				Total		Percent		Score								
33	Total Long-Term Debt Allowed (P3, Cell H32)				4,665,000.00		79.92		Weight		0.10						
34					23,243,557.28				Value		0.40						
35																	
36															Total Profile Score:		3.65 *
37															Estimated 2023 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, 2022

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (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	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,763,798	1,022,058	848,940	534,288	216,935	4,376,971	191,229	4,684	49,436
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140	2,043								
8	Intergovernmental Accounts Receivable	150	0	0					0		
9	Other Receivables	160	44								
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		4,765,885	1,022,058	848,940	534,288	216,935	4,376,971	191,229	4,684	49,436
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					2,043				
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	(362)		0	0	0			
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	0	0		0	624				
31	Payroll Deductions & Withholdings	480	(142,362)	(62,561)		11,380	0				
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		(142,362)	(62,923)	0	11,380	2,667	0	0	0	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		1,084,981	848,940	522,908	214,268	4,376,971		4,684	49,436
39	Unreserved Fund Balance	730	4,908,247						191,229		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,765,885	1,022,058	848,940	534,288	216,935	4,376,971	191,229	4,684	49,436
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	18,955								
46	Total Student Activity Current Assets For Student Activity Funds		18,955								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds			0							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	18,955								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		18,955								
51	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		4,784,840	1,022,058	848,940	534,288	216,935	4,376,971	191,229	4,684	49,436
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		(142,362)	(62,923)	0	11,380	2,667	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	18,955	1,084,981	848,940	522,908	214,268	4,376,971	0	4,684	49,436
60	Unreserved Fund Balance District with Student Activity Funds	730	4,908,247	0	0	0	0	0	191,229	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		4,784,840	1,022,058	848,940	534,288	216,935	4,376,971	191,229	4,684	49,436

**BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2022**

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
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		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		58,959	
17	Building & Building Improvements	230		13,453,981	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		181,610	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			848,940
22	Amount to be Provided for Payment on Long-Term Debt	350			3,816,060
23	Total Capital Assets			13,694,550	4,665,000
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			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			4,665,000
37	Total Long-Term Liabilities				4,665,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			13,694,550	
41	Total Liabilities and Fund Balance		0	13,694,550	4,665,000
42	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			13,694,550	4,665,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				4,665,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			13,694,550	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	13,694,550	4,665,000

**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, 2022**

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										
4	LOCAL SOURCES	1000	7,629,991	763,115	1,026,461	304,111	343,754	6,620	6,218	65	1,740
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	644,287	75,000	0	97,831	0	0	0	0	0
7	FEDERAL SOURCES	4000	952,495	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		9,226,773	838,115	1,026,461	401,942	343,754	6,620	6,218	65	1,740
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,557,880								
10	Total Receipts/Revenues		11,784,653	838,115	1,026,461	401,942	343,754	6,620	6,218	65	1,740
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	6,465,596				189,677			0	
13	Support Services	2000	3,054,327	874,664		381,287	179,092	2,417,306		0	0
14	Community Services	3000	38,284	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,013,679	0	0			0	0
17	Total Direct Disbursements/Expenditures		9,558,207	874,664	1,013,679	381,287	368,769	2,417,306		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,557,880	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		12,116,087	874,664	1,013,679	381,287	368,769	2,417,306		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(331,434)	(36,549)	12,782	20,655	(25,015)	(2,410,686)	6,218	65	1,740
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	5,004,640				0			
26	Transfer of Working Cash Fund Interest	7120	0	0				0			
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	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									
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					0	4,665,000		0
34	Premium on Bonds Sold	7220			74,330	0		0	339,640		
35	Accrued Interest on Bonds Sold	7230			0						0
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						6,204,640			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990		0				0			
44	Total Other Sources of Funds		0	5,004,640	74,330	0	0	6,204,640	5,004,640	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, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							5,004,640		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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									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 GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	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	1,200,000	5,004,640							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		1,200,000	5,004,640	0	0	0	0	5,004,640	0	0
77	Total Other Sources/Uses of Funds		(1,200,000)	0	74,330	0	0	6,204,640	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,531,434)	(36,549)	87,112	20,655	(25,015)	3,793,954	6,218	65	1,740
79	Fund Balances without Student Activity Funds - July 1, 2021		6,439,681	1,121,530	761,828	502,253	239,283	583,017	185,011	4,619	47,696
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		4,908,247	1,084,981	848,940	522,908	214,268	4,376,971	191,229	4,684	49,436
84											
85	Student Activity Fund Balance - July 1, 2021		14,275								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	65,886								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	61,206								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,680								
91	Student Activity Fund Balance - June 30, 2022		18,955								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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, 2022

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
94	LOCAL SOURCES	1000	7,695,877	763,115	1,026,461	304,111	343,754	6,620	6,218	65	1,740
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	644,287	75,000	0	97,831	0	0	0	0	0
97	FEDERAL SOURCES	4000	952,495	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		9,292,659	838,115	1,026,461	401,942	343,754	6,620	6,218	65	1,740
99	Receipts/Revenues for "On Behalf" Payments ²	3998	2,557,880	0	0	0	0	0		0	0
100	Total Receipts/Revenues		11,850,539	838,115	1,026,461	401,942	343,754	6,620	6,218	65	1,740
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	6,526,802				189,677				
103	Support Services	2000	3,054,327	874,664		381,287	179,092	2,417,306		0	0
104	Community Services	3000	38,284	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,013,679	0	0			0	0
107	Total Direct Disbursements/Expenditures		9,619,413	874,664	1,013,679	381,287	368,769	2,417,306		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,557,880	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		12,177,293	874,664	1,013,679	381,287	368,769	2,417,306		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(326,754)	(36,549)	12,782	20,655	(25,015)	(2,410,686)	6,218	65	1,740
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	5,004,640	74,330	0	0	6,204,640	5,004,640	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		1,200,000	5,004,640	0	0	0	0	5,004,640	0	0
116	Total Other Sources/Uses of Funds		(1,200,000)	0	74,330	0	0	6,204,640	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		4,927,202	1,084,981	848,940	522,908	214,268	4,376,971	191,229	4,684	49,436

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		6,703,089	742,626	1,015,908	289,586	164,961	0	1,062	0	1,062
6	Leasing Purposes Levy ⁸	1130	1,062								
7	Special Education Purposes Levy	1140	217,232								
8	FICA/Medicare Only Purposes Levies	1150					169,696				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	40,440								
12	Total Ad Valorem Taxes Levied By District		6,961,823	742,626	1,015,908	289,586	334,657	0	1,062	0	1,062
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	301,353		0		5,555				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0		0						0
18	Total Payments in Lieu of Taxes		301,353	0	0	0	5,555	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	105,943								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		105,943								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				1,300					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				4,066					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					5,366					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	90,272	18,689	10,553	9,159	3,542	6,620	5,156	65	678
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		90,272	18,689	10,553	9,159	3,542	6,620	5,156	65	678
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	5,520								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	37,248								
75	Total Food Service		42,768								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	6,888								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	99,689								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	9,555								
82	Student Activity Funds Revenues	1799	65,886								
83	Total District/School Activity Income (without Student Activity Funds)		116,132	0							
84	Total District/School Activity Income (with Student Activity Funds)		182,018								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819	1,060								
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	6,956								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		8,016								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	1,800							
98	Contributions and Donations from Private Sources	1920						0			
99	Impact Fees from Municipal or County Governments	1930		0							
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950		0			0				
102	Payments of Surplus Moneys from TIF Districts	1960	0								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Other Local Fees (Describe & Itemize)	1993	0								
109	Other Local Revenues (Describe & Itemize)	1999	3,684	0				0			
110	Total Other Revenue from Local Sources		3,684	1,800	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	7,629,991	763,115	1,026,461	304,111	343,754	6,620	6,218	65	1,740
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	7,695,877								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0								
115	Flow-through Revenue from Federal Sources	2200	0								
116	Other Flow-Through (Describe & Itemize)	2300	0								
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	529,057	75,000							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0								
124	Total Unrestricted Grants-In-Aid		529,057	75,000	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	75,869								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0								
129	Special Education - Personnel	3110	0								
130	Special Education - Orphanage - Individual	3120	38,411								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145	0								
133	Special Education - Other (Describe & Itemize)	3199	0								
134	Total Special Education		114,280	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				5,731					
155	Transportation - Special Education	3510				92,100					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		97,831	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		0							0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950								
171	Total Restricted Grants-In-Aid		115,230	0	0	97,831	0	0	0	0	0
172	Total Receipts from State Sources	3000	644,287	75,000	0	97,831	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	8,093								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		8,093				0				
201	TITLE I										
202	Title I - Low Income	4300	157,770								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		157,770	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	12,700								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		12,700	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	14,383								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	186,296								
216	Fed - Spec Education - IDEA - Room & Board	4625	0								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		200,679	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	26,282								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	8,666								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	11,608								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	526,697								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		952,495	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	952,495	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		9,226,773	838,115	1,026,461	401,942	343,754	6,620	6,218	65	1,740
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		9,292,659	838,115	1,026,461	401,942	343,754	6,620	6,218	65	1,740

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,229,881	545,037	14,573	356,995	27,160	1,031	83,666		4,258,343	4,175,625
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	242,895	64,249	0	0		0			307,144	303,008
8	Special Education Programs (Functions 1200-1220)	1200	1,005,429	175,598	5,965	8,190	0	640		0	1,195,822	1,282,105
9	Special Education Programs Pre-K	1225	0	0							0	
10	Remedial and Supplemental Programs K-12	1250	113,185	28,951	0	22,219			0		164,355	149,856
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	104,951	1,280	1,053	7,181		0			114,465	116,020
15	Summer School Programs	1600	12,873	848							13,721	
16	Gifted Programs	1650	46,904	0	0	0					46,904	46,904
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	64,971	20,703	4,026	864					90,564	112,916
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						274,278			274,278	350,000
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 Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						61,206			61,206	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	4,821,089	836,666	25,617	395,449	27,160	275,949	83,666	0	6,465,596	6,536,434
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	4,821,089	836,666	25,617	395,449	27,160	337,155	83,666	0	6,526,802	6,536,434
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	114,076	13,627	63,666	822					192,191	181,908
39	Guidance Services	2120	0	0	0						0	
40	Health Services	2130	121,145	21,136	36,700	1,216					180,197	188,411
41	Psychological Services	2140	66,768	27,598	0	885					95,251	94,024
42	Speech Pathology & Audiology Services	2150	163,059	31,414	6,522	947					201,942	194,445
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	465,048	93,775	106,888	3,870	0	0	0	0	669,581	658,788
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	0	0	94,023	373					94,396	106,253
47	Educational Media Services	2220	137,816	22,110	0	7,227	0				167,153	168,688
48	Assessment & Testing	2230		0	0	12,692					12,692	14,500
49	Total Support Services - Instructional Staff	2200	137,816	22,110	94,023	20,292	0	0	0	0	274,241	289,441
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	12,000	0	167,774	10,233		5,026			195,033	193,500
52	Executive Administration Services	2320	225,944	61,614	9,235	4,810		2,747			304,350	313,277
53	Special Area Administration Services	2330	145,358	28,005	1,000	0					174,363	177,500
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	383,302	89,619	178,009	15,043	0	7,773	0	0	673,746	684,277

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	455,154	133,798	2,843	13,038	0	2,038			606,871	616,710
58	Other Support Services - School Admin (Describe & Itemize)	2490	6,000	695							6,695	6,680
59	Total Support Services - School Administration	2400	461,154	134,493	2,843	13,038	0	2,038	0	0	613,566	623,390
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	92,916	30,171	950						124,037	123,153
62	Fiscal Services	2520	51,761	6,533	47,650						105,944	109,296
63	Operation & Maintenance of Plant Services	2540		0							0	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	224		5,900	87,034					93,158	58,500
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	144,901	36,704	54,500	87,034	0	0	0	0	323,139	290,949
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	149,723	48,962	172,119	61,727	10,513	216	56,494		499,754	566,588
74	Total Support Services - Central	2600	149,723	48,962	172,119	61,727	10,513	216	56,494	0	499,754	566,588
75	Other Support Services (Describe & Itemize)	2900				300					300	1,650
76	Total Support Services	2000	1,741,944	425,663	608,382	201,304	10,513	10,027	56,494	0	3,054,327	3,115,083
77	COMMUNITY SERVICES (ED)	3000	0	0	33,428	4,856					38,284	35,765
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			0			0			0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						0			0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			0			0			0	0
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		6,563,033	1,262,329	667,427	601,609	37,673	285,976	140,160	0	9,558,207	9,687,282
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		6,563,033	1,262,329	667,427	601,609	37,673	347,182	140,160	0	9,619,413	9,687,282
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(331,434)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(326,754)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0						0	
127	Facilities Acquisition & Construction Services	2530			72,126	0	82,810	0			154,936	155,000
128	Operation & Maintenance of Plant Services	2540	292,946	66,742	97,423	244,628	12,911	150	4,928		719,728	796,081
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	292,946	66,742	169,549	244,628	95,721	150	4,928	0	874,664	951,081
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	292,946	66,742	169,549	244,628	95,721	150	4,928	0	874,664	951,081
134	COMMUNITY SERVICES (O&M)	3000				0					0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		292,946	66,742	169,549	244,628	95,721	150	4,928	0	874,664	951,081
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(36,549)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						64,349			64,349	8,750
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						875,000			875,000	883,750
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						74,330			74,330	
176	Total Debt Services	5000				0		1,013,679			1,013,679	892,500
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		1,013,679			1,013,679	892,500
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,782	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	3,700	454	377,133	0					381,287	331,900
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	3,700	454	377,133	0	0	0	0	0	381,287	331,900
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		3,700	454	377,133	0	0	0	0	0	381,287	331,900
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,655	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		59,027							59,027	56,196
220	Pre-K Programs	1125		12,192							12,192	15,664
221	Special Education Programs (Functions 1200-1220)	1200		105,667							105,667	100,800
222	Special Education Programs - Pre-K	1225		0							0	
223	Remedial and Supplemental Programs - K-12	1250		8,197							8,197	5,514
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		1,980							1,980	1,600
228	Summer School Programs	1600		992							992	
229	Gifted Programs	1650		680							680	681
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		942							942	1,006
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		189,677							189,677	181,461
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,924							1,924	1,600
237	Guidance Services	2120		0							0	
238	Health Services	2130		23,456							23,456	26,200
239	Psychological Services	2140		940							940	947
240	Speech Pathology & Audiology Services	2150		2,389							2,389	2,554
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		28,709							28,709	31,301
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		0							0	100
245	Educational Media Services	2220		1,992							1,992	2,000
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		1,992							1,992	2,100
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,383							2,383	2,918
250	Executive Administration Services	2320		11,520							11,520	11,948
251	Special Area Administration Services	2330		4,444							4,444	4,479
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		18,347							18,347	19,345
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		34,004							34,004	35,927
257	Other Support Services - School Administration (Describe & Itemize)	2490		87							87	90
258	Total Support Services - School Administration	2400		34,091							34,091	36,017

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		18,980							18,980	19,608
261	Fiscal Services	2520		10,576							10,576	10,881
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		54,163							54,163	63,100
264	Pupil Transportation Services	2550		54							54	
265	Food Services	2560		22							22	800
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		83,795							83,795	94,389
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		12,158							12,158	13,275
274	Total Support Services - Central	2600		12,158							12,158	13,275
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		179,092							179,092	196,427
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			368,769				0			368,769	377,888
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,015)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			234,947		2,182,359				2,417,306	1,776,549
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	234,947	0	2,182,359	0	0	0	2,417,306	1,776,549
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	234,947	0	2,182,359	0	0	0	2,417,306	1,776,549
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,410,686)	
311												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										65	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
451	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,740	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	6,703,089	3,603,585	3,099,504	7,080,108
5	Operations & Maintenance	742,626	399,868	342,758	785,601	385,733
6	Debt Services **	1,015,908	598,249	417,659	1,175,290	577,041
7	Transportation	289,586	148,111	141,475	290,963	142,852
8	Municipal Retirement	164,961	88,877	76,084	174,578	85,701
9	Capital Improvements	0		0		0
10	Working Cash	1,062	509	553	970	461
11	Tort Immunity	0	509	(509)		(509)
12	Fire Prevention & Safety	1,062	509	553	970	461
13	Leasing Levy	1,062		1,062	970	970
14	Special Education	217,232	120,964	96,268	237,620	116,656
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	169,696	91,321	78,375	179,427	88,106
17	Summer School	0		0		0
18	Other (Describe & Itemize)	40,440	40,440	0	79,445	39,005
19	Totals	9,346,724	5,092,942	4,253,782	10,005,942	4,913,000
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an 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 July 1, 2021	Beginning	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022		Outstanding Ending June 30, 2022		
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/Evidence-Based Funding Anticipation Certificates									
25	Total (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, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt
31	2016 General Obligation Bonds	03/15/16	4,200,000	1	875,000			875,000	0	
32	2022 General Obligation Bonds	02/09/22	4,665,000	1		4,665,000			4,665,000	3,816,060
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			8,865,000		875,000	4,665,000	0	875,000	4,665,000	3,816,060
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. GASB 87 Leases			10. Other		
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other			11. Other		
54	3. Refunding Bonds		6. Building Bonds		9. Other			12. 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, 2021											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	65					
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)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						65	0	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
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	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2022						65	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	65	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:				0
32	Total Reserve Remaining:				65
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>				
35	Expenditures:				
36	Workers' Compensation Act and/or Workers' Occupational Disease Act				N/A
37	Unemployment Insurance Act				N/A
38	Insurance (Regular or Self-Insurance)				N/A
39	Risk Management and Claims Service				N/A
40	Judgments/Settlements				N/A
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				N/A
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				N/A
43	Legal Services				N/A
44	Principal and Interest on Tort Bonds				N/A
45	Other -Explain on Itemization 44 tab				N/A
46	Total				0
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0				OK
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.				
50	55 ILCS 5/5-1006.7				

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

1	A	B	C	D	E	F	G	H	I	J	K	L
2	CARES, CRRSA, and ARP SCHEDULE - FY 2022											Click below for schedule instructions:
3	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			x	Yes			No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	357,010									357,010
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Total Revenue Section A		357,010	0		0	0	0			0	357,010
19	Revenue Section B		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.									
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	169,687									169,687
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		169,687	0		0	0	0			0	169,687

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	526,697	0		0	0	0			0	526,697
40	Total Other Federal Revenue from Revenue Tab	4998	526,697	0		0	0	0			0	526,697
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
50	FUNCTION									
51	1. List the total expenditures for the Functions 1000 and 2000 below									
52	INSTRUCTION Total Expenditures									0
53	SUPPORT SERVICES Total Expenditures									0
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
56	Facilities Acquisition and Construction Services (Total)									0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
58	FOOD SERVICES (Total)									0
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
64	FUNCTION									
69	1. List the total expenditures for the Functions 1000 and 2000 below									
70	INSTRUCTION Total Expenditures			12,665	66,410	23,575		83,666		186,316
71	SUPPORT SERVICES Total Expenditures				12,640	19,665				32,305
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L																											
74	Facilities Acquisition and Construction Services (Total)	2530						19,665				19,665																											
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					12,640					12,640																											
76	FOOD SERVICES (Total)	2560										0																											
77																																							
78	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																						
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																											
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																											
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																											
82	Expenditure Section C:																																						
83	GEER I EXPENDITURES (CARES)																																						
84	-----DISBURSEMENTS-----																																						
85	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																															
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																															
86	FUNCTION																																						
87	1. List the total expenditures for the Functions 1000 and 2000 below																																						
88	INSTRUCTION Total Expenditures	1000										0																											
89	SUPPORT SERVICES Total Expenditures	2000										0																											
90																																							
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																						
92	Facilities Acquisition and Construction Services (Total)	2530										0																											
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																											
94	FOOD SERVICES (Total)	2560										0																											
95																																							
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																						
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																											
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																											
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																											
100	Expenditure Section D:																																						
101	GEER II EXPENDITURES (CRRSA)																																						
102	-----DISBURSEMENTS-----																																						
103	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																															
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																															
104	FUNCTION																																						
105	1. List the total expenditures for the Functions 1000 and 2000 below																																						
106	INSTRUCTION Total Expenditures	1000										0																											
107	SUPPORT SERVICES Total Expenditures	2000										0																											
108																																							
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																						
110	Facilities Acquisition and Construction Services (Total)	2530										0																											
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																											
112	FOOD SERVICES (Total)	2560										0																											
113																																							

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
118	Expenditure Section E:											
119	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
120			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		193,172	14,594		56,341					264,107
125	SUPPORT SERVICES Total Expenditures	2000				78,915						78,915
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530				68,626						68,626
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
136	Expenditure Section F:											
137	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
138			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	Expenditure Section G:											
155	ARP Child Nutrition (ARP)											
156	-----DISBURSEMENTS-----											
157			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163												
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168												
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	Expenditure Section H:											
173	ARP IDEA (ARP)											
174	-----DISBURSEMENTS-----											
175			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181												
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186												
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
190	Expenditure Section I:											
191	ARP Homeless I (ARP)			-----DISBURSEMENTS-----								
192				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
194	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
208	Expenditure Section J:											
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)			-----DISBURSEMENTS-----								
210				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
211				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
212	FUNCTION											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
226	Expenditure Section K:											
227	Other CARES Act Expenditures (not			-----DISBURSEMENTS-----								
228				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
229	accounted for above)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
230	FUNCTION											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
234												
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239												
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
244	Expenditure Section L:											
245	Other CRRSA Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
246				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
247				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
248	FUNCTION											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252												
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257												
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
264				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
265				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
270												
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275												
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0	0
280												
281	Expenditure Section N:											
282	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
283	-----DISBURSEMENTS-----											
284			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
285	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
286	INSTRUCTION	1000	193,172	14,594	12,665	122,751	23,575	0	83,666		450,423	
287	SUPPORT SERVICES	2000	0	0	78,915	12,640	19,665	0	0		111,220	
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	68,626	0	19,665	0	0		88,291	
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	12,640	0	0	0		12,640	
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0	
291	TOTAL EXPENDITURES										Functions 1000 & 2000 total	561,643
292												
293	Expenditure Section O:											
294	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
295	-----DISBURSEMENTS-----											
296			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
297	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0		0		0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	58,959			58,959						58,959
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	25,101,111	2,116,637		27,217,748	50	13,200,894	562,873		13,763,767	13,453,981
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251				0	10				0	0
13	5 Yr Schedule	252	2,589,516	211,451		2,800,967	5	2,520,514	98,843		2,619,357	181,610
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	27,749,586	2,328,088	0	30,077,674		15,721,408	661,716	0	16,383,124	13,694,550
17	Non-Capitalized Equipment	700				145,088	10		14,509			
18	Allowable Depreciation								676,225			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 9,558,207		
9	O&M	Expenditures 16-24, L155		Total Expenditures		874,664		
10	DS	Expenditures 16-24, L178		Total Expenditures		1,013,679		
11	TR	Expenditures 16-24, L214		Total Expenditures		381,287		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		368,769		
13	TORT	Expenditures 16-24, L422		Total Expenditures		0		
14				Total Expenditures		\$ 12,196,606		
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
16								
17								
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		307,144		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		13,721		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		274,278		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		38,284		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		0		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		37,673		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		140,160		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		95,721		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		4,928		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		875,000		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		12,192		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		992		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$ 1,800,093		
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		10,396,513		
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		665.68		
99				Estimated OEPP (Line 97 divided by Line 98)		\$ 15,617.93		
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	1,300		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		4,066		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		42,768		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		116,132		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		1,060		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		6,956		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		1,800		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		114,280		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		0		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		97,831		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G	3999	Other Restricted Revenue from State Sources		950		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		8,093		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		157,770		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		12,700		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		186,296		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		26,282		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		8,666		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		11,608		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		526,697		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(357,010)		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		283,926		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		7,801		
195					Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	1,259,971	
196					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		9,136,542	
197					Total Depreciation Allowance (from page 36, Line 18, Col I)		676,225	
198					Total Allowance for PCTC Computation (Line 196 plus Line 197)		9,812,767	
199					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		665.68	
200					Total Estimated PCTC (Line 198 divided by Line 199) * \$		14,741.01	
201								
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

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" 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, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	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			6,544,447		6,544,447	
20	Support Services:							
21	Pupil	2100			698,290		698,290	
22	Instructional Staff	2200			276,233		276,233	
23	General Admin.	2300			692,093		692,093	
24	School Admin	2400			647,657		647,657	
25	Business:							
26	Direction of Business Spt. Srv.	2510		143,017	0	143,017	0	
27	Fiscal Services	2520		116,520	0	116,520	0	
28	Oper. & Maint. Plant Services	2540			756,052	756,052	0	
29	Pupil Transportation	2550			381,341		381,341	
30	Food Services	2560			93,180		93,180	
31	Internal Services	2570		0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		444,905	0	444,905	0	
38	Other:	2900			300		300	
39	Community Services	3000			38,284		38,284	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				0		0	
41	Total			704,442	10,127,877	1,460,494	9,371,825	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	704,442	Total Indirect Costs:	1,460,494	
44				Total Direct Costs:	10,127,877	Total Direct Costs:	9,371,825	
45				= 6.96%		= 15.58%		
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 (Public Act 97-0357)																						
3	Fiscal Year Ending June 30, 2022																						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.																						
6	Palos Heights SD 128																						
7	07016128002																						
8	07-016-1280-02_AFR22 Palos Heights SD 128																						
8	<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p style="color: red; font-size: small;">Check box if this schedule is not applicable.....</p> <p>Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➔</p> </div> <table border="1" style="width: 30%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 10%;">Prior Fiscal Year</th> <th style="width: 10%;">Current Fiscal Year</th> <th style="width: 10%;">Next Fiscal Year</th> </tr> </thead> <tbody> <tr> <td>19</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> </tr> <tr> <td>20</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> </tr> </tbody> </table> <div style="width: 50%; text-align: center;"> <p>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</p> <p style="font-size: small;">(Limit text to 200 characters, for additional space use line 33 and 38)</p> </div> </div>												Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	19	X	X	X	20	X	X	X
	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year																				
19	X	X	X																				
20	X	X	X																				
10	Service or Function (Check all that apply)																						
11	Curriculum Planning																						
12	Custodial Services																						
13	Educational Shared Programs																						
14	Employee Benefits																						
15	Energy Purchasing																						
16	Food Services																						
17	Grant Writing																						
18	Grounds Maintenance Services																						
19	Insurance																						
20	Investment Pools																						
21	Legal Services																						
22	Maintenance Services																						
23	Personnel Recruitment																						
24	Professional Development																						
25	Shared Personnel																						
26	Special Education Cooperatives																						
27	STEM (science, technology, engineering and math) Program Offerings																						
28	Supply & Equipment Purchasing																						
29	Technology Services																						
30	Transportation																						
31	Vocational Education Cooperatives																						
32	All Other Joint/Cooperative Agreements																						
33	Other																						
34																							
35	Additional space for Column (D) - Barriers to Implementation:																						
36																							
37																							
38																							
40	Additional space for Column (E) - Name of LEA :																						
41																							
42																							
43																							

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

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

School District Name: Palos Heights SD 128
 RCDT Number: 07016128002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	304,350		0	304,350	315,777			315,777
2. Special Area Administration Services	2330	174,363		0	174,363	180,188			180,188
3. Other Support Services - School Administration	2490	6,695		0	6,695	11,695			11,695
4. Direction of Business Support Services	2510	124,037	0	0	124,037	133,618			133,618
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		609,445	0	0	609,445	641,278	0	0	641,278
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, 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.
- 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, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

- 1.
- 2.
- 3.
- 4.

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 function—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)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	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 FY2023 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 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	9,226,773	838,115	401,942	6,218	10,473,048
9	Direct Expenditures	9,558,207	874,664	381,287		10,814,158
10	Difference	(331,434)	(36,549)	20,655	6,218	(341,110)
11	Fund Balance - June 30, 2022	4,908,247	1,084,981	522,908	191,229	6,707,365
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2022 Audit Checklist

RCDT: 07016128002
School District/Joint Agreement Name: Palos Heights SD 128
Auditor Name: John George
License #: 065-024892 License Expiration Date (below):
9/30/2024
07-016-1280-02_AFR22 Palos Heights SD 128

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" 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" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. 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. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
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 A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
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 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K28 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 27, 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 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

Palos Heights School District 128

Palos Heights, Illinois

Reports Required by the Uniform Guidance and
Government Auditing Standards

Year Ended June 30, 2022

Contents

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
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	3-5
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8-9
Summary Schedule of Prior Audit Findings	10



RSM US LLP

**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 Auditor's Report

Members of the Board of Education
Palos Heights School District 128
Palos Heights, 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 modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Palos Heights School District 128 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 14, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

RSM US LLP

Chicago, Illinois
October 14, 2022



RSM US LLP

**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 Auditor's Report

Members of the Board of Education
Palos Heights School District 128
Palos Heights, Illinois

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Palos Heights School District 128's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2022. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

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 (Government Auditing Standards) 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major Federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design and implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated October 14, 2022, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Chicago, Illinois
October 14, 2022

Palos Heights School District 128
Palos Heights, Illinois

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program or Cluster Name	Assistance Listing Number	ISBE Project Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Education: Passed through Illinois State Board of Education:				
Title I Grants to Local Educational Agencies: Low Income	84.010A	21-4300-00 22-4300-00	\$ - -	\$ 30,879 142,240 <u>173,119</u>
Title IVA - Student Support & Academic Enrichment	84.365A	22-4400-00	-	9,400
Improving Teacher Quality - State Grants - Title II - Teacher Quality	84.367A	22-4932-00	-	25,942
COVID-19: Education Stabilization Fund Passed through Illinois State Board of Education:				
COVID-19: Elementary and Secondary School Emergency Relief Grant	COVID-19: 84.425D	21-4998-E2	-	218,621
COVID-19: Elementary and Secondary School Emergency Relief Grant	COVID-19: 84.425D	22-4998-E3	-	343,022
				<u>561,643</u>
IDEA Cluster: Passed through Eisenhower Cooperative Joint Agreement:				
Special Education - Preschool Grants - IDEA Preschool Flow Through	84.173A	22-4600-00	-	12,108
Special Education - Grants to States - IDEA Flow Through	84.027A	22-4620-00	-	187,372
Total IDEA Cluster			-	<u>199,480</u>
Total Department of Education			-	969,584
U.S. Department of Agriculture: Passed through Illinois State Board of Education:				
Child Nutrition Cluster:				
National School Lunch Program	10.555	21-4210-00 22-4210-00	-	1,398 6,695 <u>8,093</u>
Food Donation Program	10.555	22-4290-00		32,147
Total Child Nutrition Cluster			-	<u>40,240</u>
Total Department of Agriculture			-	40,240
U.S. Department of Health and Human Services: Passed through the Illinois Department of Healthcare and Family Services:				
Medicaid Cluster:				
Medical Assistance Program - Medicaid Matching Outreach	93.778	22-4900-00		15,682
Total Department of Health and Human Services				15,682
Total Federal Awards			\$ -	\$ 1,025,506

See notes to schedule of expenditures of federal awards

Palos Heights School District 128

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Palos Heights School District 128 (the District) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position or changes in net position of the District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting which is the same basis used in preparing the basic financial statements of the District. No funds were identified as having been provided to subrecipients by the District under the meaning of the Uniform Guidance, and accordingly, no funds identified in the Schedule of Expenditures of Federal Awards are attributable to subrecipient entities as required under the Uniform Guidance. There were no federal awards expended for insurance or any loans or loan guarantees outstanding at June 30, 2022. For the year ended June 30, 2022, the District did not receive any noncash assistance.

Note 3. Indirect Cost Rate

The District has elected to use the 10% de minimis cost rate where applicable, as allowed under the Uniform Guidance.

Palos Heights School District 128

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2022**

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of report the auditor report issued on the modified cash basis financial statements: Unmodified

Internal control over financial reporting:

Material weaknesses identified? Yes No

Significant deficiencies identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over the major program:

Material weaknesses identified? Yes No

Significant deficiencies identified? Yes None Reported

Type of auditor's report issued on compliance for the major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) Yes No

Identification of major program:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
COVID-19: 84.425D	COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER)

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee? Yes No

Palos Heights School District 128

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022**

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings or questioned costs for federal awards.

Palos Heights School District 128

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022**

II. FINANCIAL STATEMENT FINDINGS

- (A) Internal Control
No matters were reported.

- (B) Compliance Findings
No matters were reported.

III. FEDERAL AWARDS FINDINGS

- (A) Internal Control
No matters were reported.

- (B) Compliance Findings
No matters were reported.

Palos Heights School District 128

Annual Financial Report
June 30, 2022

Contents

Financial Section

Independent auditor's report	1-3
------------------------------	-----

Basic financial statements

Government-wide financial statements (GWFS)

Statement of net position – modified cash basis	4
Statement of activities – modified cash basis	5

Fund financial statements (FFS)

Governmental funds:

Balance sheet – modified cash basis – governmental funds	6
Reconciliation of the governmental funds balance sheet to the statement of net position – modified cash basis	7
Statement of revenues, expenditures and changes in fund balances – modified cash basis – governmental funds	8
Reconciliation of the governmental funds statement of revenues, expenditures and changes in fund balances to the statement of activities – modified cash basis	9

Notes to basic financial statements	10–27
-------------------------------------	-------

Other information

Schedule of Employer Contributions – Illinois Municipal Retirement Fund	28
Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund	29–30
Schedule of Employer Contributions – Teachers' Retirement System of the State of Illinois	31–32
Schedule of the Employer's Proportionate Share of the Net Pension Liability – Teachers' Retirement System of the State of Illinois	31–32
Schedule of Employer Contributions – Teachers' Health Insurance Security Fund of the State of Illinois	33
Schedule of the Employer's Proportionate Share of the Collective Total OPEB Liability – Teachers' Health Insurance Security Fund of the State of Illinois	33

Contents

Financial Section (Continued)

Supplementary information

Major governmental funds:

Schedule of revenues, expenditures and changes in fund balance – budget and actual – modified cash basis:	
General fund	34
Capital projects fund	35
Combining balance sheet – modified cash basis – general fund, by accounts	36
Combining statement of revenues, expenditures and changes in fund balance – modified cash basis – general fund, by accounts	37
Combining schedule of revenues, expenditures and changes in fund balance – modified cash basis – budget and actual – budgetary basis – general fund, by accounts	38

Nonmajor governmental funds:

Combining balance sheet – by fund type – modified cash basis	39
Combining statement of revenues, expenditures and changes in fund balance – by fund type – modified cash basis	40

Schedule of revenues, expenditures and changes in fund balance – budget and actual – modified cash basis:

Municipal retirement fund / Social security fund	41
Transportation fund	42
Debt service fund	43
Fire prevention and safety fund	44

Schedule of assessed valuations, tax rates, extensions and collections	45
Schedule of debt service requirements	46



Independent Auditor's Report

RSM US LLP

Members of the Worth Township Trustees of Schools
and the Board of Education
Palos Heights School District 128

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Palos Heights School District 128 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in the modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information, such as the budgetary comparison information, combining and individual fund financial statements, schedule of assessed valuations, tax rates, extensions and collections, and schedule of debt service requirements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information as listed in the table of contents. The other information comprises the Schedules of Employer Contributions, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of the Employer’s Proportionate Share of the Net Pension Liability and Schedule of the Employer’s Proportionate Share of the Collective Total OPEB Liability but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2022, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District’s internal control over financial reporting and compliance.

RSM US LLP

Chicago, Illinois
October 14, 2022

Basic Financial Statements

**Government-Wide
Financial Statements (GWFS)**

Palos Heights School District 128

**Statement of Net Position - Modified Cash Basis
June 30, 2022**

	Governmental Activities
Assets	
Cash and investments	\$ 12,027,294
Other receivables	205,328
Capital assets not being depreciated	58,959
Capital assets being depreciated, net	13,635,591
Total assets	<u>\$ 25,927,172</u>
Liabilities	
Payroll liabilities	\$ 12,004
Unamortized bond premium	374,084
Long-term obligations, due within one year:	
General obligation bonds	950,000
Long-term obligations, due in more than one year:	
General obligation bonds	3,715,000
Total liabilities	<u>5,051,088</u>
Net Position	
Invested in capital assets, net of related debt	8,655,466
Restricted	7,102,187
Unrestricted	5,118,431
Total net position	<u>20,876,084</u>
Total liabilities and net position	<u>\$ 25,927,172</u>

See notes to basic financial statements.

Palos Heights School District 128

**Statement of Activities - Modified Cash Basis
Year Ended June 30, 2022**

Functions/Programs	Expenses	Program Revenues		Net (Expense), Revenue, and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Instruction:				
Regular programs	\$ 4,527,612	\$ 276,543	\$ 165,863	\$ (4,085,206)
Pre-K programs	337,506	-	-	(337,506)
Special programs	1,366,668	-	854,356	(512,312)
Other instructional programs	818,715	65,886	950	(751,879)
Support services:				
Pupils	733,316	-	-	(733,316)
Instructional staff	290,394	-	26,282	(264,112)
General administration	726,767	-	20,274	(706,493)
School administration	679,663	-	-	(679,663)
Business	708,153	-	-	(708,153)
Central	470,813	5,366	-	(465,447)
Transportation	381,287	-	97,831	(283,456)
Operations and maintenance	918,470	1,800	-	(916,670)
Community services	35,703	-	-	(35,703)
Interest and charges	88,370	-	-	(88,370)
Total governmental activities	\$ 12,083,437	\$ 349,595	\$ 1,165,556	(10,568,286)
General revenues:				
Taxes:				
				8,330,815
				1,015,907
				306,908
				604,057
				144,732
				<u>10,402,419</u>
				(165,867)
Net position:				
				<u>21,041,951</u>
				<u>\$ 20,876,084</u>

See notes to basic financial statements.

Fund Financial Statements (FFS)

Palos Heights School District 128

**Balance Sheet - Modified Cash Basis
Governmental Funds
June 30, 2022**

	Major Fund		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund		
Assets				
Cash and investments	\$ 6,000,724	\$ 4,376,971	\$ 1,649,599	\$ 12,027,294
Due from other funds	2,043	-	-	2,043
Other receivables	205,328	-	-	205,328
Total assets	\$ 6,208,095	\$ 4,376,971	\$ 1,649,599	\$ 12,234,665
Liabilities and Fund Balances				
Liabilities:				
Payroll liabilities	\$ -	\$ -	\$ 12,004	\$ 12,004
Due to other funds	-	-	2,043	2,043
Total liabilities	-	-	14,047	14,047
Fund balances:				
Restricted	1,089,664	4,376,971	1,635,552	7,102,187
Unassigned	5,118,431	-	-	5,118,431
Total fund balances	6,208,095	4,376,971	1,635,552	12,220,618
Total liabilities and fund balances	\$ 6,208,095	\$ 4,376,971	\$ 1,649,599	\$ 12,234,665

See notes to basic financial statements.

Palos Heights School District 128

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position - Modified Cash Basis
Year Ended June 30, 2022**

Total fund balances - governmental funds	\$ 12,220,618
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements.	13,694,550
Premium on bonds that is other financing sources in the fund financial statements is a liability that is amortized over the life of the bonds in the government-wide financial statements.	(374,084)
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These activities consist of:	
General obligation bonds	<u>(4,665,000)</u>
Net position of governmental activities	<u><u>\$ 20,876,084</u></u>

See notes to basic financial statements.

Palos Heights School District 128

Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis
 Governmental Funds
 Year Ended June 30, 2022

	Major Fund		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund		
Revenues:				
Property taxes	\$ 7,705,510	\$ -	\$ 1,641,212	\$ 9,346,722
Corporate property replacement taxes	301,353	-	5,555	306,908
Charges for services	344,229	-	5,366	349,595
Unrestricted state aid	604,057	-	-	604,057
Restricted state aid	115,230	-	97,831	213,061
Restricted federal aid	952,495	-	-	952,495
Interest	114,181	6,620	23,931	144,732
Total revenues	10,137,055	6,620	1,773,895	11,917,570
Expenditures:				
Current:				
Instruction:				
Regular programs	4,231,183	-	59,027	4,290,210
Pre-K programs	307,144	-	12,192	319,336
Special programs	1,195,822	-	105,667	1,301,489
Other instructional programs	765,493	-	12,791	778,284
Support services:				
Pupils	669,581	-	28,709	698,290
Instructional staff	274,241	-	1,992	276,233
General administration	673,746	-	18,434	692,180
School administration	613,566	-	34,004	647,570
Business	1,102,083	-	83,795	1,185,878
Central	489,541	-	12,158	501,699
Transportation	-	-	381,287	381,287
Community services	38,284	-	-	38,284
Debt service:				
Principal	-	-	875,000	875,000
Interest and charges	-	-	138,406	138,406
Capital outlay	133,393	2,417,306	-	2,550,699
Total expenditures	10,494,077	2,417,306	1,763,462	14,674,845
(Deficiency) of revenue (under) expenditures	(357,022)	(2,410,686)	10,433	(2,757,275)
Other financing sources (uses):				
Bond proceeds	4,665,000	-	-	4,665,000
Premium on long-term debt issued	339,640	-	74,059	413,699
Transfers in	3,804,640	6,204,640	-	10,009,280
Transfers (out)	(10,009,280)	-	-	(10,009,280)
Total other financing sources (uses)	(1,200,000)	6,204,640	74,059	5,078,699
Change in fund balance	(1,557,022)	3,793,954	84,492	2,321,424
Fund balances:				
July 1, 2021	7,765,117	583,017	1,551,060	9,899,194
June 30, 2022	\$ 6,208,095	\$ 4,376,971	\$ 1,635,552	\$ 12,220,618

See notes to basic financial statements.

Palos Heights School District 128

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Modified Cash Basis
Year Ended June 30, 2022**

Net change in fund balances - total governmental funds	\$ 2,321,424
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures paid while governmental activities report depreciation expense to allocate those expenditures over the lives of the assets. These are the amounts in the current period:	
Depreciation	(661,716)
Capital outlays	2,328,088
In governmental funds, long-term debt is considered other financing sources but in the statement of net position, debt is reported as a liability in the current period, proceeds were received from:	
General obligation bonds	(4,665,000)
Premium on bonds is recorded as other financing sources in the fund financial statements, but the premium is recorded as a liability in the statement of net position which is amortized over the life of the bonds. This is the amount of amortization in the current period:	
Premium on bonds issued	(413,699)
Amortization premium on bonds	50,036
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Long-term debt principal retirement	<u>875,000</u>
Change in net position of governmental activities	<u><u>\$ (165,867)</u></u>

See notes to basic financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies

Nature of Operations

Palos Heights School District 128 (the District) operates as a public school system governed by an elected seven-member board. The District is organized under The School Code of the State of Illinois, as amended. The District serves the community of Palos Heights, Illinois.

The accounting policies of the District conform to a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Financial Reporting Entity

As defined by generally accepted accounting principles established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government; or
- 2) Fiscal dependency on the primary government and the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

Financial benefit or financial burden is created if any one of the following relationships exists:

- 1) The primary government is legally entitled to or has access to the component unit's resources.
- 2) The primary government is legally required or has assumed the obligation to finance the deficits of, provide support to, the component unit.
- 3) The primary government is obligated in some manner for the other component unit's debt.

Based upon the application criteria, no component units have been included within the reporting entity.

Basis of Presentation

Government-Wide Financial Statements (GWFS): The government-wide Statement of Net Position - Modified Cash Basis and Statement of Activities - Modified Cash Basis report the overall financial activity of the District. Eliminations have been made to minimize the double counting of internal activities of the District. The financial activities of the District consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

The Statement of Activities - Modified Cash Basis demonstrates the degree to which the direct expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS): Separate financial statements are provided for governmental funds. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The District administers the following major governmental funds:

The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The **Capital Projects Fund** accounts for resources accumulated and payments made for major construction projects.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position - Modified Cash Basis and the Statement of Activities - Modified Cash Basis, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) are reported within the limitations of the modified cash basis of accounting. Equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used. Under a "current financial resources" measurement focus, only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. The funds use fund balances as their measure of available spendable financial resources at the end of the period.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Basis of Accounting

In the government-wide and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation and premiums paid on bonds in the government-wide financial statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of a modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are generally not recorded in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and all government-wide financials would be presented on the accrual basis of accounting.

Significant Accounting Policies

Property Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2021 tax levy was passed by the Board of Education on November 11, 2021 and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in March and September 2022, and are collected by the county collector, who in turn remits to the District its respective share. The District receives the remittances from the county treasurer approximately one month after collection. Property taxes are recorded upon receipt.

The Property Tax Extension Limitation Law imposes mandatory property tax limitations on the ability of taxing districts in Illinois to raise revenues through unlimited property tax increases. The increase in property tax extensions is limited to the lesser of 5% or the percentage increase in the Consumer Price Index for all Urban Customers. The limitation includes taxes levied for purposes without a statutory maximum rate. The amount of the limitation may be adjusted for new property added or annexed to the tax base or due to voter approved increases.

Cash and Investments

Cash and investments consist of pooled cash and investments held by the Worth Township Trustees which are reported at cost.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Interfund Receivables, Payables, and Activity

The District, at times, has the following activities between funds:

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as due from other funds in lender funds and due to other funds in borrower funds for short-term borrowings and advances to other funds in lender funds and advances from other funds in borrower funds for long-term borrowings. Amounts are eliminated in the government-wide Statement of Net Position.

Reimbursements – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

Capital Assets

Capital assets which include land, buildings, and other equipment, are reported in the Statement of Net Position - Modified Cash Basis. Capital assets are defined as assets with an initial individual cost of more than \$2,000, and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized in the government-wide financial statement. Expenditures for asset acquisitions and improvements are stated as capital outlay expenditures in the governmental funds.

These assets have been valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement, if applicable, are recorded at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Depreciation of capital assets is recorded in the Statement of Activities – Modified Cash Basis with accumulated depreciation reflected in the Statement of Net Position – Modified Cash Basis and is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	40 years
Equipment	3 - 15 years

Compensated Absences

Certified employees working less than 12 months a year do not earn vacation days; however, noncertified, full-time employees earn vacation days which are vested.

All certified and noncertified employees receive 12 sick days per year, which accumulate to a maximum of 220 days. These accumulated sick days may be applied toward early retirement, and any unapplied days would be paid at a rate of \$55 per day upon retirement or resignation.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. 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. Bond premiums and discounts are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

In the fund financial statements, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as expenses when incurred.

Net Position

The District's government-wide net position is reported in three categories:

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position that does not meet the criteria of the two preceding categories.

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

Fund Balances

Within the governmental fund types, the District's fund balances are reported in one of the following classifications:

Nonspendable – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact. On June 30, 2022, the District has no nonspendable fund balance amounts.

Restricted – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District's highest level of decision-making authority rests with the District's Board of Education. The District passes formal resolutions to commit their fund balances. At June 30, 2022, the District has no committed fund balance amounts.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Assigned – includes amounts that are constrained by the District's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by a) the District's Board of Education itself; or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's Board of Education has not authorized any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types (special revenue, debt service, capital projects) resources are assigned in accordance with the established fund purpose and approved budget/appropriation. Residual fund balances in these fund types that are not restricted or committed are reported as assigned. At June 30, 2022, the District has no assigned fund balance amounts.

Unassigned – includes the residual fund balance that has not been restricted, committed, or assigned within the General Fund and unassigned deficit fund balances of other governmental funds.

It is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The General Fund includes the Working Cash stabilization account. Under the State of Illinois School Code (School Code), the District is authorized to incur indebtedness and issue bonds and to levy a tax annually on all taxable property of the District, in order to enable the District to have in its treasury at all times sufficient money to meet demands thereon. These funds may be lent to other District governmental funds in need but may only be expended for other purposes upon the passage of a resolution by the Board of Education to abolish the funds to the General Fund education account or abate the fund to any fund of the District in need. On June 30, 2022, the District had working cash stabilization fund balances of \$191,229 that have been classified as unassigned fund balances in the General Fund.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis, some amounts reported as interfund activity and interfund balances in the funds were eliminated or reclassified.

Use of Estimates

The preparation of financial statements in conformity with a modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2. Budgets and Budgetary Information

Annual budgets are adopted for all funds. These budgets are adopted on a modified cash basis of accounting. All annual appropriations lapse at fiscal year-end.

On or before July 1 of each year, the Superintendent is to submit for review by the Board of Education a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the Board of Education holds public hearings and a final budget must be prepared and adopted no later than October 1.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 2. Budgets and Budgetary Information (Continued)

The appropriate budget is prepared by fund and by function. The Board of Education may make transfers between functions within a fund not exceeding in the aggregate 10% of the total of such fund and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.

For budgetary purposes, the District does not recognize as revenue the retirement contributions made by the State to the Teachers' Retirement System of the State of Illinois and to the Teachers' Health Insurance Security Fund on behalf of the District as well as the related expenditures.

The following governmental funds over expended their budget for the year ended June 30, 2022:

	Budget	Actual
Major Fund:		
Capital Projects Fund	\$ 1,776,549	\$ 2,417,306
Nonmajor Fund:		
Transportation Fund	331,900	381,287

Note 3. Cash and Investments

Substantially all cash and investments are deposits and investments maintained in pooled accounts held in the name of the Worth Township Trustees.

a. Deposits

State statutes authorize the District to make deposits directly or through its Township Trustees in interest bearing depository accounts in federally insured and/or state-chartered banks, savings and loan associations and credit unions. As of June 30, 2022, the District had deposits with financial institutions of \$20,955 with bank balances totaling \$23,959.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Trustees' deposits may not be returned to it. As of June 30, 2022, none of the District's bank balances of \$23,959 were exposed to custodial credit risk.

b. Investments

As of June 30, 2022, the District had the following investments:

Investment Type	Cost	Investment Maturities (In Years)
Pooled cash and investments held by the Worth Township Trustees	\$ 12,006,339	N/A

Palos Heights School District 128

Notes to Basic Financial Statements

Note 3. Cash and Investments (Continued)

Of the total pooled cash and investments held by the Worth Township Trustees, maturities are approximately as follows: less than one year (18%), one to five years (26%), 6 to 10 years (21%), and greater than 10 years (35%). The pooled accounts hold the following types of investments: U.S. Treasury Securities, Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (Freddie Mac), Government National Mortgage Association (Ginnie Mae), Municipal Bonds, Commercial Paper, Money Market Mutual Funds and Money Market Accounts.

Interest rate risk. The District's investment policy does not limit its investment portfolio to specific maturities.

Credit risk. State statutes authorize the District to invest directly or through its Township Trustees in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States and short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000.

The District is also authorized to invest directly or through its Township Trustees in the Illinois School District Liquid Asset Fund Plus and the Illinois Funds, which invests member deposits, on a pooled basis, primarily in short-term certificates of deposit and in high-rated, short-term obligations of major United States corporations and banks.

Concentration of credit risk. The District has no investment policy related to the concentration of credit risk.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Information related to the interest rate risk, credit risk, concentration of credit risk and custodial credit risk of the other cash and investments held by the Worth Township Trustees can be obtained from the Worth Township Trustees at 10720 South Kenton, Oak Lawn, Illinois 60453, which issues a financial report that includes financial statements and supplementary information.

The above deposits and investments are presented in the basic financial statements as cash and investments as follows:

Statement of net position (GWFS)	<u>\$ 12,027,294</u>
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Palos Heights School District 128

Notes to Basic Financial Statements

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2022, are as follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 58,959	\$ -	\$ -	\$ 58,959
Capital assets, being depreciated:				
Buildings and improvements	25,101,111	2,116,637	-	27,217,748
Equipment	2,589,516	211,451	-	2,800,967
Total capital assets being depreciated	27,690,627	2,328,088	-	30,018,715
Less accumulated depreciation:				
Buildings and improvements	(13,200,894)	(562,873)	-	(13,763,767)
Equipment	(2,520,514)	(98,843)	-	(2,619,357)
Total accumulated depreciation	(15,721,408)	(661,716)	-	(16,383,124)
Total capital assets being depreciated, net	11,969,219	1,666,372	-	13,635,591
Governmental activities				
Capital assets, net	<u>\$ 12,028,178</u>	<u>\$ 1,666,372</u>	<u>\$ -</u>	<u>\$ 13,694,550</u>

Depreciation expense was charged to governmental activities as follows:

Instruction:	
Regular programs	\$ 215,917
Pre-K programs	16,080
Special programs	65,179
Other instructional programs	36,130
Support services:	
Pupils	34,939
Instructional staff	14,161
General administration	34,674
School administration	32,093
Business	141,409
Central	25,608
Operations and maintenance	43,806
Community services	1,720
	<u>\$ 661,716</u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 5. Long-Term Debt

The following is a summary of changes in the long-term debt for the year ended June 30, 2022:

	General Obligation Bonds	Bond Premium	Totals
Long-term debt, July 1, 2021	\$ 875,000	\$ 10,421	\$ 885,421
Bonds issued	4,665,000	413,699	5,078,699
Debt retired	(875,000)	(50,036)	(925,036)
Long-term debt, July 1, 2022	<u>\$ 4,665,000</u>	<u>\$ 374,084</u>	<u>\$ 5,039,084</u>
Amounts due within one year	<u>\$ 950,000</u>	<u>\$ -</u>	<u>\$ 950,000</u>

The interest rate is 2.00% on the outstanding bonds. As of June 30, 2022, the future annual debt service requirements on the outstanding debt are as follows:

Year Ending June 30,	General Obligation Bonds		Total
	Principal	Interest	
2023	\$ 950,000	\$ 145,138	\$ 1,095,138
2024	995,000	110,492	1,105,492
2025	1,045,000	74,154	1,119,154
2026	1,095,000	36,035	1,131,035
2027	580,000	8,265	588,265
	<u>\$ 4,665,000</u>	<u>\$ 374,084</u>	<u>\$ 5,039,084</u>

The District's estimated legal debt limitation of \$23,243,557, based on 6.9% of the 2021 estimated assessed valuation of \$336,863,149, less outstanding debt of \$4,665,000, results in an estimated legal debt margin of \$18,578,557 as of June 30, 2022.

Note 6. Retirement Fund Commitments

Teachers' Retirement System

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS or System). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions in the amount of \$2,521,047 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the District.

2.2 formula contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$31,940.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

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

For the year ended June 30, 2022, the employer pension contribution was 10.31% of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$224,796 were paid from federal and special trust funds that required employer contributions of \$25,239.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. Additionally, PA 100-0023 requires school districts to pay for a portion of the cost of a member's pension if that member's salary, determined on a full-time equivalent basis, is greater than the governor's statutory salary (currently \$184,800). The amount charged to the employer is the employer normal cost, or 10.31%.

For the year ended June 30, 2022, the District was not required to make any payments to TRS for employer contributions due on salary increases in excess of 6% or for sick leave days granted in excess of the normal annual allotment and \$196 for member salaries in excess of the governor's statutory salary.

Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 and rolled forward to June 30, 2021. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating TRS employers and the state during that period.

Because the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of the employer's proportionate share of the net pension liability and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement

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 plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and beneficiaries currently receiving benefits	215
Inactive plan members entitled to but not yet receiving benefits	149
Active plan members	<u>42</u>
Total	<u><u>406</u></u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement (Continued)

Contributions

As set by statute, the District's regular plan members are required to contribute 4.50% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's required and actual contribution rates for the calendar years ending December 31, 2022 and 2021, were 12.22% and 13.37%, respectively. For fiscal year 2022, the District contributed \$174,998 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefit rate is set by statute.

Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The District's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of changes in net pension liability and related ratios and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Note 7. Postemployment Healthcare Plan

Teachers' Health Insurance Security

Plan Description

The District participates in the Teachers' Health Insurance Security Fund (THIS) of the State of Illinois. THIS is a cost-sharing, multiple-employer defined benefit postemployment healthcare plan (OPEB) that was established by the Illinois legislature for the benefit of eligible retired Illinois public school teachers employed outside the City of Chicago. All District employees receiving monthly benefits from the Teachers' Retirement System (TRS) who have at least eight years of creditable service with TRS, the survivor of an annuitant or benefit recipient who had at least eight years of creditable service or a recipient of a monthly disability benefit are eligible to enroll in THIS.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS plan 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. The publicly available financial report of the plan may be found on the website of the Illinois Auditor General:

Palos Heights School District 128

Notes to Basic Financial Statements

Note 7. Postemployment Healthcare Plan (Continued)

Teachers' Health Insurance Security (Continued)

The current reports are listed under "Central Management Services" <http://www.auditor.illinois.gov/Audit-reports/CMS-THISF.asp>.

Benefits Provided

THIS provides medical, prescription, and behavioral health benefits for eligible retirees and their dependents, but it does not provide vision, dental or life insurance benefits to annuitants of the TRS. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan. The premiums charged reflect approximately a 75% subsidy for members that elect a managed care plan or elect the Teachers' Choice Health Plan (TCHP) if a managed care plan is either not available or only partially available. Members receive approximately a 50% subsidy if they elect the TCHP when a managed care plan is available. Medicare primary dependent beneficiaries enrolled in a managed care plan or in the TCHP when no managed care plan is available receive a premium subsidy.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6) specifies the contribution requirements of the participating school districts and covered employees. For the year ended June 30, 2022, required contributions are as follows:

- Active members contribute 0.90% of covered payroll.
- Employers contribute 0.67% of covered payroll. 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, 2022, the District paid \$36,833 to the THIS Fund, which was 100% of the required contribution.
- The State of Illinois makes contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members. The State contributed 0.90% of covered payroll. For the year ended June 30, 2022, State of Illinois contributions on behalf of the District's employees were \$36,833.
- Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0% per year by statute. The Federal Government provides a Medicare Part D subsidy.

OPEB Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

The collective total OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the collective total OPEB liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. The employer's proportionate share of the total OPEB liability was based on the employer's share of contributions to THIS for the measurement year ended June 30, 2021, relative to the contributions of all participating employers and the State during that period.

Since the collective total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to the OPEB plan are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of the employer's proportionate share of the collective net pension liability and the schedule of employer contributions are presented as other information following the notes to the financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction to assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the School Employees Loss Fund (SELF) for its workers' compensation coverage, the Suburban School Cooperative Insurance Pool (SSCIP) for its general liability and property coverages and carries commercial insurance for its employee health insurance coverages. SELF and SSCIP are organizations of school districts in Illinois which have formed associations under the Illinois Intergovernmental Cooperation Statute to pool their risk management needs.

The cooperative agreement provides that SSCIP will be self-sustaining through member premiums. SSCIP will reinsure through commercial companies for claims in excess of \$1,000,000 per occurrence and \$3,000,000 in aggregate for general liability and property. SELF's member premiums are used to purchase commercial insurance. The District, along with other members of SELF and SSCIP, has a contractual obligation to fund any premium deficiency of the pools attributable to a year during which it was a member. SELF and SSCIP can assess supplemental premiums to fund these premium deficiencies. In the past three years, the District has made one supplemental premium payment to SELF, which was not significant to the District's financial statements.

Each District appoints one delegate to represent the District on the Board of Directors of the SELF pool. The District does not exercise any control over the activities of the pool beyond its representation on the Board of Directors, or the election of the Board members.

Note 9. Fund Balance and Net Position Classifications

On June 30, 2022, the District's fund balance and net position restrictions were for the following purposes:

Restricted purpose:

Debt service payments (principal and interest)	\$ 848,940
Transportation	522,908
Capital improvements and maintenance	1,089,664
Municipal retirement	214,268
Safety	49,436
Capital projects	4,376,971
	<u>\$ 7,102,187</u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 10. Other Financial Disclosures (FFS Level Only)

Transfers during the year ended June 30, 2022, were as follows:

	Transfer In	Transfer Out
Major Governmental:		
General Fund:		
Educational Account	\$ -	\$ 1,200,000
Operations and Maintenance Account	5,004,640	5,004,640
Working Cash Account	-	5,004,640
Capital Projects Fund	6,204,640	-
	<u>\$ 11,209,280</u>	<u>\$ 11,209,280</u>

Interfund transfers were to provide additional funds for capital projects during the fiscal year.

Note 11. Commitments and Contingencies

The District received financial awards from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District on June 30, 2022.

Note 12. Pronouncements Issued But Not Yet Adopted

The following is a description of GASB authoritative pronouncements which have been issued but not yet adopted by the District:

GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for the District beginning with its year ending June 30, 2023. This statement establishes a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice. Under Statement 91 a government entity no longer reports a liability for any conduit debt that it has issued; however, the issuer should recognize a liability for any additional commitments or voluntary commitments to support the debt service.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, will improve financial reporting by addressing issues related to public-private and public-public partnerships and provides guidance for accounting and reporting for availability payment arrangements. This statement will be effective for the District with its year ending June 30, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement will be effective for the District with its year ending June 30, 2023.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 12. Pronouncements Issued But Not Yet Adopted (Continued)

GASB Statement No. 99, *Omnibus 2022*, will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The statement will be effective for the District at various times between upon issuance and with its year ending June 30, 2024.

GASB Statement No. 100, *Accounting Changes and Error Corrections*, will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The statement will be effective for the District with its year ending June 30, 2024.

GASB Statement No. 101, *Compensated Absences*, will through its unified recognition and remeasurement model, result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The statement will be effective for the District with its year ending June 30, 2024.

Management has not currently determined what impact, if any, these GASB Statements may have on its financial statements.

Note 13. Subsequent Event

Property Taxes - Delay in issuance of 2nd Installment property tax bills

Pursuant to state statute, Cook County property tax bill's first installment, which is equal to 55% of the prior year's total taxes, must be mailed in January. The second installment, to be mailed out by June 30, seeks the remaining amount of taxes due. The Cook County Treasurer's office has not yet issued the Tax Year 2021 Second Installment Property Tax bills. The delays in issuance of the tax bills will delay property tax collections and receipts of the District potentially into the start of calendar year 2023.

Palos Heights School District 128

**Schedule of Employer Contributions
Illinois Municipal Retirement Fund**

<u>Calendar Year Ending December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2021	\$ 188,472	\$ 188,473	\$ (1)	\$ 1,409,666	13.37%
2020	183,849	183,848	1	1,388,585	13.24%
2019	148,610	148,610	-	1,342,453	11.07%
2018	152,820	104,920	47,900	1,218,657	8.61%
2017	147,377	147,377	-	1,261,788	11.68%
2016	142,455	142,970	(515)	1,228,057	11.64%
2015	147,994	147,994	-	1,305,060	11.34%
2014	165,786	163,931	1,855	1,344,571	12.19%

Note to schedule: Detailed information and the summary of actuarial methods and assumptions used in the calculation of the contribution rate are available at the District's administrative offices.

Palos Heights School District 128

**Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund**

Calendar Year Ended December 31,	2021	2020	2019
Total pension liability			
Service cost	\$ 142,978	\$ 142,665	\$ 142,826
Interest on the Total Pension Liability	554,867	528,153	506,383
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the Total Pension Liability	(175,626)	230,609	110,827
Changes of assumptions	-	(42,534)	-
Benefit payments, including refunds of employee contributions	(501,664)	(479,492)	(439,877)
Net change in total pension liability	20,555	379,401	320,159
Total pension liability - beginning	7,832,678	7,453,277	7,133,118
Total pension liability - ending	<u>\$ 7,853,233</u>	<u>\$ 7,832,678</u>	<u>\$ 7,453,277</u>
Plan fiduciary net position			
Contributions - employer	\$ 188,473	\$ 183,848	\$ 148,610
Contributions - employee	63,465	62,584	61,096
Net investment income	1,281,523	961,402	1,106,974
Benefit payments, including refunds of employee contributions	(501,664)	(479,492)	(439,877)
Other (net transfer)	(210,204)	40,403	33,691
Net change in plan fiduciary net position	821,593	768,745	910,494
Plan fiduciary net position - beginning	7,336,904	6,568,159	5,657,665
Plan fiduciary net position - ending	<u>\$ 8,158,497</u>	<u>\$ 7,336,904</u>	<u>\$ 6,568,159</u>
Net pension liability	<u>\$ (305,264)</u>	<u>\$ 495,774</u>	<u>\$ 885,118</u>
Plan fiduciary net position as a percentage of total pension liability	103.89%	93.67%	88.12%
Covered valuation payroll	\$ 1,409,666	\$ 1,388,585	\$ 1,342,453
Net pension liability as a percentage of covered valuation payroll	-21.66%	35.70%	65.93%

Note to schedule: Detailed information and actuarial assumptions used in the preparation of this schedule are available at the District's administrative offices and at <https://www.imrf.org/en/employers/employer-resources/reports-for-employers>

	2018	2017	2016	2015	2014
\$	134,431	\$ 132,160	\$ 141,918	\$ 149,381	\$ 162,556
	499,819	485,834	457,994	435,078	399,901
	-	-	-	-	-
	(49,175)	185,362	119,368	32,049	(71,938)
	172,520	(207,583)	(20,573)	6,522	280,567
	(443,037)	(377,852)	(316,446)	(293,018)	(266,917)
	314,558	217,921	382,261	330,012	504,169
	6,818,560	6,600,639	6,218,378	5,888,366	5,384,197
\$	7,133,118	\$ 6,818,560	\$ 6,600,639	\$ 6,218,378	\$ 5,888,366
\$	104,920	\$ 147,377	\$ 142,970	\$ 147,994	\$ 163,931
	37,178	56,780	55,281	58,842	59,886
	(390,001)	1,006,662	345,370	25,794	302,193
	(443,037)	(377,852)	(316,446)	(293,018)	(266,917)
	92,047	(91,756)	49,706	97,004	(32,769)
	(598,893)	741,211	276,881	36,616	226,324
	6,256,558	5,515,347	5,238,466	5,201,850	4,975,526
\$	5,657,665	\$ 6,256,558	\$ 5,515,347	\$ 5,238,466	\$ 5,201,850
\$	1,475,453	\$ 562,002	\$ 1,085,292	\$ 979,912	\$ 686,516
	79.32%	91.76%	83.56%	84.24%	88.34%
\$	1,218,657	\$ 1,261,788	\$ 1,228,057	\$ 1,305,060	\$ 1,305,060
	121.07%	44.54%	88.37%	75.09%	52.60%

Palos Heights School District 128

**Schedule of Employer Contributions
Teachers' Retirement System of the State of Illinois
Fiscal Year 2020**

	2022	2021	2020
Contractually-required contribution	\$ 57,124	\$ 37,714	\$ 33,619
Contributions in relation to the contractually-required contribution	51,288	37,717	33,625
Contribution deficiency (excess)	<u>\$ 5,836</u>	<u>\$ (3)</u>	<u>\$ (6)</u>
Employer's covered payroll	\$ 5,497,473	\$ 5,143,420	\$ 4,540,017
Contributions as a percentage of covered payroll	1.04%	0.73%	0.74%

**Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois
Fiscal Year 2020**

	2022	2021	2020
Employer's proportion of the net pension liability	0.00057380%	0.00054028%	0.00062289%
Employer's proportionate share of the net pension liability	\$ 447,632	\$ 465,802	\$ 505,216
State's proportionate share of the net pension liability associated with the employer	37,516,279	36,484,028	35,955,658
Total	<u>\$ 37,963,911</u>	<u>\$ 36,949,830</u>	<u>\$ 36,460,874</u>
Employer's covered payroll	\$ 5,143,420	\$ 4,540,017	\$ 4,435,779
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	8.70%	10.26%	11.39%
Plan fiduciary net position as a percentage of the total pension liability	45.10%	37.80%	39.60%

Note to schedule: Detailed information and actuarial methods and assumptions used in the preparation of this schedule can be obtained at <https://www.trsil.org/financial/actuarial-reports/valuation-reports>

2019	2018	2017	2016
\$ 31,459	\$ 24,599	\$ 24,388	\$ 22,969
31,459	24,292	24,388	22,969
\$ -	\$ 307	\$ -	\$ -
\$ 4,435,779 0.71%	\$ 4,241,180 0.58%	\$ 4,204,908 0.58%	\$ 3,960,286 0.58%

2019	2018	2017	2016
0.00058465%	0.00069183%	0.00089624%	0.00127462%
\$ 455,702	\$ 528,543	\$ 707,460	\$ 835,004
31,217,501	31,132,169	31,434,375	25,078,910
\$ 31,673,203	\$ 31,660,712	\$ 32,141,835	\$ 25,913,914
\$ 4,241,180	\$ 4,204,908	\$ 3,960,286	\$ 3,872,482
10.74%	12.57%	17.86%	21.56%
40.00%	39.30%	36.40%	41.50%

Palos Heights School District 128

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

For the fiscal year ending	2022	2021	2020	2019	2018
Statutorily-required contribution	\$ 36,833	\$ 47,319	\$ 41,768	\$ 95,813	\$ 87,368
Contributions in relation to the statutorily-required contribution	36,833	47,319	41,768	95,807	86,277
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ 6	\$ 1,091
Employer's covered payroll	\$ 5,497,473	\$ 5,143,420	\$ 4,540,017	\$ 4,435,779	\$ 4,204,908
Contributions as a percentage of covered payroll	0.67%	0.92%	0.92%	2.16%	2.05%

**Schedule of the Employer's Proportionate Share of the Collective Total OPEB Liability
Teachers' Health Insurance Security Fund**

For the fiscal year ending*	2022	2021	2020	2019	2018
Employer's proportion of the collective total OPEB liability	0.017951%	0.017951%	0.019445%	0.017668%	0.018279%
Employer's proportionate share of the collective total OPEB liability	\$ 4,372,141	\$ 4,799,379	\$ 5,381,993	\$ 4,654,798	\$ 4,743,431
The portion of the State's proportionate share amount of the collective total OPEB liability associated with the employer	592,846	6,519,572	7,287,753	6,250,470	6,229,321
Total	\$ 4,964,987	\$ 11,318,951	\$ 12,669,746	\$ 10,905,268	\$ 10,972,752
Covered payroll	\$ 5,143,420	\$ 4,540,017	\$ 4,435,779	\$ 4,204,908	\$ 4,204,908
Collective net OPEB liability as a percentage of the covered payroll	85.0%	105.7%	121.3%	110.7%	112.8%
Plan fiduciary net position as a percentage of the total pension liability	0.0%	0.0%	0.0%	0.0%	0.0%

* The amounts presented for each fiscal year were determined as of the prior fiscal-year-end.

Note to Schedules

Detailed information and actuarial assumptions used in the preparation of this schedule are available at the District's administrative offices and at <http://cgfa.ilga.gov/>

Supplementary Information

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
General Fund
Year Ended June 30, 2022**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 7,795,386	\$ 7,705,510	\$ (89,876)
Corporate property replacement taxes	110,000	301,353	191,353
Charges for services	328,600	344,229	15,629
Unrestricted state aid	601,701	604,057	2,356
Restricted state aid	100,850	115,230	14,380
Restricted federal aid	1,144,431	952,495	(191,936)
Interest	8,500	114,181	105,681
Total revenues	<u>10,089,468</u>	<u>10,137,055</u>	<u>47,587</u>
Expenditures:			
Current:			
Instruction:			
Regular programs	4,140,025	4,231,183	(91,158)
Pre-K programs	303,008	307,144	(4,136)
Special programs	1,282,105	1,195,822	86,283
Other instructional programs	775,696	765,493	10,203
Support services:			
Pupils	658,787	669,581	(10,794)
Instructional staff	289,441	274,241	15,200
General administration	684,277	673,746	10,531
School administration	619,890	613,566	6,324
Business	1,069,030	1,102,083	(33,053)
Central	521,588	489,541	32,047
Community services	35,765	38,284	(2,519)
Payments to other governments	-	-	-
Capital outlay	257,100	133,393	123,707
Total expenditures	<u>10,636,712</u>	<u>10,494,077</u>	<u>142,635</u>
(Deficiency) of revenues (under) expenditures	(547,244)	(357,022)	190,222
Other financing (uses):			
Bond proceeds	-	4,665,000	4,665,000
Premium on long-term debt issued	-	339,640	339,640
Transfers in	-	3,804,640	3,804,640
Transfers (out)	-	(10,009,280)	10,009,280
Total financing sources (uses)	<u>-</u>	<u>(1,200,000)</u>	<u>18,818,560</u>
Change in fund balance	<u>\$ (547,244)</u>	<u>(1,557,022)</u>	<u>\$ 19,008,782</u>
Fund balance:			
July 1, 2021		<u>7,765,117</u>	
June 30, 2022		<u>\$ 6,208,095</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Capital Projects Fund
Year Ended June 30, 2022**

	Original & Final Budget	Actual	Variance
Revenues:			
Interest	\$ 1,000	\$ 6,620	\$ 5,620
Total revenues	<u>1,000</u>	<u>6,620</u>	<u>5,620</u>
Expenditures	<u>1,776,549</u>	<u>2,417,306</u>	<u>(640,757)</u>
(Deficiency) of revenues (under) expenditures	<u>(1,775,549)</u>	<u>(2,410,686)</u>	<u>635,137</u>
Other financing sources:			
Transfers in	-	6,204,640	6,204,640
Change in fund balance	<u><u>\$ (1,775,549)</u></u>	<u>3,793,954</u>	<u><u>\$ (5,569,503)</u></u>
Fund balance:			
July 1, 2021		<u>583,017</u>	
June 30, 2022		<u><u>\$ 4,376,971</u></u>	

Palos Heights School District 128

**Combining Balance Sheet - Modified Cash Basis
General Fund, By Accounts
June 30, 2022**

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Assets				
Cash and investments	\$ 4,782,753	\$ 1,026,742	\$ 191,229	\$ 6,000,724
Due from other funds	2,043	-	-	2,043
Other receivables	142,406	62,922	-	205,328
Total assets	<u>\$ 4,927,202</u>	<u>\$ 1,089,664</u>	<u>\$ 191,229</u>	<u>\$ 6,208,095</u>
Liabilities and Fund Balance				
Fund balance:				
Restricted	\$ -	\$ 1,089,664	\$ -	\$ 1,089,664
Unassigned	4,927,202	-	191,229	5,118,431
Total fund balance	<u>4,927,202</u>	<u>1,089,664</u>	<u>191,229</u>	<u>6,208,095</u>
Total liabilities and fund balance	<u>\$ 4,927,202</u>	<u>\$ 1,089,664</u>	<u>\$ 191,229</u>	<u>\$ 6,208,095</u>

Palos Heights School District 128

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
Modified Cash Basis
General Fund, By Accounts
Year Ended June 30, 2022**

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Revenues:				
Property taxes	\$ 6,961,823	\$ 742,625	\$ 1,062	\$ 7,705,510
Corporate property replacement taxes	301,353	-	-	301,353
Charges for services	342,429	1,800	-	344,229
Unrestricted state aid	529,057	75,000	-	604,057
Restricted state aid	115,230	-	-	115,230
Restricted federal aid	952,495	-	-	952,495
Interest	90,272	18,753	5,156	114,181
Total revenues	9,292,659	838,178	6,218	10,137,055
Expenditures:				
Current:				
Instruction:				
Regular programs	4,231,183	-	-	4,231,183
Pre-K programs	307,144	-	-	307,144
Special programs	1,195,822	-	-	1,195,822
Other instructional programs	765,493	-	-	765,493
Support services:				
Pupils	669,581	-	-	669,581
Instructional staff	274,241	-	-	274,241
General administration	673,746	-	-	673,746
School administration	613,566	-	-	613,566
Business	323,139	778,944	-	1,102,083
Central	489,541	-	-	489,541
Community services	38,284	-	-	38,284
Capital outlay	37,673	95,720	-	133,393
Total expenditures	9,619,413	874,664	-	10,494,077
Excess (deficiency) of revenues over (under) expenditures	(326,754)	(36,486)	6,218	(357,022)
Other financing sources (uses):				
Bond proceeds	-	-	4,665,000	4,665,000
Premium on long-term debt issued	-	-	339,640	339,640
Transfers in	(1,200,000)	5,004,640	-	3,804,640
Transfers (out)	-	(5,004,640)	(5,004,640)	(10,009,280)
Total other financing sources (uses)	(1,200,000)	-	-	(1,200,000)
Change in fund balance	(1,526,754)	(36,486)	6,218	(1,557,022)
Fund balance:				
July 1, 2020, as restated	6,453,956	1,126,150	185,011	7,765,117
June 30, 2022	\$ 4,927,202	\$ 1,089,664	\$ 191,229	\$ 6,208,095

Palos Heights School District 128

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis
Budget and Actual - Budgetary Basis
General Fund, By Accounts
Year Ended June 30, 2022

	Educational Account		Operations and Maintenance Account		Working Cash Account			
	Original & Final Budget	Actual	Original & Final Budget	Actual	Original & Final Budget	Actual	Original & Final Budget	Actual
	Revenues:							
Property taxes	\$ 7,044,009	\$ 6,961,823	\$ 750,159	\$ 742,625	\$ 1,218	\$ 1,062	\$ 7,795,386	\$ 7,705,510
Corporate property replacement taxes	110,000	301,353	-	-	-	-	110,000	301,353
Charges for services	328,600	342,429	-	1,800	-	-	328,600	344,229
Unrestricted state aid	526,701	529,057	75,000	75,000	-	-	601,701	604,057
Restricted state aid	100,850	115,230	-	-	-	-	100,850	115,230
Restricted federal aid	1,144,431	952,495	-	-	-	-	1,144,431	952,495
Interest	7,000	90,272	1,000	18,753	500	5,156	8,500	114,181
Total revenues	9,261,591	9,292,659	826,159	838,178	1,718	6,218	10,089,468	10,137,055
Expenditures:								
Current:								
Instruction:								
Regular programs	4,140,025	4,231,183	-	-	-	-	4,140,025	4,231,183
Pre-K programs	303,008	307,144	-	-	-	-	303,008	307,144
Special programs	1,282,105	1,195,822	-	-	-	-	1,282,105	1,195,822
Other instructional programs	775,696	765,493	-	-	-	-	775,696	765,493
Support services:								
Pupils	658,787	669,581	-	-	-	-	658,787	669,581
Instructional staff	289,441	274,241	-	-	-	-	289,441	274,241
General administration	684,277	673,746	-	-	-	-	684,277	673,746
School administration	619,890	613,566	-	-	-	-	619,890	613,566
Business	290,949	323,139	778,081	778,944	-	-	1,069,030	1,102,083
Central	521,588	489,541	-	-	-	-	521,588	489,541
Community services	35,765	38,284	-	-	-	-	35,765	38,284
Capital outlay	84,100	37,673	173,000	95,720	-	-	257,100	133,393
Total expenditures	9,685,631	9,619,413	951,081	874,664	-	-	10,636,712	10,494,077
Excess (deficiency) of revenues over (under) expenditures	(424,040)	(326,754)	(124,922)	(36,486)	1,718	6,218	(547,244)	(357,022)
Other financing sources (uses):								
Bond proceeds	-	-	-	-	-	4,665,000	-	4,665,000
Premium on long-term debt issued	-	-	-	-	-	339,640	-	339,640
Transfers in	-	(1,200,000)	-	5,004,640	-	-	-	3,804,640
Transfers out	-	-	-	(5,004,640)	-	(5,004,640)	-	(10,009,280)
Total other financing sources (uses)	-	(1,200,000)	-	-	-	-	-	(1,200,000)
Change in fund balance	\$ (424,040)	(1,526,754)	\$ (124,922)	(36,486)	\$ 1,718	6,218	\$ (547,244)	(1,557,022)
Fund balance:								
July 1, 2020, as restated		6,453,956		1,126,150		185,011		7,765,117
June 30, 2022		<u>\$ 4,927,202</u>		<u>\$ 1,089,664</u>		<u>\$ 191,229</u>		<u>\$ 6,208,095</u>

Palos Heights School District 128

**Combining Balance Sheet -
By Fund Type - Modified Cash Basis
Nonmajor Governmental Funds
June 30, 2022**

	Special Revenue Funds		Debt Service Funds	Capital Projects Funds	
	Municipal Retirement Fund / Social Security Fund	Transportation Fund	Debt Service Fund	Fire Prevention and Safety Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$ 216,935	\$ 534,288	\$ 848,940	\$ 49,436	\$ 1,649,599
Liabilities and Fund Balance					
Liabilities:					
Payroll liabilities	\$ 624	\$ 11,380	\$ -	\$ -	\$ 12,004
Due to other funds	2,043	-	-	-	2,043
Total liabilities	<u>2,667</u>	<u>11,380</u>	<u>-</u>	<u>-</u>	<u>14,047</u>
Fund balance:					
Restricted	214,268	522,908	848,940	49,436	1,635,552
Total liabilities and fund balance	<u>\$ 216,935</u>	<u>\$ 534,288</u>	<u>\$ 848,940</u>	<u>\$ 49,436</u>	<u>\$ 1,649,599</u>

Palos Heights School District 128

Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
 By Fund Type - Modified Cash Basis
 Nonmajor Governmental Funds
 Year Ended June 30, 2022

	Special Revenue Funds		Debt Service Funds	Capital Projects Funds	
	Municipal Retirement Fund / Social Security Fund	Transportation Fund	Debt Service Fund	Fire Prevention and Safety Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes	\$ 334,657	\$ 289,586	\$ 1,015,907	\$ 1,062	\$ 1,641,212
Corporate property replacement taxes	5,555	-	-	-	5,555
Charges for services	-	5,366	-	-	5,366
Restricted state aid	-	97,831	-	-	97,831
Interest	3,542	9,159	10,552	678	23,931
Total revenues	343,754	401,942	1,026,459	1,740	1,773,895
Expenditures:					
Current:					
Instruction:					
Regular programs	59,027	-	-	-	59,027
Pre-K programs	12,192	-	-	-	12,192
Special programs	105,667	-	-	-	105,667
Other instructional programs	12,791	-	-	-	12,791
Support services:					
Pupils	28,709	-	-	-	28,709
Instructional staff	1,992	-	-	-	1,992
General administration	18,434	-	-	-	18,434
School administration	34,004	-	-	-	34,004
Business	83,795	-	-	-	83,795
Central	12,158	-	-	-	12,158
Transportation	-	381,287	-	-	381,287
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	875,000	-	875,000
Interest and charges	-	-	138,406	-	138,406
Total expenditures	368,769	381,287	1,013,406	-	1,763,462
Excess (deficiency) of revenues over (under) expenditures	(25,015)	20,655	13,053	1,740	10,433
Other financing sources (uses):					
Premium on long-term debt issued	-	-	74,059	-	74,059
Change in fund balance	(25,015)	20,655	87,112	1,740	84,492
Fund balance:					
July 1, 2021	239,283	502,253	761,828	47,696	1,551,060
June 30, 2022	\$ 214,268	\$ 522,908	\$ 848,940	\$ 49,436	\$ 1,635,552

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Municipal Retirement Fund / Social Security Fund
Year Ended June 30, 2022**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 341,862	\$ 334,657	\$ (7,205)
Corporate property replacement taxes	1,000	5,555	4,555
Interest	1,000	3,542	2,542
Total revenues	<u>343,862</u>	<u>343,754</u>	<u>(108)</u>
Expenditures:			
Current:			
Instruction:			
Regular programs	56,196	59,027	(2,831)
Pre-K programs	15,664	12,192	3,472
Special programs	100,800	105,667	(4,867)
Other instructional programs	8,801	12,791	(3,990)
Support services:			
Pupils	31,301	28,709	2,592
Instructional staff	2,100	1,992	108
General administration	19,435	18,434	1,001
School administration	35,927	34,004	1,923
Business	94,389	83,795	10,594
Central	14,925	12,158	2,767
Total expenditures	<u>379,538</u>	<u>368,769</u>	<u>10,769</u>
Change in fund balance	<u>\$ (35,676)</u>	(25,015)	<u>\$ 10,661</u>
Fund balance:			
July 1, 2021		<u>239,283</u>	
June 30, 2022		<u>\$ 214,268</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Transportation Fund
Year Ended June 30, 2022**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 307,868	\$ 289,586	\$ (18,282)
Charges for services	6,000	5,366	(634)
Restricted state aid	75,544	97,831	22,287
Interest	500	9,159	8,659
Total revenues	<u>389,912</u>	<u>401,942</u>	<u>12,030</u>
Expenditures:			
Current:			
Support services:			
Transportation	331,900	381,287	(49,387)
Total expenditures	<u>331,900</u>	<u>381,287</u>	<u>(49,387)</u>
Excess of revenues over expenditures	<u>58,012</u>	<u>20,655</u>	<u>(37,357)</u>
Change in fund balance	<u><u>\$ 58,012</u></u>	<u>20,655</u>	<u><u>\$ (37,357)</u></u>
Fund balance:			
July 1, 2021		<u>502,253</u>	
June 30, 2022		<u><u>\$ 522,908</u></u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Debt Service Fund
Year Ended June 30, 2022**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 947,975	\$ 1,015,907	\$ 67,932
Interest	500	10,552	10,052
Total revenues	<u>948,475</u>	<u>1,026,459</u>	<u>77,984</u>
Expenditures:			
Debt service:			
Principal	883,750	875,000	8,750
Interest and charges	8,750	138,406	(129,656)
Total expenditures	<u>892,500</u>	<u>1,013,406</u>	<u>(120,906)</u>
	55,975	13,053	198,890
Other financing sources:			
Debt issuance premium	<u>-</u>	<u>74,059</u>	<u>74,059</u>
Change in fund balance	<u>\$ 55,975</u>	87,112	<u>\$ (42,922)</u>
Fund balance:			
July 1, 2021		<u>761,828</u>	
June 30, 2022		<u>\$ 848,940</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Fire Prevention and Safety Fund
Year Ended June 30, 2022**

	Original & Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,255	\$ 1,062	\$ (193)
Interest	-	678	678
Total revenues	<u>1,255</u>	<u>1,740</u>	<u>485</u>
Expenditures			
	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ 1,255</u>	1,740	<u>\$ 485</u>
Fund balance:			
July 1, 2021		<u>47,696</u>	
June 30, 2022		<u>\$ 49,436</u>	

Palos Heights School District 128

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections

	Tax Year				
	2021 *	2020	2019	2018	2017
Assessed Valuations	\$ 336,863,149	\$ 335,488,118	\$ 306,761,690	\$ 308,366,909	\$ 317,663,524
Tax Rates:					
General Fund:					
Educational Accounts:					
Standard	2.1254	2.0699	2.2030	2.1248	2.0177
Tort Immunity	0.0000	0.0000	0.0000	0.0000	0.0000
Special Education	0.0705	0.0644	0.0720	0.0692	0.0672
Working Cash	0.0003	0.0004	0.0004	0.0004	0.0004
Operations and Maintenance Accounts:					
Standard	0.2332	0.2289	0.2423	0.2373	0.2210
Facility Leasing	0.0003	0.0004	0.0004	0.0004	0.0004
Transportation Fund	0.0864	0.0945	0.0995	0.1009	0.0980
Municipal Retirement Fund:					
Illinois Municipal Retirement	0.0518	0.0507	0.0517	0.0514	0.0500
Social Security	0.0533	0.0525	0.0590	0.0602	0.0521
Bond and Interest Fund	0.3489	0.2793	0.3062	0.3036	0.2952
Fire Prevention and Safety Fund	0.0003	0.0004	0.0004	0.0004	0.0004
Total	2.9704	2.8414	3.0349	2.9486	2.8024
Extended Tax Rate	2.970	2.841	3.035	2.949	2.802
Tax Extensions:					
General Fund:					
Educational Accounts:					
Standard	\$ 7,159,553	\$ 6,944,367	\$ 6,757,960	\$ 6,552,180	\$ 6,409,496
Tort Immunity	-	-	-	-	-
Special Education	237,620	216,156	220,868	213,389	213,469
Working Cash	970	1,233	1,227	1,233	1,270
Operations and Maintenance Accounts:					
Standard	785,601	767,793	743,283	731,754	702,036
Facility Leasing	970	1,233	1,227	1,233	1,270
Transportation Fund	290,963	316,898	305,227	311,142	311,310
Municipal Retirement Fund:					
Illinois Municipal Retirement	174,578	170,186	158,595	158,500	158,831
Social Security	179,427	176,055	180,989	185,636	165,502
Bond and Interest Fund	1,175,290	937,125	939,435	936,075	937,650
Fire Prevention and Safety Fund	970	1,233	1,227	1,233	1,270
Totals	\$ 10,005,942	\$ 9,532,279	\$ 9,310,038	\$ 9,092,375	\$ 8,902,104
Tax collections	\$ 5,093,215	\$ 9,348,215	\$ 8,913,566	\$ 8,991,333	\$ 8,733,293
Percentage collected	50.90%	98.07%	95.74%	98.89%	98.10%

Palos Heights School District 128

**Schedule of Debt Service Requirements
June 30, 2022**

	Years Ending June 30,	Interest Rate	Total Principal	Total Interest	Total Principal and Interest
General obligation bond, issue of February 9, 2022, original amount \$4,665,000, interest payable June 1 and December 1, paying agent: Zions Bancorporation	2023	5.00	\$ 950,000	\$ 145,138	\$ 1,095,138
	2024	5.00	995,000	110,492	1,105,492
	2025	5.00	1,045,000	74,154	1,119,154
	2026	5.00	1,095,000	36,035	1,131,035
	2027	4.00	580,000	8,265	588,265
			<u>\$ 4,665,000</u>	<u>\$ 374,084</u>	<u>\$ 5,039,084</u>



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October 14, 2022

Members of the Board of Education
Palos Heights School District 128
Palos Heights, Illinois

Attention: Members of the Board of Education

This letter is to inform the Board of Education of Palos Heights School District 128 (the District) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2022, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement and Compliance Audits

Our responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated August 10, 2022. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated September 7, 2022 regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

We are available to discuss our views about the qualitative aspects of the District's significant accounting practices, including significant accounting policies, significant unusual transactions, accounting estimates and financial statement disclosures. We identified depreciation expense as a significant estimate, which you may wish to monitor for your oversight responsibilities of the financial reporting process.

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Audit Adjustments and Uncorrected Misstatements

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the District are included as Appendix A of the management representation letter, which is attached to the end of this letter. The adjustments are not considered to be audit adjustments. The adjustments are a part of the non-audit service of assistance in the proposing of audit adjusting entries to the financial statements based on information provided by management for reconciling to the government wide financial statements.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Other Information in Documents Containing the Audited Financial Statements

Our responsibility for other information in documents containing the District's audited financial statements is to read the information and consider whether its content or manner of its presentation is materially inconsistent with the financial information covered by our auditor's report or whether it contains a material misstatement of fact. We read the District's Annual Financial Report as required by the Illinois State Board of Education. We did not identify material inconsistencies with the audited financial statements.

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*

We have separately communicated our report on internal control over financial reporting and on compliance and this communication is included in the report titled "Reports Required by the Uniform Guidance and *Government Auditing Standards*."

Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Management Representations

Attached is a copy of the management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Palos Heights School District 128.

This report is intended solely for the information and use of the Board of Education and is not intended to be, and should not be, used by anyone other than this specified party.

RSM US LLP



October 14, 2022

RSM US, LLP
30S Wacker Drive, Suite 3300
Chicago, IL, 60606

This representation letter is provided in connection with your audit of the basic financial statements of Palos Heights School District 128 (the District) as of and for the year ended June 30, 2022 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting as described in note 1 to the financial statement which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief that as of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated August 10, 2022, for the preparation and fair presentation of the financial statements referred to above in accordance with the District's modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. GAAP.
2. 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.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the District's modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of the District's modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. GAAP. Types of related party transactions engaged in by the District include:
 - a. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.

6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
7. The District is following either its established accounting 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 or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
8. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
12. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
13. Provisions for uncollectible receivables have been properly identified and recorded.
14. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.
15. The government has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
16. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
17. Revenues are appropriately classified in the statement of activities within program revenues, general revenues and contributions.
18. 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.
19. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
20. The District'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 is available and appropriately disclosed and that net position is properly recognized under the policy.

21. The government has disclosed the names of entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77, if any.
22. The government has disclosed tax abatements entered into by other governments that affect its revenues, including the names of the governments that entered into the agreements, the specified taxes being abated, and the gross dollar amount of taxes abated during the period, as required by GASB Statement No. 77, if any.
23. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
24. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. We have disclosed all instances of identified or suspected noncompliance with laws, regulations, and provisions of contracts and grant agreements whose effects should be considered by management when preparing the financial statements. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit. Describe the arrangements the auditee has made or intends to make to have the necessary categorical program or organization-wide single audit or audits performed.
25. We have reviewed the GASB Statements effective for the fiscal year ending June 30, 2022, and concluded the implementation of the following Statement did not have a material impact on the basic financial statements:
 - a. GASB Statement No. 87, *Leases*
26. We have no knowledge of any uncorrected misstatements in the financial statements. We have informed you of all uncorrected misstatements.

Information Provided

27. 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 basic financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Executive Board, or summaries of actions of recent meetings for which minutes have not yet been prepared.
28. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
29. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.

30. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
31. We have no knowledge of allegations of fraud or suspected fraud affecting the District's basic financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
32. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's basic financial statements received in communications from employees, former employees, analysts, regulators, or others.
33. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
34. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
35. We have disclosed to you the identity of all of the District's related parties and all the related-party relationships and transactions of which we are aware.
36. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.
37. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
38. We have made you aware, to the best of our knowledge and belief, of any nonaudit services that the District or any of our affiliates has engaged RSM US LLP or any of its associated entities to perform.
39. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

40. With respect to supplementary information presented in relation to the basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with the District's modified cash basis of accounting.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

- d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information:
- e. When supplementary information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

- 41. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
- 42. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
- 43. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
- 44. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 45. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
- 46. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.
- 47. Has a process to track the status of audit findings and recommendations.
- 48. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 49. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 50. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

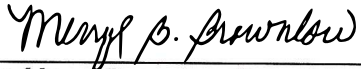
In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

- 51. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.

52. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
53. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
54. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
55. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
56. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
57. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
58. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
59. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
60. Management believes that the auditee has complied with the direct and material compliance requirements.
61. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
62. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
63. Management is aware of no communications from federal awarding agencies 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 auditor's report.

64. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
65. Management is responsible for taking corrective action on audit findings of the compliance audit that meets the requirements of the Uniform Guidance.
66. There are no subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
67. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
68. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
69. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
70. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
71. Management has charged costs to federal awards in accordance with applicable cost principles
72. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
73. The reporting package does not contain protected personally identifiable information.
74. Management has accurately completed the appropriate sections of the data collection form.
75. Management has disclosed all contracts or other agreements with service organizations.
76. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Palos Heights School District 128



Dr. Meryll Brownlow, Superintendent



Kim Anoman, Chief School Business Official

Palos Heights Elem SD #128

Year End: June 30, 2022

Appendix A

Number	Date	Name	Account No	Debit	Credit
1	6/30/2022	MEDICAID MATCHING FUNDS - ADMIN OUTREACH	10.4.0000.000.4991.00.00.00 GF01A1	85.00	
1	6/30/2022	MEDICAID MATCHING FUNDS - FEE FOR SERVICE	10.4.0000.000.4992.00.00.00 GF01A1		-85.00
		to move activity from Medicaid Admin Outreach to Medicaid FFS.			
2	6/30/2022	Bond Premiums	RSM1 DSF01		-74,059.00
2	6/30/2022	DEBT SERVICE - OTHER	30.5.5400.610.0000.00.00.00 DSF01	74,059.00	
2	6/30/2022	PRINCIPAL ON BONDS SOLD	70.7.0000.000.7210.00.00.00 GF01C		-4,665,000.00
2	6/30/2022	PREMIUM ON BONDS SOLD	70.7.0000.000.7220.00.00.00 GF01C	4,665,000.00	
		to record gross up entry for Series 2022 bond issuance			
GASB 34 #1	6/30/2022	Amortization Expense	34-5203 G34G		-50,036.00
GASB 34 #1	6/30/2022	Principal Payments	34-5301 G34G		-875,000.00
GASB 34 #1	6/30/2022	Capitalization of Bond/Lease Proceeds	34-7200 G34G	4,665,000.00	
GASB 34 #1	6/30/2022	Capitalization of Bond Premiums	34-7210 G34G	413,699.00	
GASB 34 #1	6/30/2022	General Obligation Bonds, Current	34.2300 G34G		-75,000.00
GASB 34 #1	6/30/2022	Uamortized bond premium	34.2500 G34G	50,036.00	
GASB 34 #1	6/30/2022	Uamortized bond premium	34.2500 G34G		-413,699.00
GASB 34 #1	6/30/2022	General Obligation Bonds, LT	34.2600 G34G		-3,715,000.00
		to record CY Bond Activity			
GASB 34 #2	6/30/2022	Buildings and improvements	34.1450 G34G	2,116,637.00	
GASB 34 #2	6/30/2022	Equipment	34.1451 G34G	211,451.00	
GASB 34 #2	6/30/2022	Accumulated Depreciation - Buildings and improveme	34.1460 G34G		-562,873.00
GASB 34 #2	6/30/2022	Accumulated Depreciation - Equipment	34.1461 G34G		-98,843.00
GASB 34 #2	6/30/2022	Capital Assets - Additions & Loss - Regular Prog	34-1100-4 G34G		-3,585.00
GASB 34 #2	6/30/2022	Depreciation Expense - Regular Programs	34-1100-5 G34G	215,917.00	
GASB 34 #2	6/30/2022	Depreciation Expense - Special Programs	34-1200-5 G34G	65,179.00	
GASB 34 #2	6/30/2022	Depreciation Expense - Pre-K Programs	34-1300-5 G34G	16,080.00	
GASB 34 #2	6/30/2022	Depreciation Expense - Other Instr Programs	34-1400-5 G34G	36,130.00	
GASB 34 #2	6/30/2022	Depreciation Expense - Pupils	34-2100-5 G34G	34,939.00	
GASB 34 #2	6/30/2022	Depreciation Expense - Instructional	34-2200-5 G34G	14,161.00	
GASB 34 #2	6/30/2022	Depreciation Expense - General Admin	34-2300-5 G34G	34,674.00	
GASB 34 #2	6/30/2022	Depreciation Expense - School Admin	34-2400-5 G34G	32,093.00	
GASB 34 #2	6/30/2022	Capital Assets - Additions & Loss - Business	34-2500-4 G34G		-2,257,496.00
GASB 34 #2	6/30/2022	Depreciation Expense - Business	34-2500-5 G34G	141,409.00	
GASB 34 #2	6/30/2022	Depreciation Expense - O&M	34-2540-5 G34G	43,806.00	
GASB 34 #2	6/30/2022	Capital Assets - Additions & Loss - Central	34-2600-4 G34G		-67,007.00
GASB 34 #2	6/30/2022	Depreciation Expense - Central	34-2600-5 G34G	25,608.00	
GASB 34 #2	6/30/2022	Depreciation Expense - Community Service	34-3000-5 G34G	1,720.00	
		To record year over year changes in capital asset activity			
GASB 34 #3	6/30/2022	Fund Balance	FF.300 GF01A2		
GASB 34 #3	6/30/2022	Student Activity Fund Receipts	FF.400 GF01A2		-65,886.00
GASB 34 #3	6/30/2022	Student Activity Fund Expense	FF.500 GF01A2	61,206.00	
GASB 34 #3	6/30/2022	STUDENT ACTIVITY CASH	11.1.0126.000.0000.00.00.00 GF01A2	4,680.00	
		To record student activity fund activity			



IASB

2022

Distinguished BOARD LEADER

Kathleen Lachowicz

Thomas E. Bertrand, Ph.D.
Executive Director

Simon Kampwerth Jr.
President



**Board Leader ★
Recognition Program**



Board Leader ★ Recognition Program

IASB recognizes school board members for individual time and effort devoted to learning and leadership activities provided by the Association and for service to the public education community. All IASB school board members are automatically enrolled in the Board Leader Recognition program when added to the district roster and registered for IASB events and activities.



Established
BOARD LEADER

- Requires 200 points
- Achievable by attending IASB events and learning activities within the first few years on a board



Distinguished
BOARD LEADER

- Requires 400 points
- Achievable by continued attendance at IASB events and learning activities



Legacy
BOARD LEADER

- Requires Distinguished Board Leader status plus 25 or more years of service on a board



Annual Merit Recognition — Members who have achieved Distinguished or Legacy will receive the Annual Merit Recognition by earning 40 additional points each year.

Activities earning points

	1 to 5 points	5 points	15 points	30 points
Select online courses	★			
Division Meetings		★		
Statewide or regional member workshops (including Pre-Conference Workshops)		★		
Voting Delegate at Delegate Assembly		★		
Select Division-Level Committees/Meetings		★		
In-District Workshops		★		
New Board Member Training Bundle*			★	
Joint Annual Conference, Chicago				★

*5 points — earned separately at completion of each course; 15 points total

Beginning July 1, 2021, the IASB Board Leader Recognition Program replaced the Master Board Member and LeaderShop recognition programs. The final recognition of school board members under the Master Board Member and LeaderShop programs took place in the fall of 2021. IASB staff converted previous program points and credits into the new program ensuring past member service will be recognized. Current Master Board Members and LeaderShop Fellows have been transitioned into the Distinguished Board Leader level of the Board Leader Recognition Program.

Contact Dean Langdon at dlangdon@iasb.com with questions about the IASB Board Leader Recognition Program.

First-Term School Board Member Point Opportunities

YEAR 1

New Board Member Training	+	Fall Division Meeting	+	JAC + Pre-Conference Workshops	+	Spring Division Meeting	+	In-District Workshop
5+5+5		5		30+5+5		5		5

Year 1 = **70** possible points

YEAR 2

Fall Division Meeting	+	JAC + Pre-Conference Workshops	+	Spring Division Meeting	+	Division-Level Committees	+	In-District Workshop
5		30+5+5		5		5		5

Year 2 = **60** possible points

YEAR 3

Fall Division Meeting	+	JAC + Pre-Conference Workshops	+	Spring Division Meeting	+	Division-Level Committees	+	In-District Workshop
5		30+5+5		5		5		5

Year 3 = **60** possible points

YEAR 4

Fall Division Meeting	+	JAC + Pre-Conference Workshops	+	Spring Division Meeting	+	Division-Level Committees	+	In-District Workshop
5		30+5+5		5		5		5

Year 4 = **60** possible points

Year 1



+

Year 2



+

Year 3



+

Year 4



=



Established
BOARD LEADER

(250 possible points shown; 200 points required for Established Board Leader level)

H5

High 5 Apparel

Thank you for
your business. We
really appreciate
you!

Have a wonderful
day!

Trevor and the
High 5 Crew

High 5 Apparel is a business run by CHSD 218 students in the Adult Transition Program. The business was established in 2014. High 5 Apparel can help with any of your special occasions such as; sports and school activities, family reunions, graduations, celebrations, golf outings, charity walks and business events. In addition to apparel, we offer embroidery services. All orders can be tailored to your needs.

The Adult Transition Program at CHSD 218 is designed to teach students the essential entrepreneurship skills needed to run and operate a business. The curriculum enhances student's reading, math, social communication, listening and problem solving skills. The young adults involved in this program are able to walk away with additional resume building skills that will assist them in the future as they find employment that is best suited to their ability.

Help us spread the word about our work!

"Our Products always guaranteed a High 5!"



Location: 10701 S. Kilpatrick- Oak Lawn, IL
60453

Phone: 708-424-2000 Ext: 2155

Email: high5apparel218@gmail.com



PHSD 128 State of the District November 2022



What is making the difference in D128?

Supportive
Community



Amazing
Students

Dedicated
Staff

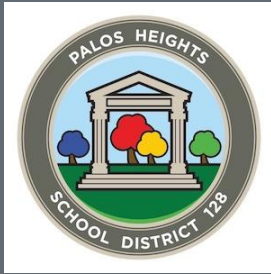
District 128 Snapshot

Whole
Child

Student
Learning

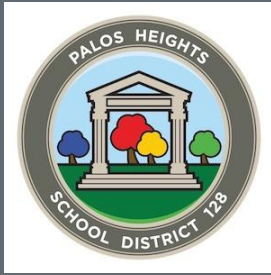
Climate &
Culture





District 128 Demographic Profile

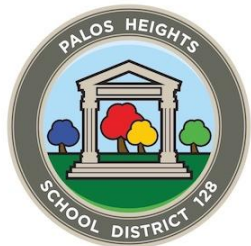
	2022	2021
TOTAL ENROLLMENT	726	669
Attendance Rate	94.1%	94.6%
Chronic Absenteeism	13%	15.9%
Mobility Rate	3.7%	10.2%



District 128 Demographic Profile

TOTAL ENROLLMENT	2022 % to Total	2021 % to Total
Low Income Students	11.4%*	11%
Students with IEPs	15%	13%
English Learners	7%	6%
Hispanic Sub Group	16%	16%

*Fall enrollment from 10/2021; end of year enrollment reflects 14.9%

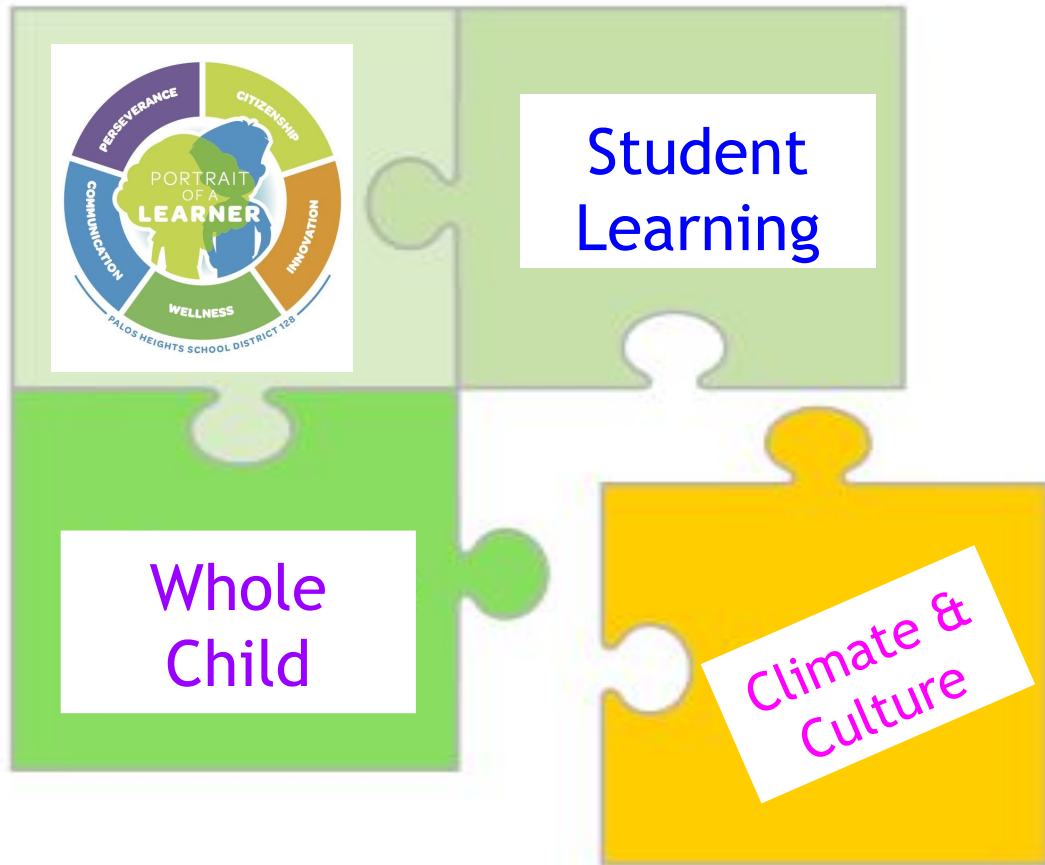


District 128 Demographic Shift

10- Year Demographic Comparison



District 128 Snapshot



Five Essentials Survey

Palos Heights 128 Dashboard Summary



■ Very Strong
 ■ Strong
 ■ Neutral
■ Weak
 ■ Very Weak
 No Data
 Low Response/Not Applicable

Ambitious Instruction	Supportive Environment	Effective Leaders	Collaborative Teachers	Involved Families
ELA Instruction	Academic Personalism	Instructional Leadership	Teacher/ Teacher Trust	Parent Influence on Decisions
Math Instruction	Peer Support Academic Work	Program Coherence	Collective Responsibility	Teacher/ Parent Trust
Academic Pressure	Student/ Teacher Trust	Teacher/ Principal Trust	Quality of Prof Development	Parent Involvement in School
Stud. Quality of Discussion	Safety	Teacher Influence	School Commitment	
			Collaborative Practices	

Five Essentials Survey

Breaking it Down – Indicators for Celebration

Note: Staff responses include all support staff, including those that are not in instructional roles

Indicator Response Ranges	Reported as combined percentage of top 2 indicators; Bold signify indicators of strong performance
ELA Instruction- 5 pt scale Almost daily/1-2x per week/ or 1-2 x per month	Rewrite a paper or essay in response to comments 80%; Discuss connections between readings or to real life 89% ; Discuss how culture, time or place affect an author’s writing 89% ; Improve a piece of writing in class or with partners 88% ; Debate the meaning of writing 85%
Math Instruction -5 pt scale Almost daily/1-2x per week/ or 1-2 x per month (Oppty in 2021)	Write to explain how I solve problems 94% ; Explain how I solve problems in class 90%; Write problems for others to solve 48%; Discuss possible solutions with other students 92% ; Apply to real life 81%
Academic Personalism - 4 pt scale Strongly Agree/Agree (Oppty in 2021)	Teachers notice if I have trouble learning 90%; Teacher is willing to give extra help if needed 90%; Helps me catch up if I am behind 94% ; Gives specific suggestions on improving my work 92%; Explains things in a different way if I don’t understand 93%
Peer Support for Academic Work - 5 pt scale All/Most (Half)	Students report peers think homework is important 68% (85%); Peers feel it is important to pay attention in class 77% (93%) ; Peers feel it important to attend school daily 80% (92%) ; Peers try hard to get good grades 84% (95%)
Student to Teacher Trust - 4 pt scale Strongly Agree/Agree	Teachers keep promises 80%; Treat me with respect 95% ; I feel safe with my teachers 97% ; I feel comfortable with my teachers 94% ; They always listen to students’ ideas 90%
Socialization of New Teachers (Supplemental Measure) All/Most	Mentors are assigned 90% ; Experienced teachers invite new teachers in to observe and give feedback 76%; A conscious effort is made by faculty to include new staff and make them feel welcome 92%

Five Essentials Survey

Breaking it Down – Indicators for Improvement

Note: Staff responses include all support staff, including those that are not in instructional roles

Indicator Response Ranges 4-point indicator scales	Reported as combined percentage of top 2 indicators; Bold signify indicators of focused improvement
Stud. Quality of Discussion Almost Always/Sometimes	Building on Each Others' Ideas 97%; Students support ideas w/text or data 91% ; Show each other respect 97%; Provide constructive feedback to peers 82% ; Most students participate 93%
Teacher/ Principal Trust Strongly Agree/Agree Great Extent/Some Extent (Previous strength in 2021)	Confidence in staff expertise 94%; Trust principal at word 92%; Can discuss feelings w/ principal 88%; Principal shows personal interest in developing staff 93%; Looks out for staff welfare 93%; Needs of students ahead of interests 93%; Respected by principal 93%; Effective management so school runs smoothly 85%
Teacher Influence* Strong Influence/Some Influence	Planning use of discretionary funds 66% ; Determining use of instructional materials 82%; Establishing curriculum & instructional program 84%; Determining content of PD 63% ; Setting standards for student behavior 81%
School Commitment Strongly Agree/Agree	Feel loyal to the school 93%; Would recommend this school to parents seeking to move 92%; Usually look forward to work each day 90% ; Wouldn't want to work in any other school 83%
Collaborative Practices 10 or more times/3-9 times <i>Pandemic Impacted Practices</i>	Observed another classroom to offer feedback 6% ; Observed another classroom to get feedback 12% ; Reviewed assessment data with others to inform instruction 71%; Worked with others to develop lessons 86%; Worked with others on instructional strategies 81%

Culture & Climate Initiatives

FOCUS INDICATORS FOR 2022-2023

Portrait of a Learner Focus: Wellness

SEL Continued District Committee Standards Alignment

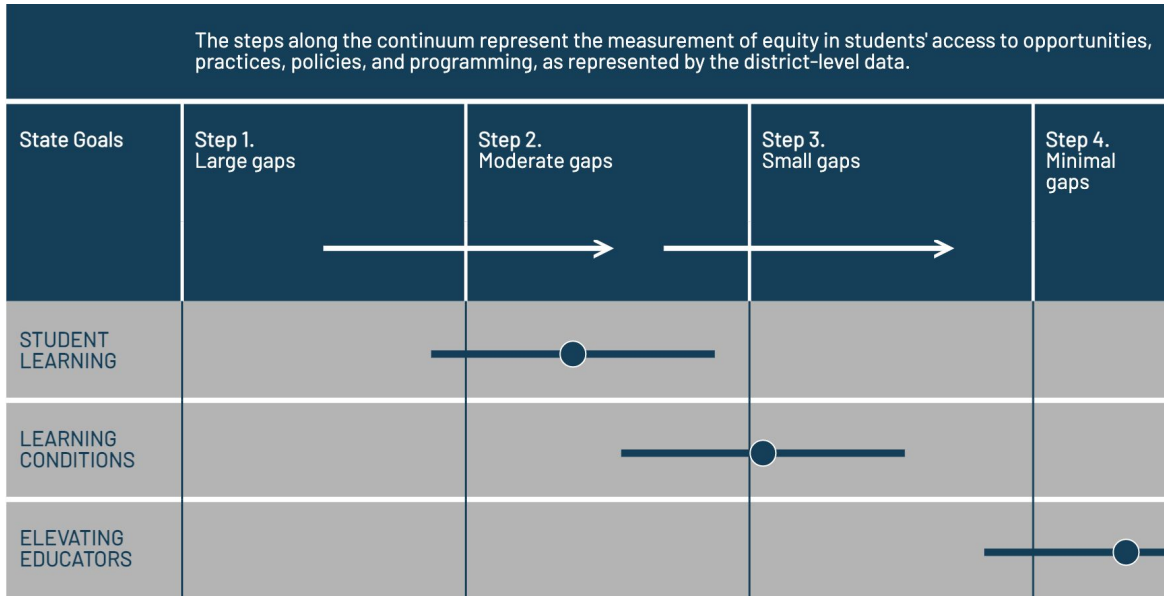
Continued Professional Learning in Culturally Responsive & Restorative Practices

Staff Focus on Self Care

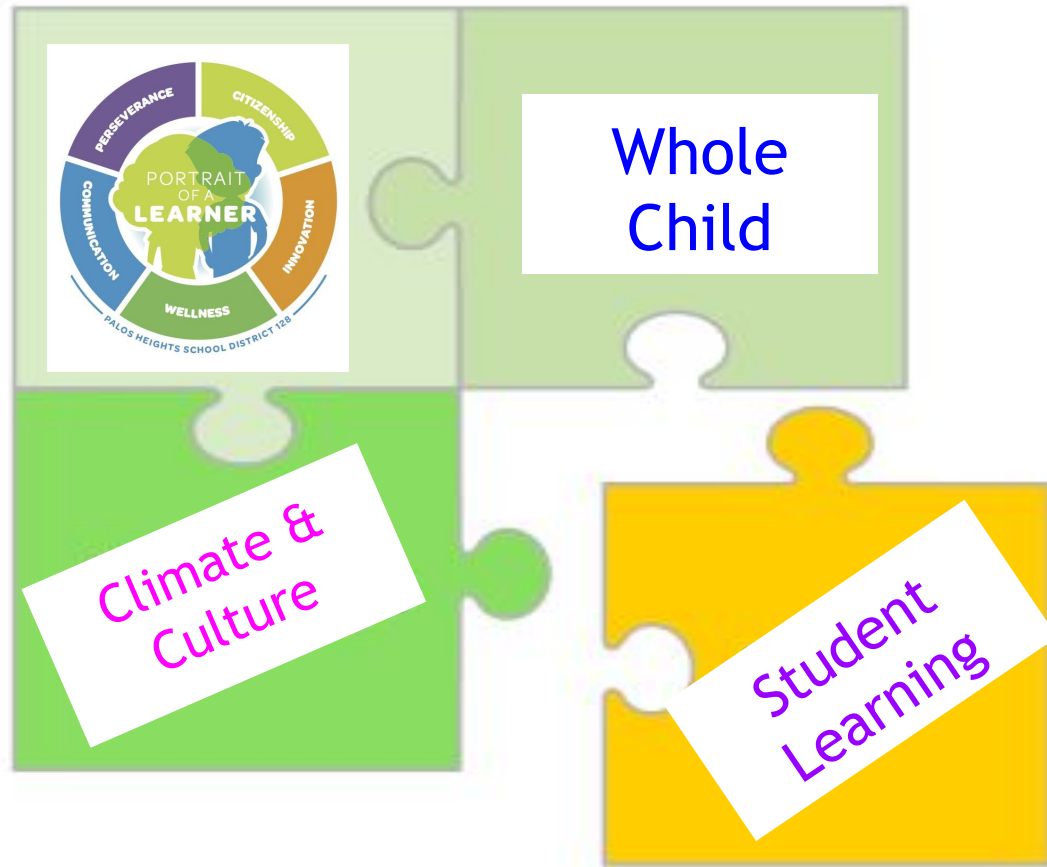
ILLINOIS SCHOOL REPORT CARD

Equity Journey Continuum – New for 2022

Note: The 2022 Equity Journey Continuum uses data from the 2018-19 school year (2020-21 school year data for site-based expenditures) as there were disruptions in data due to the COVID-19 pandemic during the 2019-20 and 2020-21 school years. This data is used to place districts along the steps of the continuum.



District 128 Snapshot



Shepard High School Performance Data



Student Placements	Honors	Core	Remedial
English	62%	28%	10%
Math	42%	55%	3%
Social Studies	62%	38%	NA
Science	70%	30%	NA

**Data represents
freshman
placements from
past three years
Fall 2020 - 2022**

Transition to High School

NWEA MAP Assessment Overview



Status

How does our students' average score compare to the average score of students in other schools?

- **Growth:** >50th percentile = *above average*
- **Status:** >75th percentile is top performing quartile
- The higher the RIT score the lower the growth target

Growth

Are our students growing more or less than students in other schools?

MAP Performance Bands

**Status
Percentile
Band
Performance**

Percentile Band	Level of Performance
75th percentile & above	Well above average
60th - 74th percentile	Above average
40th - 59th percentile	Average (Note: 50th percentile is expected national target MAP Norm)
25th - 39th percentile	Low Average
25th percentile & below	At Risk

MAP Performance – Reading

Spring to Spring 2021-2022	ACHIEVEMENT %tile		Growth %tile	
	Spring 2021 Grade Prior	Spring 2022	Spring 2022 *met growth projections	
Grade 2	78	83	85	Grade 2
Grade 3	57	57	57	Grade 3
Grade 4	83	79	46	Grade 4
Grade 5	73	79	75	Grade 5
Grade 6	38	62	98	Grade 6
Grade 7	57	76	97	Grade 7
Grade 8	60	83	99	Grade 8

MAP Performance - Mathematics

Spring to Spring 2021-2022	ACHIEVEMENT %tile		Growth %tile	
	Spring 2021 Grade Prior	Spring 2022	Spring 2022 *met growth projections	
Grade 2	78	83	69	Grade 2
Grade 3	40	63	96	Grade 3
Grade 4	67	71	69	Grade 4
Grade 5	72	80	84	Grade 5
Grade 6	57	49	28	Grade 6
Grade 7	39	49	67	Grade 7
Grade 8	51	56	56	Grade 8

School Report Card Designations

Elementary & Middle Schools

75%

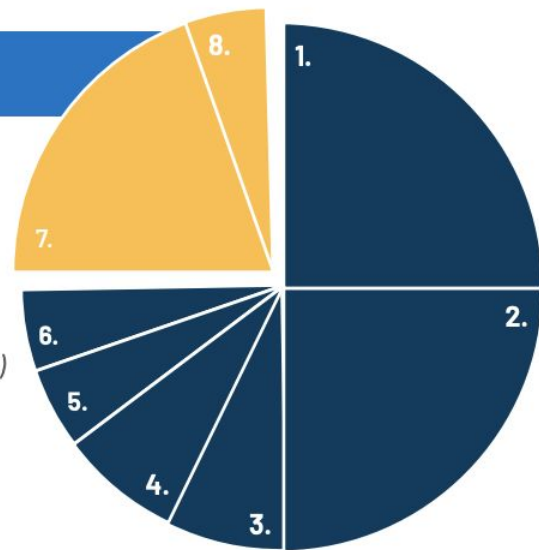
Academic Indicators

1. English Language Arts Growth: 25%
2. Math Growth: 25%
3. English Language Arts Proficiency: 7.5%
4. Math Proficiency: 7.5%
5. Science Proficiency: 5% (Note: Science Participation substituted for 2022 only)
6. English Learner Progress to Proficiency: 5%

25%

School Quality & Student Success Indicators

7. Chronic Absenteeism: 20%
8. Climate Survey: 5%
9. P-2*
10. 3-8*
11. Fine Arts*



School Report Card Designations

Exemplary	<ul style="list-style-type: none"> Overall performance in the top 10% of all schools Must have no targeted student groups at or below the “all students” group of the lowest-performing 5% of schools High schools must have a graduation rate higher than 67% 				
Commendable	<ul style="list-style-type: none"> Overall performance not in the top 10% of all schools Must have no targeted student groups at or below the “all students” group of the lowest-performing 5% of schools High schools must have a graduation rate higher than 67% 				
Targeted Support	<ul style="list-style-type: none"> One or more student groups performing at or below the “all students” group of the lowest performing 5 percent of schools; groups must have at least 20 students in at least five of eight indicators, one of which must be non-academic <table border="0" data-bbox="633 598 1435 835"> <thead> <tr> <th data-bbox="633 598 788 620">STUDENT GROUPS</th> <th data-bbox="1091 627 1178 649">Programs</th> </tr> </thead> <tbody> <tr> <td data-bbox="633 627 1062 835"> Demographics <ul style="list-style-type: none"> American Indian or Alaska Native Asian Black or African American Hispanic or Latino Native Hawaiian or Other Pacific Islander Two or More Races White </td> <td data-bbox="1091 660 1435 764"> <ul style="list-style-type: none"> Children with disabilities Economically disadvantaged students English Learners Former English Learners </td> </tr> </tbody> </table> <p data-bbox="508 857 1580 906">A Targeted Support designation initiates targeted school improvement status and the school begins a four-year cycle of school improvement.</p>	STUDENT GROUPS	Programs	Demographics <ul style="list-style-type: none"> American Indian or Alaska Native Asian Black or African American Hispanic or Latino Native Hawaiian or Other Pacific Islander Two or More Races White 	<ul style="list-style-type: none"> Children with disabilities Economically disadvantaged students English Learners Former English Learners
STUDENT GROUPS	Programs				
Demographics <ul style="list-style-type: none"> American Indian or Alaska Native Asian Black or African American Hispanic or Latino Native Hawaiian or Other Pacific Islander Two or More Races White 	<ul style="list-style-type: none"> Children with disabilities Economically disadvantaged students English Learners Former English Learners 				
Comprehensive Support	<ul style="list-style-type: none"> Overall performance in the bottom 5 percent of Title I-eligible schools statewide All high schools with a graduation rate below 67 percent <p data-bbox="508 1010 1590 1059">A Comprehensive Support designation initiates comprehensive school improvement status and the school begins a four-year cycle of school improvement.</p>				

School Report Card Designations 2022

School	Designation	Summative Score Exemplary Cut Score 82.28 out of 100
Independence Jr. High	Commendable	81.61
Navajo	Commendable	75.11
Chippewa	Commendable	78.71

COVID related chronic absenteeism impacted our designations as Independence lost 1.98 points, Navajo, 4.91 points and Chippewa 4.2 points.

What does DISTRICT proficiency data look like 21 to 22?

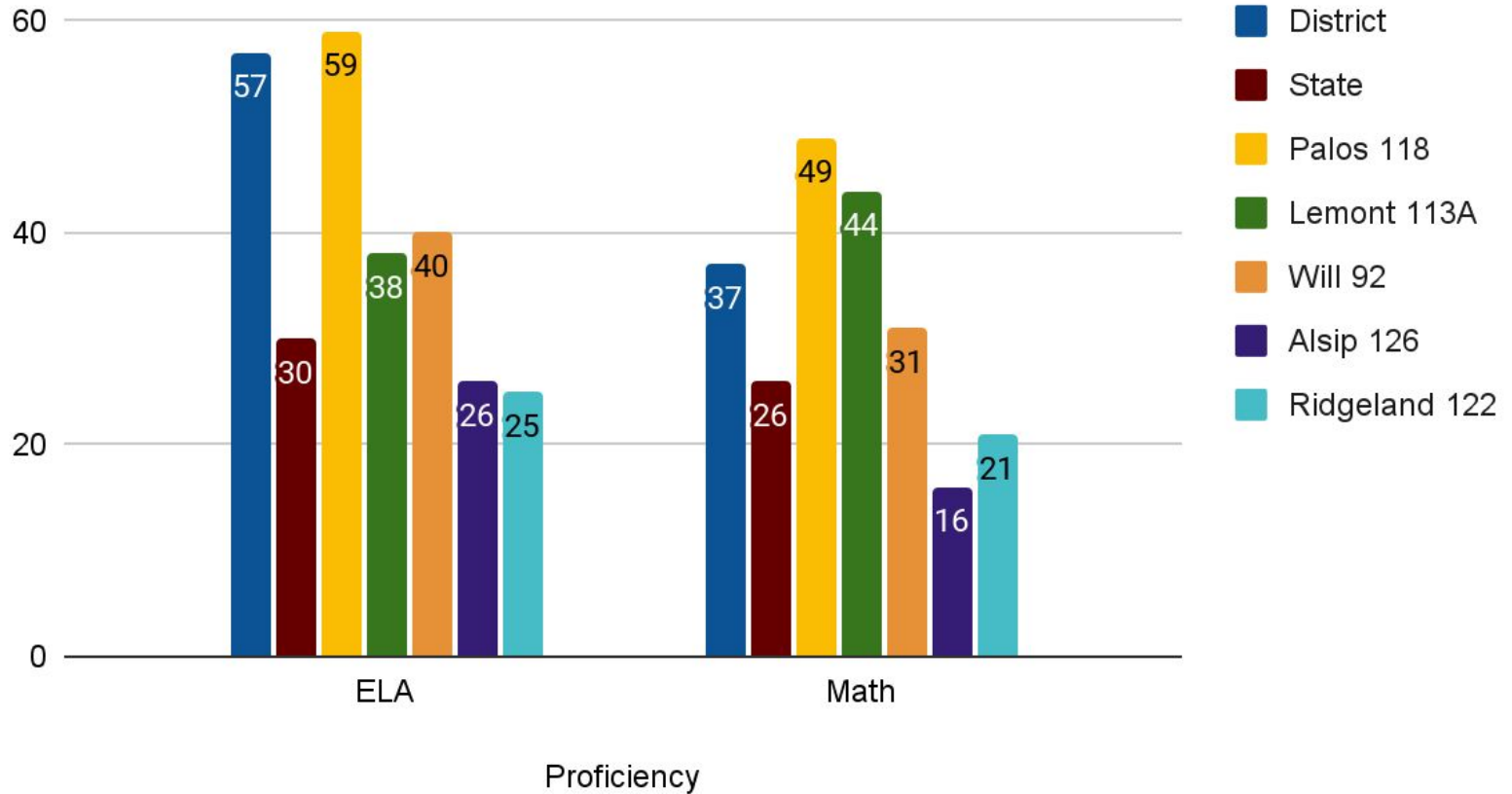
ELA

Percentage Meets & Exceeds	PHSD 128 Grades 3-8	STATE Grades 3-11
2022	57%	30%
2021	50%	31%

MATH

Percentage Meets & Exceeds	PHSD 128 Grades 3-8	STATE Grades 3-11
2022	37%	26%
2021	37%	26%

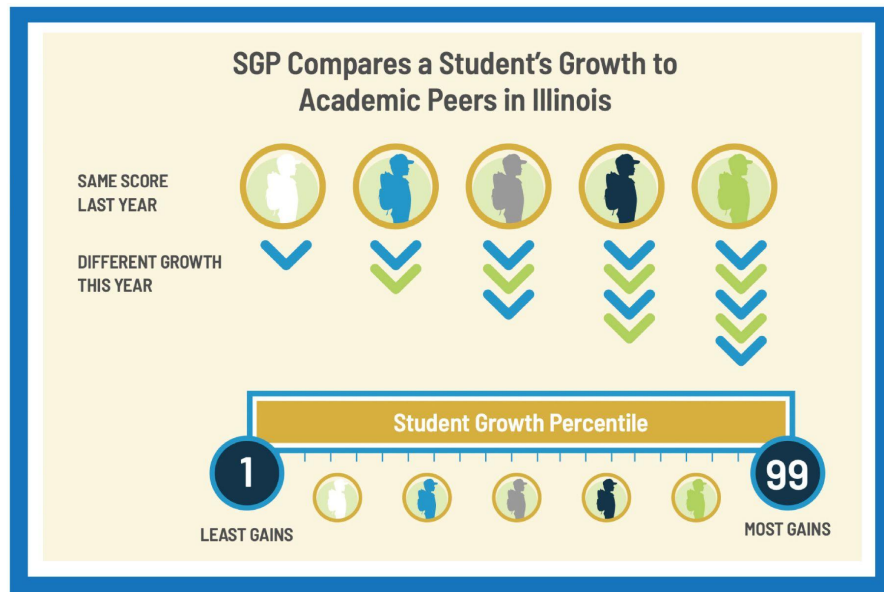
ELA & MATH PROFICIENCY SCORES



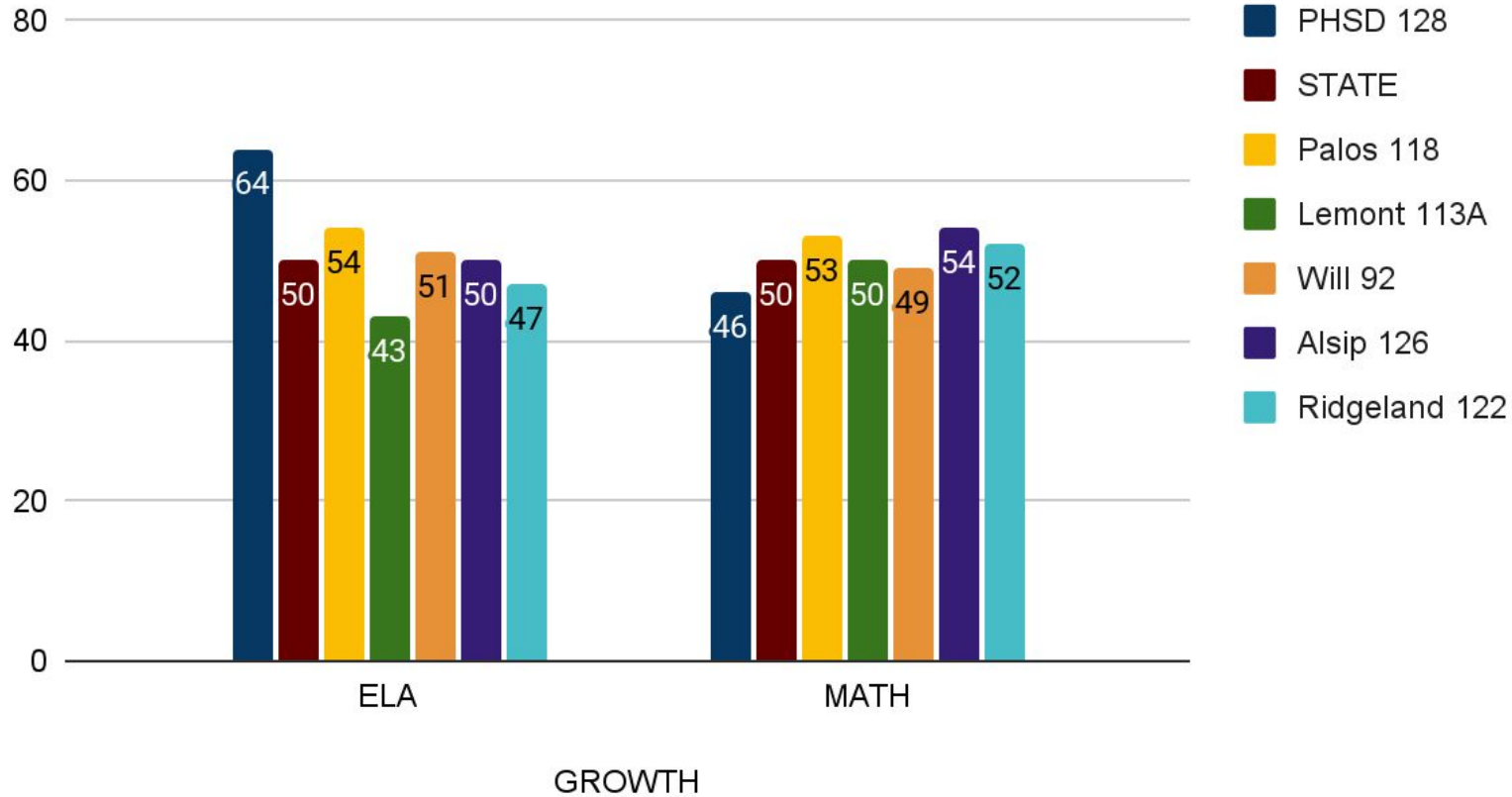
Explaining the Student Growth Percentile Metric

What is the Student Growth Percentile (SGP)?

The Student Growth Percentile (SGP) describes how much a student grew compared to their academic peers who started at the same level. A student in the 99th percentile grew much more than their peers; a student in the 1st percentile grew much less. A school's mean SGP is the average of its individual students' SGPs.



ELA and MATH GROWTH SCORES

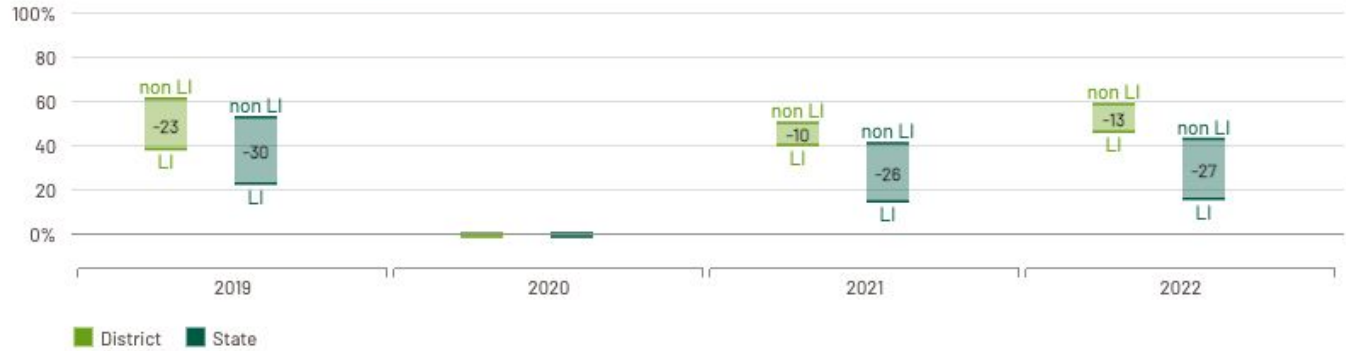


ELA: Subgroup Proficiency Data (Grades 3-8)

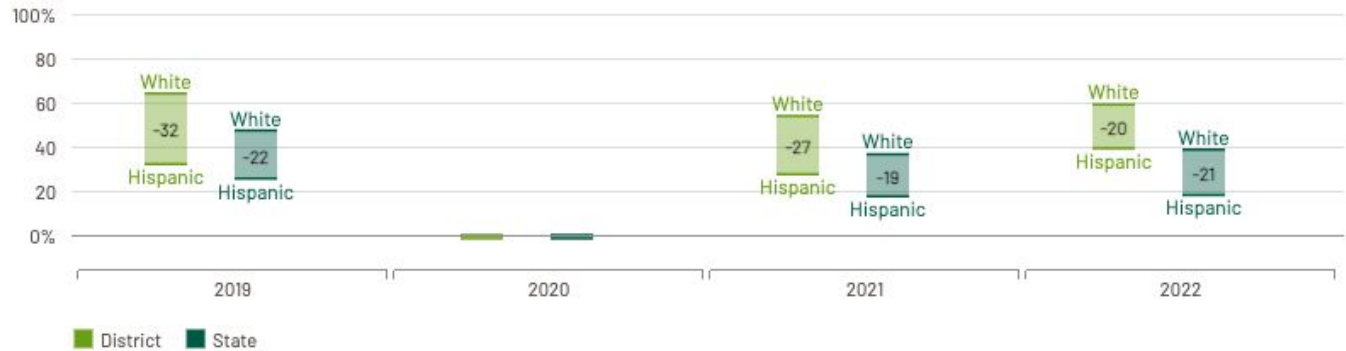
PERCENTAGE MEETS/EXCEEDS	2021 Counts	2021	2022 Counts	2022
All Students	452	50%	422	57%
Hispanic Students	79	29%	71	39%
Low Income Students	48	31%	78	46%
EL Students	28	4%	34	24%
IEP Students	67	6%	66	17%

ELA: Subgroup Growth Data Targeted Groups

Summary - ELA - Low Income and Non Low Income



Summary - ELA - Hispanic and White

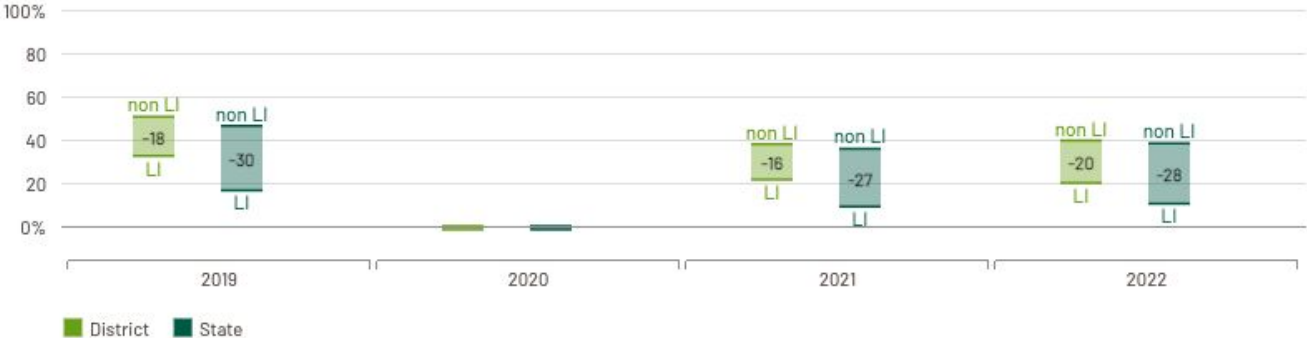


Math: Subgroup Proficiency Data (Grades 3-8)

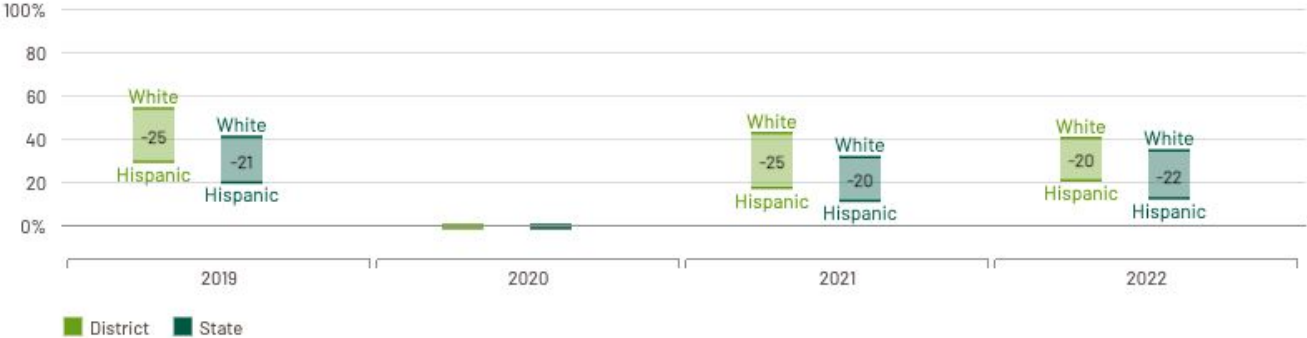
PERCENTAGE MEETS/EXCEEDS	2021 Counts	2021	2022 Counts	2022
All Students	452	37%	418	37%
Hispanic Students	79	18%	71	21%
Low Income Students	48	19%	78	21%
EL Students	28	4%	34	15%
IEP Students	67	8%	65	6%

Math: Subgroup Growth Data Targeted Groups

Summary - Mathematics - Low Income and Non Low Income



Summary - Mathematics - Hispanic and White



District 128 Snapshot



Student Learning

Climate & Culture

Whole Child

Indian Hill & Chippewa



School Highlights



SCHOOL IMPROVEMENT PLANNING

The Indian Hill and Chippewa Non Negotiable & Rationale:

To empower lifelong learning utilizing innovation, perseverance and respectful collaboration so that students grow to make a positive difference in our world.



ACADEMIC FOCUS

Perseverance, Communication, Innovation

SHORT TERM GOAL

- All students will demonstrate growth towards proficiency in foundational skills using the beginning of the year inventory assessments.

STRATEGIES

- Implementation of K-3 Foundations and core foundational skills resource with an emphasis on increased intensity of word study and vocabulary instruction
- Use of pre-assessments to inform instruction in foundational skill instruction
- Formative assessment checkpoints to monitor progress towards goal
- Grade level meetings to monitor pacing and progress monitoring of students to collectively respond to instructional needs

Indian Hill

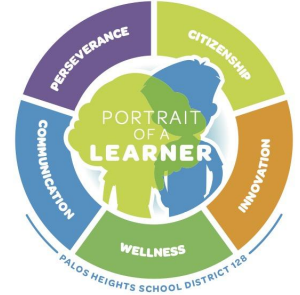
School Highlights



SCHOOL IMPROVEMENT PLANNING

The Indian Hill and Chippewa Non Negotiable & Rationale:

To empower lifelong learning utilizing innovation, perseverance and respectful collaboration so that students grow to make a positive difference in our world.



CULTURE & CLIMATE FOCUS

Wellness, Citizenship

SHORT TERM GOAL

Develop and build student and staff awareness of the Portrait of a Learner competencies.

Strategies:

- Align staff meetings with the Portrait of a Learner competencies
- Incorporate Portrait of a Learner themes into morning meetings
- Explore how our building can connect the Portrait of a Learner competencies with our overall school PBIS framework and Social Emotional Learning

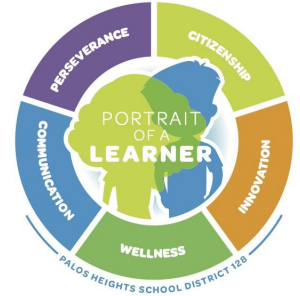
School Highlights



SCHOOL IMPROVEMENT PLANNING

The Indian Hill and Chippewa Non Negotiable/Rationale:

To empower lifelong learning utilizing innovation, perseverance and respectful collaboration so that students grow to make a positive difference in our world.



CULTURE & CLIMATE FOCUS

Wellness, Citizenship

Short Term Goal:

Safety and Collective Responsibility of all staff on the following:

- PBIS engagement and PBIS leadership
- Increase supervision at recess and in the hallways

Strategies:

- The staff participated in a climate survey upon completion of the first 6 weeks of school
- The PBIS team and the building leadership team shared the data with staff
- The PBIS team will continue to meet monthly to monitor the PBIS system

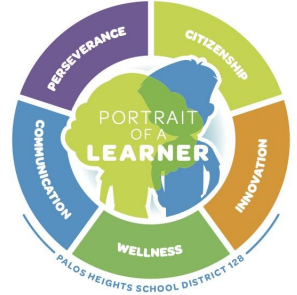
School Highlights



SCHOOL IMPROVEMENT PLANNING

NAVAJO NON NEGOTIABLE & RATIONALE

Together we will create an inclusive, collaborative community where all students feel safe, valued, and encouraged to be themselves, take risks, and reach their highest potential learning potential, so that students will gain a sense of empowerment to be accepting, open-minded leaders in a greater community.



ACADEMIC FOCUS

Perseverance, Communication, Innovation

SHORT TERM GOAL

- All students will demonstrate growth towards proficiency on relevant content assessment measures with a focus on improving writing.

STRATEGIES

- Prioritize writing standards in each grade level.
- Grade levels will develop common formative assessments in order to analyze student growth as a team.
- At grade level PLC meetings, staff will discuss common formative assessments to plan for next steps in instruction to promote student growth.
- Observe best practices and gather feedback from staff and students to improve instruction for all students by learning from each other.

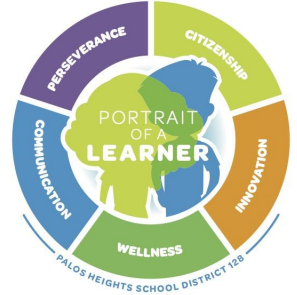
School Highlights



SCHOOL IMPROVEMENT PLANNING

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Together we will create an inclusive, collaborative community where all students feel safe, valued, and encouraged to be themselves, take risks, and reach their highest potential learning potential, so that students will gain a sense of empowerment to be accepting, open-minded leaders in a greater community.



CULTURE & CLIMATE FOCUS

Wellness, Citizenship

Develop and build student and staff awareness of the Portrait of a Learner competencies.

Strategies:

- Align staff meetings with the Portrait of a Learner competencies
- Incorporate Portrait of a Learner themes into morning meetings

Goals by the end of the 22-23 school year:

- Every teacher will share out at least one way they incorporated a competency into their classroom by the end of the year
- Every student can name all five competencies.

Independence

School Highlights



SCHOOL IMPROVEMENT PLANNING

The Independence Junior High School Non Negotiable & Rationale:

We provide an engaging, quality education in a safe and welcoming learning environment so that all students are prepared social emotionally and academically for an ever-changing world.



ACADEMIC FOCUS

Perseverance, Communication, Innovation

SHORT TERM GOAL

- All students will show growth on common assessments by demonstrating the ability to meet content specific skills, becoming independent learners and working cooperatively with others.

STRATEGIES

- Continue common assessment protocol
- At grade level and PLC meetings, staff will evaluate student progress towards content specific skills, becoming independent learners, and working cooperatively with others
- During PLCs, staff will gather information on formative assessments to promote student growth

Independence

School Highlights



SCHOOL IMPROVEMENT PLANNING

The Independence Junior High School Non Negotiable & Rationale:

We provide an engaging, quality education in a safe and welcoming learning environment so that all students are prepared social emotionally and academically for an ever-changing world.



CULTURE & CLIMATE FOCUS

Wellness, Citizenship

SHORT TERM GOAL

Develop and build student and staff awareness of the Portrait of a Learner competencies.

Strategies:

- Align staff meetings with the Portrait of a Learner competencies
- Incorporate Portrait of a Learner themes into advisory
- Explore how our building can better connect the Portrait of a Learner competencies with our overall school PBIS framework to make for a more effective system

Summary

- **Successes**

- High percentage of students placing into honors classes in D218
- Sustained strong academic performance despite the pandemic
- Decreased the achievement gap for the Hispanic subgroup in ELA & Mathematics
- Students feel supported and instruction is ambitious

- **Opportunities**

- Foster increased teacher collaboration through peer observation
- Further explore instructional strategies and supports for underperforming subgroups
- Support targeted professional development in areas of need



Next Steps



- **Continued Professional Development focused on Instructional Strategies to Meet the Needs of All Learners**
 - Co-teaching & Inclusive Instruction
 - Curriculum Implementation Support
 - ELA (K-8)
 - Added Literacy Coordinator
 - Mathematics (K-8)
 - Social Studies (6-8)
 - Science (6-8)
- **Strategic Planning**
 - Portrait of a Learner
 - Develop indicators to measure success
 - School Improvement Planning
 - Targeted short term goals
 - MTSS Group Problem Solving
 - Lead 2.0 Principal Cohort

Next Steps



- **Curricular Reviews & Implementation**
 - Mathematics (K-8)
 - Implementation 22-23 (Gr 6-8)
 - Pilot 22-23 (Gr K-5)
 - ELA (K-8)
 - Review Jan '22 - March '24; Pilot Fall 2024 (Gr K-5)
 - Pilot 22-23 (Gr 6-8)
 - Social Studies 6-8
 - Review 22-23
 - Revisions Implemented Fall '23
 - Science 6-8
 - Pilot 22-23
- **Improving Culture & Climate**
 - Connecting the dots between Portrait of a Learner, Social Emotional Learning, Positive Behavioral Intervention Systems & Restorative Practices



QUESTIONS?



October 24, 2022

Dear Superintendent Brownlow,

This letter serves to inform you of the 2022 *Annual Summative Designations* that have been assigned to each school in your district. ISBE is issuing Annual Summative Designations for the first time since 2019, as required by the U.S. Department of Education.

What is an Annual Summative Designation?

The federal Every Student Succeeds Act requires all states to implement an accountability system that *annually meaningfully differentiates* the performance of all public elementary and secondary schools. These annual summative designations recognize schools with strong overall performance across a range of academic and student success indicators and identify schools to be placed in *school improvement status*.

What are Illinois' Annual Summative Designations?

Illinois has four annual summative designations: *Exemplary*, *Commendable*, *Targeted*, and *Comprehensive*.

- *Exemplary* recognizes the highest performing 10 percent of schools.
- *Comprehensive* identifies the lowest performing 5 percent of schools.
- *Targeted* identifies schools whose performance is overall above the lowest performing 5 percent of schools but that have one or more individual student groups whose performance is on par with the lowest performing 5 percent of schools.
- All other schools receive a *Commendable* designation.

What does the Annual Summative Designation mean for School Improvement Status?

A new annual summative designation of Targeted or Comprehensive places a school into school improvement status so that technical assistance can be provided by [IL-EMPOWER](#), the Statewide System of Support for School Improvement.

A school that enters school improvement status remains in school improvement status through a full school improvement cycle of one planning year, plus three years of implementation.

An annual summative designation of Exemplary or Commendable does not trigger entry into school improvement status nor does it exit a previous identified school from school improvement status. Further information about the Illinois Accountability System and how Annual Summative Designations are calculated can be found on [ISBE's School Improvement & Accountability webpage](#).

What are my district's 2022 Annual Summative Designations?

Please see Appendix A at the end of this letter, which identifies the school(s) in your district and their respective 2022 annual summative designations.

Schools newly receiving Targeted and Comprehensive designations now enter a four-year period of school improvement status, during which their districts will receive technical assistance from IL-EMPOWER, including a four-year grant award funded by Title I, Part A, Section 1003. Christine Paxson, ISBE Director of ESSA/IL-EMPOWER, will follow-up in a subsequent communication to districts with schools in improvement status about the IL-EMPOWER program and the accompanying grant.

Annual summative designations for 2022 are also available in the Illinois Report Card *Educator Preview* of [myIRC](#). The secure portal allows district personnel the ability to preview their 2022 Report Card data and prepare stakeholder communications prior to public release of the Illinois Report Card on Oct. 27.

How have COVID-19 data disruptions impacted 2022 Annual Summative Designations?

Since the last time that Annual Summative Designations were generated, ISBE has officially amended the Illinois Accountability System with the U.S. Department of Education to mitigate the impact of pandemic data disruptions. Key changes are summarized below.

- New annual targets for English Language Arts and math proficiency indicators, now set for pairs of grades at the elementary level (3rd and 4th, 5th and 6th, 7th and 8th) and for grade 11 at high school;
- Giving all students identified as English Learners in school year 2020-21 an additional year to their timeline in the English Learner Progress to Proficiency indicator;
- Substituting science participation rates for proficiency rates in 2022;
- Considering two types of student growth percentiles to use whichever better reflects student growth throughout the state;
- Condensing to a single scoring formula for the weighted adjusted cohort 4-, 5-, and 6-year graduation rate indicator;
- Creating tiered scoring bands to incentivize improvements or stable rates of chronic absenteeism; and
- A path to exit school improvement status early for three categories of schools newly identified in 2022:
 - ✓ Those missing significant amounts of data in 2021,
 - ✓ Those in the top 30 percent of performance in 2019, and
 - ✓ Those with significant demographic shifts from 2019.

Where can I learn more about Annual Summative Designations?

ISBE staff look forward to collaboratively helping your district understand your data and the Annual Summative Designation calculations. A series of four recorded webinars is available on [ISBE's Summative Designations webpage](#). Topics are listed below.

- 2022 Summative Designation Deep Dive
- 2022 English Learner Progress to Proficiency Indicator Deep Dive
- 2022 ELA and Math Proficiency Indicator Deep Dive
- Interpreting & Communicating Your 2022 Summative Designation

For more information about Annual Summative Designations, 2022 business rules, and other resources, please visit www.isbe.net/summative. Please direct further questions about Accountability and Annual Summative Designations to Rae Clementz and questions about School Improvement to Christine Paxson at the contact information below.

Accountability/Summative Designations

Rae Clementz, Director
Dept. Phone at (217) 524-1817
aclement@isbe.net

IL-EMPOWER/School Improvement

Christine Paxson, Director
Dept. Phone at (217) 524-1817 or cpaxson@isbe.net
IL-EMPOWER Helpline at il_empower@isbe.net

Sincerely,



Jason Helfer, Ph.D.
Deputy Officer for Instructional Education

Cc: Krish Mohip, Deputy Operational Education Officer
Dr. Dana Kinley, Executive Director, Center for Systems of Support
Rae Clementz, Director, Department of Accountability
Christine Paxson, Director, ESSA/IL-EMPOWER

School Name	2022 Annual Summative Designation	Cohort	School Improvement Status	Term
Independence Jr High School	Commendable	N/A	N/A	N/A
Chippewa Elem School	Commendable	N/A	N/A	N/A
Navajo Heights Elem School	Commendable	N/A	N/A	N/A
Indian Hill	Not Issued	N/A	N/A	N/A



To: Dr. Merryl Brownlow, Superintendent, Palos Heights School District 128

From: Mr. John Viano, Team Leader

Date: November 08, 2022

Dear Dr. Brownlow and Staff:

On behalf of the South Cook Intermediate Service Center—Region 7, I wish to thank you and your staff for your assistance and cordial hospitality during our recent Health/Life Safety visit. The pride taken in maintaining your facilities was well-evidenced. Dave Adamonis and his staff are to be commended on their extraordinary daily efforts.

Attached you will find a copy of the FY 23 South Cook Intermediate Service Center's Health/Life Safety report, which is the follow-up to our exit conference with Mr. Adamonis. We hope that you will share these findings with your Board of Education, appropriate staff members, and district architect.

Although several of the items mentioned in this report may have been corrected immediately during the on-site visit, these items are included so that you may share the findings with all staff in all school locations, even those with fewer citations or recommendations.

The pride in your facilities, the staff care, and the great work you are doing for the students of your community were clearly evident. We hope to provide even more support and assistance in these endeavors. Should you have any suggestions or comments on how we may improve this process, please do not hesitate to contact us.



To: Dr. Merryl Brownlow, Superintendent, Palos Heights School District 128
From: Velda Lloyd, Health/Life Safety Director, and John Viano, Team Leader
Date: November 08, 2022

Re: 2022-23 Health/Life Safety Report

This report gives a general view of the adequacy and efficiency of school buildings used for instruction, per 23 Ill Admin Code, Health/Life Safety Code for Public Schools in Illinois, Section 180.

Palos Heights School District 128 was inspected on November 01, 2022, as required by Section 2-14.21 of the School Code, by the ISC team of John Viano, Randall Konsoer, and Jennifer Tyrrell. The district staff that assisted the team included Maintenance Director Dave Adamonis and Chippewa Elementary School Day Custodian Greg Blouzdis.

This is a report of the violations observed. If any of these violations is remediated before **November 23, 2022**, please report this information to us. If no reply is received by the due date, then this report will become the final report.

DISTRICT ADMINISTRATION CENTER and INDIAN HILL SCHOOL

~~ No violations were cited at this building.

Comments:

- The signage identifying the location of some fire extinguishers and AED locations is missing. The Health/Life Safety team recommends posting signs where necessary.
- District 128 is in the process of inspection and fire-retardant treatment of stage curtains. Documentation of certification will be provided upon completion of this process.



CHIPPEWA SCHOOL

<u>Glossary #</u>	<u>Location</u>	<u>Description of Problem</u>
95	Room 60	The classroom door's vision panel is obstructed.

Comment: The signage above some hallway fire extinguishers is missing. Replace where necessary.

INDEPENDENCE JUNIOR HIGH SCHOOL

~~ No violations were cited at this building.

Comments:

- Signage should be posted above the doorways identifying Boiler Rooms, Mechanical Rooms, Electrical Rooms, Custodial Closets, and General Storage areas.
- Ceiling tiles in the custodial storage area across from Room 182 should be replaced.

NAVAJO HEIGHTS SCHOOL

<u>Glossary #</u>	<u>Location</u>	<u>Description of Problem</u>
16	Media Center (near main door)	The fire extinguisher's tag has expired.

SUMMARY

Notation about previous violations:

- Violations cited in the FY 22 Health/Life Safety report have been addressed.

Recommendation:

- The State of Illinois permits the use of free-standing alcohol-based hand sanitizer products; however, if quantities are being stored, they should be placed in a cabinet appropriate for flammables.



Final Comments:

- The buildings in District 128 are in great condition; they are clean and offer an environment conducive to learning. Keep up the good work!
- The Health/Life Safety team would like to thank everyone in Palos Heights School District 128 for his/her cooperation and support throughout the inspection process.

To access the checklist on the ISBE website:

Go to http://www.isbe.net/construction/health_safety/html/handbook.htm. The checklist is found in Chapter Two (on page II-4 of the glossary).

School Buildings must be maintained in full and continual compliance. Please initiate appropriate corrective action. If, after review with your architect or engineer, you wish to appeal a citing or have any questions, please contact Velda Lloyd at vlloyd@s-cook.org or (708) 754-6600. A summary of this report is filed annually in Springfield with the Illinois State Board of Education as required by law.

Palos Heights School District 128
Minutes of Board of Education Meeting
October 12, 2022

The regular meeting of the Board of Education of Palos Heights School District 128 was held on Wednesday, October 12, 2022, at the Dr. Edward T. Rancic Administrative Center, 12809 S. McVicker Ave., Palos Heights, Illinois.

Dr. Powell called the meeting to order at 6:00pm.

Roll Call:

Present: Dr. Powell, Mrs. Restivo, Dr. Facko, & Mrs. Rubio

Absent: Mr. Grady, Mrs. Lyons, & Mrs. Lachowicz

Dr. Brownlow was also in attendance.

Dr. Powell then made a motion to nominate Dr. Facko as temporary chairperson for the meeting, as both the President and Vice President were absent from the meeting. The motion was seconded by Mrs. Rubio and approved by unanimous consent.

Dr. Facko led the Pledge to the Flag.

Mrs. Lachowicz arrived at 6:07 pm.

Visitors

Cathy Leslie, Mary Lynn Duffy, Kevin Kirk, Kaitlin Curran , Tara Fitzgibbons, Kim Sopkin, Amy Agema, Guillermo Martinez, Damian Martinez, the Hermann Family, Maureen Macleod, Jim Yerkes, Ashley Prohaska, & Joe Young

Superintendent's Report

The week of October 16 - 21 has been declared Principal Appreciation Week by the State of Illinois. Dr. Brownlow honored the principals with a gift, a slideshow, and presentations to help celebrate the principals from the following students: Caroline Hermann, Damian Martinez, Moira MacLeod, and Lukas Yerkes.

Dr. Brownlow, along with the Board of Education then honored two long-time Independence Junior High employees retiring this month. Day Custodian Butch Schwartzkopf and Paraprofessional Doreen Durant were celebrated for their dedication and commitment to the students of District 128 with a gift and a slideshow presentation.

Studio GC Architect, Pat Callahan, shared an update of the long term facility capital project plan. Adjustments were shared that reflect current district needs related to finance and facilities. Plumbing projects were added to the scope of the plan for the next two fiscal years. Other projects were moved further out to continue to exercise financial stewardship in addressing our most significant needs.

The IL State School Report Card is scheduled to be released for all Illinois public schools on October 27, 2022. Dr. Brownlow shared an update of the changes to this year's report card metrics with the Board.

Tara Fitzgibbons, School Psychologist, Kim Sopkin, Reading Specialist, and Dr. Brownlow shared a presentation reflecting the MTSS program updates that were implemented this school year. The MTSS leadership team consists of the building principals, Ms. Fitzgibbons, Ms. Sopkin and the Curriculum Coordinators for Literacy and Mathematics, Mary Kate Moroney and Diane Muller. The team supports all teachers across the district in providing the necessary interventions and supports to maximize learning for all students.

The English Learner population in District 128 has grown significantly over the last several years. As more students have enrolled, there has also been an increase in the number of students requiring more intensive services to support English language development. Dr. Brownlow reviewed current enrollment trends and program needs to adequately service our students with the Board. There will be a proposal to increase staffing for the 2023-2024 school year to respond to the growth of the program. District 128 prides itself on creating a supportive and inclusive environment for students and the instructional model proposed for next year reflects that commitment.

Finally, Dr. Facko shared an update of the work of the PFA. There is a Great Pumpkin Raffle underway and the PFA is gearing up for the Booingo event scheduled for October 28, 2022.

Approval of Consent Agenda Items

It was moved by Dr. Facko to approve the consent agenda items as follows:

The Minutes of the Regular Meeting of September 14, 2022; the Approval of Bills and Payroll; the Review of the Schools' Activity Accounts; the Employment of Personnel - *Michael Nunnally, PT Custodian*; Policy Revision 4:60 Purchases and Contracts; and Policy Revision 7:40 Non Public School Students, Including Parochial and Home Schooled Students.

The motion was seconded by Mrs. Rubio.

Roll Call:

Ayes: Mrs. Lachowicz, Mrs. Rubio, Dr. Facko, Mrs. Restivo, & Dr. Powell

Nays: None

Motion carried.

Old Business

None

New Business

The Board had an initial discussion regarding the IASB resolutions to be voted upon at the delegate meeting scheduled for November 19, 2022.

Dr. Brownlow shared that Trinity Christian College will become the off-site evacuation location for Navajo Heights Elementary School. Trinity's location provides a safe passageway for students with plenty of space to accommodate our enrollment. There is a practice drill scheduled for the spring.

Dr. Brownlow also mentioned as an item of new business that she is working with an organization to possibly bring therapy dogs into the District. She is meeting with the owner early next week to discuss.

Dr. Brownlow also attended a Tree Planting Ceremony at Chippewa School to honor former teacher Sue Tracy who passed away not long ago. She said the ceremony was well attended and beautiful.

Audience Participation

None

Information Items

The following were included in the Board Packet as Information Items:

A. YTD Financial Summary Reports

B. Freedom of Information Act Request:

Received via email from Sheri Reed, Data Acquisition Specialist, of SmartProcure on September 19, 2022.

SmartProcure is submitting a commercial FOIA request to the Palos Heights School District #128 for any and all purchasing records from 6/8/2022 to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable. The specific information requested from your record keeping system is:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price 6. Vendor ID number, name, address, contact person and their email address.

Complied via digital upload September 22, 2022.

C. Freedom of Information Act Request:
Received via email from Thomas Haley, Construction Analyst, of the Indiana, Illinois, Iowa Foundation for Fair Contracting (III FFC) on September 29, 2022.

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et. Seq.), the Indiana, Illinois, Iowa Foundation for Fair Contracting (III FFC) respectfully requests the following information regarding the 2022 Alterations and Life Safety project:

1. Please provide any pay applications, pay requests, Waiver of Lien, and certified payroll from the start of the project to present.
Complied via email on September 29, 2022.

Mrs. Rubio made a motion at 7:31 pm to enter into Closed Session. The motion was seconded by Dr. Powell and approved by unanimous consent. The Board entered into Closed session at 7:34 pm.

The Board of Education reentered into Open Session at 7:50 pm.

Roll Call:

Present: Dr. Powell, Mrs. Restivo, Dr. Facko, & Mrs. Rubio

Absent: Mr. Grady & Mrs. Lyons

Dr. Brownlow was also in attendance.

Dr. Brownlow discussed the use of the cooperative vs. inhouse services.

Dr. Brownlow discussed the finance projections for SY2027 in response to finance implication questions from closed session items. Projected deficits were reviewed. In FY 22, the district came in at a deficit of \$270,000. FY 23 - FY 25 projected deficits are \$200K - \$400K. FY 26 deficit is projected to jump significantly, with pending new teacher contract implementation and lower tax revenue.

Adjournment

With no further business to discuss, Dr. Facko made a motion to adjourn at 7:57 pm. The motion was seconded by Mrs. Rubio, and approved by unanimous consent.

Meeting Adjourned.

President

Secretary

PALOS HEIGHTS SCHOOL DISTRICT 128

NOVEMBER 2022

<u>GROSS PAYROLL</u>		
<u>OCTOBER 1 THROUGH OCTOBER 31, 2022</u>		559,230.09
<u>TRS</u>		38,717.56
<u>BOARD TRS SURCHARGE</u>		2,446.82
<u>THIS</u>		6,622.13
<u>IMRF, FICA, MEDICARE</u>		31,811.39
<u>TOTAL OCTOBER PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE</u>		638,827.99
<u>EDUCATION FUND</u>	<u>10</u>	146,530.09
<u>BUILDING FUND</u>	<u>20</u>	60,272.88
<u>TRANSPORTATION</u>	<u>40</u>	78,426.52
<u>CAPITAL PROJECTS</u>	<u>60</u>	3,369.23
<u>SPECIAL CHECKS</u>		9,260.30
 <u>TOTAL NOVEMBER 2022 BILLS PAYABLE</u>		 297,859.02
 <u>TOTAL NOVEMBER 2022 BILLS PAYABLE GROSS AND</u>		
<u>OCTOBER 2022 PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE</u>		936,687.01

PRESIDENT

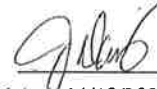
SECRETARY

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1087

Voucher Date: 11/17/2022

Prepared By:



Printed: 11/10/2022 11:25:39 AM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$288,598.72 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$146,530.09
20	OPERATIONS AND MAINTENANCE	\$60,272.88
40	TRANSPORTATION	\$78,426.52
60	CAPITAL PROJECTS	\$3,369.23
		<hr/> <hr/>
		\$288,598.72

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
ACACIA ACADEMY		10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$3,522.54
			Vendor Total:	\$3,522.54
ACCURATE BIOMETRICS		10.5.2310.314.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	\$100.00
			Vendor Total:	\$100.00
ACUTRANS		10.5.1800.300.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS - TRANSLATIONS	\$214.78
			Vendor Total:	\$214.78
AFFILIATED CUSTOMER SERVICE INC	8023	20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$963.16
			Vendor Total:	\$963.16
ALBOUM TRANSLATION SERVICES		10.5.1800.300.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS - TRANSLATIONS	\$174.24
			Vendor Total:	\$174.24
ALPHA SCHOOL BUS	2011	40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$39,602.94
			Vendor Total:	\$39,602.94
AMANDA BURESH		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$46.59
			Vendor Total:	\$46.59
AMAZON CAPITAL SERVICES		10.5.1100.411.0000.00.00.00 Check #: 0	K-12 - SUPPLIES	\$182.28

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1100.411.0000.01.00.00 Check #: 0	K-12 - SUPPLIES CHIPPEWA	\$1,662.93
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$1,522.23
		10.5.1100.411.0000.04.00.00 Check #: 0	K-12 - SUPPLIES - INDIAN HILL	\$330.05
		10.5.1205.411.0000.00.00.00 Check #: 0	SPEC ED K-12- SUPPLIES	\$207.54
		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$260.46
		10.5.1800.411.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS- SUPPLIES	\$23.69
		10.5.2210.411.0000.00.00.00 Check #: 0	IMPROV OF INST SUPPLIES	\$29.95
		10.5.2410.411.0000.01.00.00 Check #: 0	OFFICE OF PRINCIPAL - SUPPLIES CHIPPEWA	\$26.99
		10.5.2410.411.0000.04.00.00 Check #: 0	OFFICE OF PRINCIPAL - SUPPLIES INDIAN HILL	\$90.02
		10.5.2660.411.0000.00.11.00 Check #: 0	DATA PROCESSING SUPPLIES ADMIN	\$255.67
			Vendor Total:	\$4,591.81
ANDERSON LOCK		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$3,890.18
			Vendor Total:	\$3,890.18
ANGELICA BARYLOWICZ		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$25.98
			Vendor Total:	\$25.98
BEST PLUMBING		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$650.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
BRIDGET KAY				Vendor Total: \$650.00
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$11.25
BUFFY ANN WILKEY				Vendor Total: \$11.25
		10.5.2210.307.4998.00.03.00 Check #: 0	PROF DEV MATH ESSER 3	\$750.00
BUSINESSOLVER				Vendor Total: \$750.00
		10.5.1100.223.0000.00.00.00 Check #: 0	K-12 -DENTAL INS	\$64.50
BUTCH SCHWARTZKOPF	22034			Vendor Total: \$64.50
		20.5.2540.333.0000.00.00.00 Check #: 0	O & M MILEAGE REIMBURSEMENT	\$137.48
C & C DAIRY	18217			Vendor Total: \$137.48
		10.5.2560.410.0000.00.00.00 Check #: 0	FOOD SERVICES- MILK SUPPLIES	\$2,100.40
C.J. ERICKSON PLUMBING CO.	16644			Vendor Total: \$2,100.40
		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$5,101.73
CAROLINA BIOLOGICAL	758			Vendor Total: \$5,101.73
		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$3,308.82
CITY OF PALOS HEIGHTS	23899			Vendor Total: \$3,308.82

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		20.5.2540.370.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-WATER/SEWER SERVICE	\$1,057.06
Vendor Total:				\$1,057.06
COSME LANDSCAPE & MAINTENANCE, INC.		20.5.2530.530.0000.00.00.00 Check #: 0	FACILITIES ACQ & CONS - BLDGS & BLDG IMPRVMTS	\$16,400.00
Vendor Total:				\$16,400.00
COUNTRY HOUSE RESTAURANT	11753	10.5.2560.315.0000.00.00.00 Check #: 0	FOOD SERVICES CONTRACTED SERVICES	\$950.00
		10.5.2560.490.0000.00.00.00 Check #: 0	FREE AND REDUCED LUNCHES	\$10,925.75
Vendor Total:				\$11,875.75
CREATIVE CULTURE CONSULTING		10.5.2210.310.4932.05.00.00 Check #: 0	PROF DEV ALL STAFF TITLE II	\$511.25
		10.5.2210.314.0000.01.00.00 Check #: 0	PROF SERV TRAINING/ASSEMBLY-CHIPPEWA	\$1,925.00
		10.5.2210.314.0000.02.00.00 Check #: 0	PROF SERV TRAINING/ASSEMBLY-INDEPENDENCE	\$1,925.00
		10.5.2210.314.0000.03.00.00 Check #: 0	PROF SERV TRAINING/ASSEMBLY-NAVAJO	\$1,278.00
		10.5.2210.314.0000.04.00.00 Check #: 0	PROF SERV TRAINING/ASSEMBLY-INDIAN HILL	\$1,277.00
		10.5.2210.314.4620.05.00.00 Check #: 0	PROFESSIONAL DEV IDEA GRANT	\$3,458.75
		10.5.2210.411.0000.00.00.00 Check #: 0	IMPROV OF INST SUPPLIES	\$598.50
Vendor Total:				\$10,973.50
DEBORAH R. GLASER,EDD,LLC				

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1205.411.0000.00.00.00 Check #: 0	SPEC ED K-12- SUPPLIES	\$126.25
DEMCO	9121		Vendor Total:	\$126.25
		10.5.2220.411.0000.02.00.00 Check #: 0	EDUCATION MEDIA - SUPPLIES INDEPENDENCE	\$577.13
DISTRICT #128 - IMPREST FUND	930		Vendor Total:	\$577.13
		10.5.1100.640.0000.00.00.00 Check #: 0	K-12 DUES AND FEES	\$300.00
		10.5.2510.332.0000.00.00.00 Check #: 0	BUSINESS SUPPORT/CONF	\$35.00
		20.5.2540.464.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-GASOLINE	\$631.58
		20.5.2540.640.0000.00.00.00 Check #: 0	OPERATIONS/MAINTENANCE-DUES/FEES	\$150.00
DONS WORLD OF SPORTS INC	2613		Vendor Total:	\$1,116.58
		10.5.1100.418.0000.02.00.00 Check #: 0	GYM SUITS INDEPENDENCE	\$737.50
EASTERSEALS			Vendor Total:	\$737.50
		10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$21,871.95
EBSCO	619		Vendor Total:	\$21,871.95
		10.5.2220.440.0000.02.00.00 Check #: 0	EDUCATION MEDIA -PERIODICALS/NEWSPAPER-IND JR HIGH	\$243.95
ELIM CHRISTIAN SERVICES	4659		Vendor Total:	\$243.95
		10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$24,940.40

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2560.490.0000.00.00.00 Check #: 0	FREE AND REDUCED LUNCHES	\$125.00
		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$5,440.00
			Vendor Total:	\$30,505.40
ENGIE		20.5.2540.466.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-ELECTRICITY	\$7,337.07
			Vendor Total:	\$7,337.07
EVERYDAY SPEECH		10.5.2660.314.0000.00.63.00 Check #: 0	DATA PROCESSING- CURRICULUM CONTRACT RENEWALS	\$1,871.95
			Vendor Total:	\$1,871.95
FOLLETT SCHOOL SOLUTIONS, INC.		10.5.2220.430.0000.02.00.00 Check #: 0	EDUCATION MEDIA -LIBRARY BOOKS INDEPENDENCE	\$106.81
			Vendor Total:	\$106.81
FOUR POINT O INC	15341	10.5.2660.314.0000.00.00.00 Check #: 0	DATA PROCESSING SERVICES-PROFESS SERVS/INSTRUCT	\$595.00
		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$90.00
			Vendor Total:	\$685.00
FRANCOTYP-POSTALIA, INC	26071	20.5.2540.319.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-OTHER PROF/TECH SERVICES	\$671.40
			Vendor Total:	\$671.40
GORDON N. STOWE AND ASSOC.		10.5.2130.323.0000.00.00.00 Check #: 0	HEALTH SERVICES-MTCE	\$69.00
			Vendor Total:	\$69.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
GRANT R. MILLER		10.5.2210.305.4998.00.03.00 Check #: 0	PROF DEV SEL ESSER 3	\$2,753.60
			Vendor Total:	\$2,753.60
HUSAR ABATEMENT, LTD		20.5.2530.323.0000.00.00.00 Check #: 0	FAC & ACQ \$ CONST-PROF SVCS-ASBESTOS PROJECTS	\$1,800.00
			Vendor Total:	\$1,800.00
ILLINOIS SCHOOL BUS	242	40.5.2550.331.0000.00.00.00 Check #: 0	PUPIL TRANSPORTATION-PUPIL TRANSPORTATION	\$22,431.36
		40.5.2550.334.0000.02.00.00 Check #: 0	Athletic & Academic Conf. Buses	\$1,441.48
		40.5.2550.335.0000.01.00.00 Check #: 0	FIELD TRIPS - CHIPPEWA	\$1,257.06
		40.5.2550.335.0000.02.00.00 Check #: 0	FIELD TRIPS - INDEPENDENCE	\$493.68
			Vendor Total:	\$25,623.58
KENNEDY PLUMBING		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$2,395.00
			Vendor Total:	\$2,395.00
KI		10.5.1100.411.0000.00.00.00 Check #: 0	K-12 - SUPPLIES	\$706.20
			Vendor Total:	\$706.20
KRIHA BOUCEK LLC		10.5.2310.317.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -LEGAL SERVICES	\$220.00
			Vendor Total:	\$220.00
LEAF				

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2660.360.0000.00.00.00 Check #: 0	DATA PROCESSING CAPITAL LEASE	\$2,367.00
MENARDS INC	1008		Vendor Total:	\$2,367.00
		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$90.08
MERRYL BROWNLOW			Vendor Total:	\$90.08
		10.5.2320.333.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN -MILEAGE REIMBURSEMENT	\$219.96
		10.5.2320.411.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN - SUPPLIES	\$151.95
MIDWEST PAPER RETRIEVER			Vendor Total:	\$371.91
		20.5.2540.321.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-SANITATION SERVICES	\$109.25
MILESTONE THERAPY, LLC			Vendor Total:	\$109.25
		10.5.2130.314.0000.00.00.00 Check #: 0	HEALTH SERVICES PHYSICAL THERAPY	\$3,846.51
NASCO_512	512		Vendor Total:	\$3,846.51
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$200.55
NICOR GAS			Vendor Total:	\$200.55
		20.5.2540.465.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-NATURAL GAS	\$850.94
ORIENTAL TRADING COMPANY INC	3309		Vendor Total:	\$850.94

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$262.02
			Vendor Total:	\$262.02
PALOS ACE HARDWARE	17607	20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$58.21
			Vendor Total:	\$58.21
PEERLESS NETWORK		20.5.2540.340.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-COMM/AT&T	\$1,319.41
			Vendor Total:	\$1,319.41
PERSONNEL PLANNERS, INC.	24177	10.5.2310.314.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	\$150.00
			Vendor Total:	\$150.00
PROCARE THERAPY		10.5.1205.314.0000.00.00.00 Check #: 0	SP ED K-12 PROF SERVICES	\$4,950.00
			Vendor Total:	\$4,950.00
PROVEN IT		10.5.2660.360.0000.00.00.00 Check #: 0	DATA PROCESSING CAPITAL LEASE	\$1,092.76
			Vendor Total:	\$1,092.76
PUTNAM NORTHERN WESTCHESTER BOCES		10.5.2210.306.4998.00.03.00 Check #: 0	PROF DEV ELA ESSER 3	\$651.82
			Vendor Total:	\$651.82
REPUBLIC SERVICES		20.5.2540.321.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-SANITATION SERVICES	\$733.56

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$733.56
RIVERSIDE INSIGHTS		10.5.2230.411.0000.00.00.00 Check #: 0	ASSESSMENT AND TESTING- SUPPLIES	\$1,536.65
			Vendor Total:	\$1,536.65
RSM US LLP		10.5.2520.317.0000.00.00.00 Check #: 0	FISCAL SERVICES-AUDIT/FINANCIAL SERVICES	\$11,525.00
			Vendor Total:	\$11,525.00
SASED_3788	3788	10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$575.12
			Vendor Total:	\$575.12
SCHOLASTIC NEWS		10.5.1100.410.0000.02.00.00 Check #: 0	CONSUMABLES - INDEPENDENCE	\$93.39
			Vendor Total:	\$93.39
SCHOOL SPECIALTY_26419	26419	10.5.1100.411.0000.04.00.00 Check #: 0	K-12 - SUPPLIES - INDIAN HILL	\$221.48
		10.5.1205.411.0000.00.00.00 Check #: 0	SPEC ED K-12- SUPPLIES	\$428.62
			Vendor Total:	\$650.10
SHOREWOOD HOME & AUTO INC.		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$3,011.47
			Vendor Total:	\$3,011.47
SMITHEREEN EXTERMINATING COMPANY	4755	20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$296.00
			Vendor Total:	\$296.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
SOUTH COOK ISC4	8028	10.5.1912.670.0000.00.00.00	SPEC ED K-12 PRIVATE TUITION	\$1,690.00
		Check #: 0		
		10.5.2410.332.0000.00.00.00	OFFICE OF PRINCIPAL -TRAVEL/CONF	\$425.00
			Vendor Total:	\$2,115.00
SOUTHPAW		10.5.1205.411.0000.00.00.00	SPEC ED K-12- SUPPLIES	\$2,497.52
		Check #: 0		
			Vendor Total:	\$2,497.52
SOUTHWEST TOWN MECHANICAL SERVICES	15176	20.5.2540.323.0000.00.00.00	OPERATION/MAINTENANCE-MTCE	\$6,558.00
		Check #: 0		
			Vendor Total:	\$6,558.00
STABRAWA, LORETTA	4310	10.5.3700.310.4620.05.00.00	CONTR LBSI SERV PAROCH LS IDEA	\$2,220.00
		Check #: 0		
			Vendor Total:	\$2,220.00
STAPLES ADVANTAGE_12999	12999	10.5.1100.411.0000.00.00.00	K-12 - SUPPLIES	\$192.77
		Check #: 0		
		10.5.1100.411.0000.02.00.00	K-12 - SUPPLIES INDEPENDENCE	\$838.34
		Check #: 0		
		10.5.2660.411.0000.00.00.00	DATA PROCESSING SERVICES- SUPPLIES	\$145.28
		Check #: 0		
			Vendor Total:	\$1,176.39
STUDIO GC ARCHITECTURE		60.5.2530.310.0000.00.00.00	SITE AND BLD IMPRV ARCHITECT SERVICES	\$3,369.23
		Check #: 0		
			Vendor Total:	\$3,369.23
SUCCESS BY DESIGN, INC.	3648			

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$38.09
			Vendor Total:	\$38.09
SYMMETRY ENERGY SOLUTIONS		20.5.2540.465.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-NATURAL GAS	\$430.02
			Vendor Total:	\$430.02
TCI	23967	10.5.1100.410.0000.01.00.00 Check #: 0	CONSUMABLES - CHIPPEWA	\$661.50
			Vendor Total:	\$661.50
TEACHING STRATEGIES	23079	10.5.1100.410.0000.00.00.00 Check #: 0	CURRICULUM NEW ADOPTIONS	\$2,427.20
			Vendor Total:	\$2,427.20
TIMBERLINE BILLING SERVICE		10.5.1205.311.0000.00.00.00 Check #: 0	SPEC ED PURCH SERVICES	\$66.90
			Vendor Total:	\$66.90
TOBII DYNAVOX		10.5.1205.411.0000.00.00.00 Check #: 0	SPEC ED K-12- SUPPLIES	\$1,074.60
			Vendor Total:	\$1,074.60
TRUGREEN		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$577.72
			Vendor Total:	\$577.72
UNIQUE PRODUCTS		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$4,963.56
			Vendor Total:	\$4,963.56

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1087

11/17/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
UNIVERSAL TAXI DISPATCH		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$7,760.00
			Vendor Total:	\$7,760.00
UNIVERSITY OF ILLINOIS AT CHICAGO		10.5.2210.307.4998.00.03.00 Check #: 0	PROF DEV MATH ESSER 3	\$11,750.00
			Vendor Total:	\$11,750.00
WILSON LANGUAGE TRAINING.	8647	10.5.1100.411.0000.01.00.00 Check #: 0	K-12 - SUPPLIES CHIPPEWA	\$257.04
		10.5.1205.411.0000.00.00.00 Check #: 0	SPEC ED K-12- SUPPLIES	\$138.24
		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$794.88
			Vendor Total:	\$1,190.16
			Grand Total:	\$288,598.72

End of Report

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1078

Voucher Date: 10/28/2022

Prepared By:



Printed: 11/10/2022 11:59:55 AM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$9,260.30 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$9,142.30
20	OPERATIONS AND MAINTENANCE	\$118.00
		<hr/> <hr/>
		\$9,260.30

SPECIAL CHECKS DRAWN IN OCTOBER

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1078

10/28/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
ALBOUM TRANSLATION SERVICES				
		10.5.1800.300.0000.00.00.00 Check #: 41050	BILINGUAL PROGRAMS – TRANSLATIONS	\$118.56
			Vendor Total:	\$118.56
BMO FINANCIAL GROUP				
		10.5.1100.411.0000.00.00.00 Check #: 41051	K-12 – SUPPLIES	\$232.00
		10.5.1100.411.0000.04.00.00 Check #: 41051	K-12 – SUPPLIES – INDIAN HILL	\$286.74
		10.5.1800.332.0000.00.00.00 Check #: 41051	BILINGUAL PROGRAMS-TRAVEL/CONF	\$40.00
		10.5.2150.411.0000.00.00.00 Check #: 41051	SPEECH/PATH & AUDIO SERVICES- SUPPLIES	\$55.97
		10.5.2210.306.4998.00.03.00 Check #: 41051	PROF DEV ELA ESSER 3	\$250.00
		10.5.2210.314.0000.00.00.00 Check #: 41051	IMPROV OF INSTRUCT PROF SERV	\$125.00
		10.5.2210.314.4620.05.00.00 Check #: 41051	PROFESSIONAL DEV IDEA GRANT	\$170.94
		10.5.2210.315.4400.05.00.00 Check #: 41051	IMPRV OF INST – PD TITLE IV SEL	\$800.00
		10.5.2210.411.0000.00.00.00 Check #: 41051	IMPROV OF INST SUPPLIES	\$140.00
		10.5.2310.341.0000.00.00.00 Check #: 41051	BOARD OF EDUCATION –POSTAGE	\$1.92
		10.5.2310.411.0000.00.00.00 Check #: 41051	BOARD OF EDUCATION – SUPPLIES	\$282.57
		10.5.2310.640.0000.00.00.00 Check #: 41051	BOARD OF EDUCATION –DUES AND FEES	\$15.96
		10.5.2320.332.0000.00.00.00 Check #: 41051	EXECUTIVE ADMIN –TRAVEL/CONF	\$280.44
		10.5.2320.411.0000.00.00.00 Check #: 41051	EXECUTIVE ADMIN – SUPPLIES	\$96.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1078

10/28/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2410.332.0000.00.00.00 Check #: 41051	OFFICE OF PRINCIPAL - TRAVEL/CONF	\$504.46
		10.5.2410.411.0000.01.00.00 Check #: 41051	OFFICE OF PRINCIPAL - SUPPLIES CHIPPEWA	\$827.97
		10.5.2410.411.0000.03.00.00 Check #: 41051	OFFICE OF PRINCIPAL - SUPPLIES - NAVAJO HEIGHTS	\$147.48
		10.5.2660.314.0000.00.62.00 Check #: 41051	DATA PROCESSING- TECHNOLOGY CONTRACT RENEWALS	(\$143.84)
		10.5.2660.314.0000.00.63.00 Check #: 41051	DATA PROCESSING- CURRICULUM CONTRACT RENEWALS	\$114.00
		20.5.2540.411.0000.00.00.00 Check #: 41051	OPERATION/MAINTENANCE- SUPPLIES	\$118.00
			Vendor Total:	<u>\$4,345.61</u>
ILLINOIS ASCD	16788	10.5.2210.314.4620.05.00.00 Check #: 41052	PROFESSIONAL DEV IDEA GRANT	\$675.00
			Vendor Total:	<u>\$675.00</u>
N2Y,LLC		10.5.1205.319.4620.05.00.00 Check #: 41053	SP ED OTHER PROF SERVICES IDEA GRANT	\$3,861.25
			Vendor Total:	<u>\$3,861.25</u>
RIVERSIDE INSIGHTS		10.5.2230.411.0000.00.00.00 Check #: 41054	ASSESSMENT AND TESTING- SUPPLIES	\$231.99
			Vendor Total:	<u>\$231.99</u>
STAPLES ADVANTAGE_12999	12999	10.5.1100.411.0000.03.00.00 Check #: 41055	K-12 -SUPPLIES - NAVAJO HEIGHTS	\$27.89
			Vendor Total:	<u>\$27.89</u>
			Grand Total:	<u>\$9,260.30</u>

End of Report

Palos Heights School District 128

Fund Balances

Fiscal Year: 2022-2023

Month: October

Year: 2022

Fund Type:

Include Cash Balance

FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATIONAL	\$4,908,247.24	\$744,643.03	(\$2,514,846.01)	\$0.00	\$3,138,044.26
11	STUDENT ACTIVITY FUND	\$14,275.00	\$0.00	\$0.00	\$0.00	\$14,275.00
20	OPERATIONS AND MAINTENANCE	\$1,084,981.02	\$78,022.86	(\$375,397.11)	\$0.00	\$787,606.77
30	DEBT SERVICE	\$848,940.49	\$2,957.77	\$0.00	\$0.00	\$851,898.26
40	TRANSPORTATION	\$522,907.72	\$59,026.78	(\$83,031.20)	\$0.00	\$498,903.30
50	MUNICIPAL RETIREMENT	\$95,500.76	\$419.82	(\$57,482.50)	\$0.00	\$38,438.08
55	SOCIAL SECURITY	\$118,767.30	\$466.29	(\$55,610.45)	\$0.00	\$63,623.14
60	CAPITAL PROJECTS	\$4,376,970.69	\$1,691.06	(\$1,547,469.12)	\$0.00	\$2,831,192.63
70	WORKING CASH	\$191,228.70	\$215.91	\$0.00	\$0.00	\$191,444.61
80	TORT IMMUNITY	\$4,683.76	\$5.27	\$0.00	\$0.00	\$4,689.03
90	LIFE SAFETY	\$49,436.28	\$56.98	\$0.00	\$0.00	\$49,493.26
Grand Total:		\$12,215,938.96	\$887,505.77	(\$4,633,836.39)	\$0.00	\$8,469,608.34

End of Report



Palos Heights School District 128

12809 S. McVicker Ave • Palos Heights, IL 60463
Phone: (708) 597-9040 • Fax: (708) 597 9089 • www.palos128.org

Merryl B. Brownlow, Ed.D.
Superintendent

To: District 128 Board of Education
From: Merryl Brownlow, Ed.D., Superintendent
Re: Library Book Purchases for Independence Junior High
Date: November 11, 2022

Below is a list of proposed media center purchases for the purpose of updating the collection to support curriculum and instruction. The current list is specifically targeting the purchase of non-fiction selections, increasing informational text selections for research projects related to the Grade 6 Social Studies Curriculum.

Book Title and Author	Genre	Person(s)/Department Requesting
Mesopotamia DK Eyewitness by Philip Steele	Nonfiction	Janotta
Ancient China DK Eyewitness by Arthur Cotterell	Nonfiction	Janotta
Castle DK Eyewitness by Christopher Gravett	Nonfiction	Janotta
Medieval Life DK Eyewitness by Andrew Langley	Nonfiction	Janotta
Ancient Mesopotamia (The Ancient World) by Allison Lassieur	Nonfiction	Janotta
Excavating the Past: Mesopotamia by Jane Shuter	Nonfiction	Janotta
The Code of Hammurabi by Hammurabi	Nonfiction	Janotta
World Religions: The Great Faiths Explored and Explained by John Bowker	Nonfiction	Janotta
Uncovering the culture of Ancient India by Alix Wood	Nonfiction	Janotta
Terra Cotta Warriors of the Qin Dynasty by Willie Ortiz	Nonfiction	Janotta
Great Wall of China by Kristine Spanier	Nonfiction	Janotta
Great Wall of China by Cynthia Kennedy Henzel	Nonfiction	Janotta
THE CITY OF RAINBOWS: A TALE FROM ANCIENT SUMER by Karen Foster	Nonfiction	Janotta

INDIAN HILL
12800 S. Austin Ave
(708) 597-1285

CHIPPEWA
12425 S. Austin Ave
(708) 388-7260

NAVAJO HEIGHTS
12401 S. Oak Park Ave
(708) 385-3269

INDEPENDENCE JR. HIGH
6610 W. Highland Dr
(708) 448-0737

2022 Resolutions Committee Report

For the 2022 Delegate Assembly meeting on
Saturday, November 19, 2022

SEPTEMBER 2022



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

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

One Imperial Place
1 East 22nd Street, Suite 310
Lombard, IL 60148-6120
(630) 629-3776
Fax (630) 629-3940


**ILLINOIS ASSOCIATION
OF SCHOOL BOARDS**
*Lighting The Way To Excellence
In School Governance*



Delegate Assembly

Saturday, November 19, 2022
10:30 a.m.

Regency A/B, Hyatt West
Tower

Delegate Assembly Registration & Credentials for Attending Delegates

- All participants are *strongly encouraged* to pre-register using the online registration. Online registration can be completed by your district registrar at www.iasb.com. If you have any questions regarding registration, please contact registrar@iasb.com.
- In-person registration will take place in the Information Center on Friday, November 18. All Saturday morning registration and packet pick up will take place in front of the Regency A/B/C of the Hyatt West Tower, beginning at 8 a.m.
- Credentials are required for Delegates to be seated in the meeting. These will include the **2022 Delegate pin** as well as a brightly colored sheet of cardstock with the word “Delegate” and your school district name on it. Both of these items will be inside the packet you pick up prior to the meeting. Packets can be picked up in the Information Center during Conference hours on Friday or in front of the Delegate Assembly location on Saturday morning.

Voting at Delegate Assembly

A new vendor has been chosen for the voting portion of Delegate Assembly this year. There will be no need for logging in and physical clickers will be handed out to all Delegates. The device will have a button to vote yes and a button to vote no. The Delegate will receive confirmation that their vote has been counted once received.



Pre-Delegate Assembly Informational Webinar

Thursday, November 3, 2022, 6:30 p.m.

Register online at www.iasb.com.

Description: The 2022 Delegate Assembly and IASB business meeting will take place at the Joint Annual Conference. To prepare, attend an informational webinar (no action will be taken) with IASB Governmental Relations discussing resolutions submitted. Watch your inbox for the Resolutions Committee Report and join us November 3, at 6:30 p.m.

JAC Panel Session Delegate Assembly Overview

Friday, November 18, 2-3 p.m.

Grand Hall K, Ballroom Level, Hyatt
East Tower

IASB Delegates are invited to attend an overview session for the annual Delegate Assembly to get an understanding of the process and learn about new ways the Association is making the process easier to understand. If this is your first time as a delegate or if you are a seasoned veteran of the IASB delegate assembly process, we encourage you to attend this overview to make your experience as an IASB delegate the best it can be.

September 2022

Board Presidents and Administrators,

This report outlines proposals to be acted upon at the annual meeting of the IASB Delegate Assembly on Saturday, November 19, 2022 in Chicago. Through the Resolutions Process and Delegate Assembly, IASB member districts provide critical direction as IASB represents members' interests before state and national policymakers

Every member district is entitled to one voting delegate. This year delegates will vote for election of IASB officers, approval of Constitutional amendments, and adoption of IASB Position Statements on issues that reflect the interests of boards of education across the state.

Please discuss with your board the topics that will come before the Delegate Assembly for action. Identify and prepare your district's delegate representative to vote on behalf of your board. The decisions made by the Assembly will set the course for IASB's legislative initiatives.

We look forward to our work together in November.

Sincerely,



Mark Harms, Resolutions Committee Chair

PLEASE REPLY TO:

□ 2921 Baker Drive
Springfield, Illinois
62703-5929
(217) 528-9688
Fax: (217) 528-2831

□ One Imperial Place
1 East 22nd Street
Suite 310
Lombard, Illinois
60148-6120
(630) 629-3776
Fax: (630) 629-3940

OFFICERS

Simon Kampwerth Jr.
President

Mark Harms
Vice President

Thomas Neeley
Immediate Past President

Tim Custis
Treasurer

Thomas E. Bertrand, Ph.D.
Executive Director

SERVICE OF THE FOLLOWING SCHOOL BOARD MEMBERS ON THE 2022 RESOLUTIONS COMMITTEE IS ACKNOWLEDGED WITH SINCERE APPRECIATION



**CHAIR,
RESOLUTIONS
IASB Vice President**
Mark Harms
Flanagan-Cornell
Unit District 74



IASB PRESIDENT
Simon Kampwerth Jr.
Peru ESD 124



**IMMEDIATE PAST
PRESIDENT**
Thomas Neeley
Morton CUSD 709



ABE LINCOLN
Amy Reynolds
Rochester CUSD 3A



BLACKHAWK
Julie Wagner
Mercer County SD 404



**CENTRAL ILLINOIS
VALLEY**
Charlie Zimmerman
Washington SD 52



CORN BELT
Nick Sartoris
Pontiac THSD 90



DUPAGE
James Blair
Salt Creek SD 48



EGYPTIAN
Lisa Irvin
Opdyke-Belle Rive
CCSD 5



ILLINI
Elizabeth Sotiropoulos
Champaign CUSD 4



KASKASKIA
Kent Kistler
Brownstown CUSD 201



KISHWAUKEE
Stephen Nelson
Sycamore CUSD 427



LAKE
Odie Pahl
Gurnee SD 56



NORTH COOK
Anna Klimkowicz
Township HSD 211



NORTHWEST
Steve Snider
Eastland CUSD308



SHAWNEE
Vernon L. Stubblefield
Cairo USD 1



SOUTH COOK
Wilbur Tillman
Dolton SD 149



SOUTHWESTERN
Jeff Hewitt
Triad CUSD 2



STARVED ROCK
Carol Alcorn
LaSalle-Peru THSD
120



THREE RIVERS
Chris Trzeciak
Homer CCSD 33C



TWO RIVERS
Rodney Reif
Carrollton CUSD 1



WABASH VALLEY
Chad Weaver
Hutsonville CUSD 1



WEST COOK
Dianne Williams
Maywood-Melrose Park-
Broadview SD 89



WESTERN
Scott Vogler
West Prairie SD 103



DELEGATE ASSEMBLY AGENDA

1. Call to Order
2. Report of the Credentials Committee
3. Approval of Delegate Assembly Business Rules
4. President's Report, Simon Kampwerth Jr.
5. Executive Director's Report, Thomas Bertrand, Ph.D.
6. Financial Report, Tim Custis
7. Election of Officers
 - A. Nominating Committee Report, Thomas Neeley, Nominating Committee Chair
8. Constitutional Amendments
9. Resolutions Committee Report, Mark Harms, Resolutions Committee Chair
 - A. Consent Agenda
 - B. New Resolutions
 - C. Amended Existing Position Statement
 - D. Current Position Statements Deletions and Amendments
10. Adjournment



TABLE OF CONTENTS

2022 IASB Resolutions Committee	3
Delegate Assembly Agenda.....	4
Delegate Assembly Business Rules	6
Resolutions Procedures.....	7
IASB Advocacy Core Values	8
Nominating Committee Report	9
Constitutional Amendments.....	10
New Resolutions	12
Amended Existing Positions	14
Do Not Present	17
Current Position Statements Deletions and Amendments...	19
Current Position Statements Index.....	22
Current Position Statements.....	24
Current IASB Belief Statements.....	38
My Board Recommendations.....	39



DELEGATE ASSEMBLY BUSINESS RULES

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



RESOLUTIONS PROCEDURES

1. **Types of Resolutions** — (Article IX, Section 1) Resolutions may be either in the form of a position statement or a belief statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts. Belief statements express significant values commonly held by local boards of education; they may or may not call for action to be taken by the Association.
2. **Proposals** — (Article IX, Section 2) Resolutions for proposed position statements or belief statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.
3. **Presentation of Resolutions** — (Article IX, Section 3) The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements or belief statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly.
4. **Annual Review** — (Article IX, Section 4) The Resolutions Committee shall annually review currently in force position statements and belief statements to determine whether they are consistent with the current positions or beliefs of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement or belief statement that is not consistent with the current positions or beliefs of Association members. All position statements and belief statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.
5. **Appeals** — (Article IX, Section 5) Any Active Member, Association Division, or Association Board of Directors, that has submitted a proposal that has received a negative recommendation from the Resolutions Committee, shall have the right to appeal the decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. The committee must be in receipt of the written appeal no later than the close of business eight calendar days before the Annual Meeting of the Delegate Assembly. A majority of the delegates present and voting at the Annual Meeting of the Delegate Assembly is required for consideration of appeals.
6. **Amendments to Resolutions** — (Article IX, Section 6) Any proposed amendment to a resolution that does not meet the time requirements as set in Section 3 above shall be immediately remanded to the Resolutions Committee for consideration.
7. **Late Resolutions** — (Article IX, Section 7), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75) percent majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.
8. **Order of Resolutions** — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local State Federal Relations, and District Organization and Elections. Reaffirmation or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.



IASB ADVOCACY CORE VALUES

The Core Values, legislative priorities, and position statements guide the IASB Advocacy agenda in support of its membership and ensure a strong collective voice on the highest priority issues and concerns.

IASB is committed to an advocacy program that:

- Supports locally elected, non-partisan, and volunteer school board members in providing excellence in local school board governance based upon the Association's Foundational Principles of Effective Governance.
- Supports and protects adequate and equitable funding necessary to provide all students with access to an excellent public education.
- Promotes excellence in student achievement for all Illinois students and fair accountability for academic progress.
- Advocates for legislation that supports the physical and emotional well-being of students and staff.
- Supports a safe and secure learning environment for all; including, but not limited to one in which all are free from bullying, harassment, discrimination, and violence.
- Supports the Association's commitment to educational equity for every student.
- Promotes non-partisan member engagement and provides the tools to enhance advocacy efforts.



NOMINATING COMMITTEE REPORT

August 2022

The 2022 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:30 a.m., Saturday, November 19, 2022.

President Simon Kampwerth Jr.
Peru ESD 124

Vice President Mark Harms
Flanagan-Cornell Unit District 74

2022 NOMINATING COMMITTEE MEMBERSHIP

Tom Neeley, Chairman,
Immediate Past President

Chris Buikema
Director, Northwest Division

David Rockwell
Director, Blackhawk Division

Sheila Nelson
Director, Shawnee Division

Jim McCabe
Director, Starved Rock Division

Joyce Dickerson, Alternate
Director, South Cook Division

Liz Campbell, Alternate
Director, Three Rivers Division

IASB CONSTITUTIONAL AMENDMENTS

PROPOSED AMENDMENTS APPROVED AT THE AUGUST 27 BOARD OF DIRECTORS MEETING

IV. ELECTIONS

Section 2. Terms of Office — All elective officers shall be elected at the Annual Meeting of the Delegate Assembly. The term of office of officers shall be ~~one two years~~. Each officer may serve no more than ~~one two consecutive one two-year terms~~ or until their successors are elected and qualified, and offices shall be assumed at the close of the Annual Meeting of the Delegate Assembly.

Rationale for Amendment to Article 4.2

IASB elected officers currently serve a one-year term. Each officer may not serve more than two consecutive one-year terms. In every case the incumbent officer has been elected for a second year. The transition to a single two-year term eliminates uncertainty concerning the leadership of IASB, the need for an annual nomination process, and annual candidate interviews.

IX. RESOLUTIONS

Section 3. Presentation of Resolutions — The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which proposals are to be presented to the Delegate Assembly; and whether they are presented as position statements ~~or belief statements~~. However, all resolutions that are timely submitted to the Resolutions Committee according to Section above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly. All proposals require a two-thirds affirmative vote by the Delegate Assembly for passage.

Rationale for Amendment to Article 9.3

“Belief” statements will be replaced by IASB Core Values that will guide the Association’s advocacy.

The current political climate in Illinois, along with the existing number of position statements (150+) and the volume of resolutions each year do present some challenges for the Association’s advocacy work.

IASB has a history of the grass roots resolutions process and encourages members to submit proposals. However, the number of proposals received each year coupled with the current simple majority requirement for passage raises the possibility of the addition of numerous new position statements that can dilute advocacy efforts and result in more division among members over contentious issues.

The table below illustrates the five-year history of proposals brought before the IASB Delegate Assembly.

Year	Number submitted	Number approved
2021	23	16
2020	12	8
2019	18	15
2018	8	5
2017	8	5

The table below illustrates the five-year trend of voting delegates to the IASB Delegate Assembly. IASB currently has 848 member boards. A simple majority of delegates present is required to pass a resolution or belief statement.

Year	Number of voting delegates
2021	411
2020	*278
2019	441
2018	391
2017	367

*virtual DA

Based upon the 411 delegates to the 2021 Delegate Assembly, 206 votes could pass an advocacy position statement. While one could argue that this is how democracy works, it can put the Association in a very precarious legislative position in which staff are advocating for or against legislation that a clear majority of the membership may or may not support. It is imperative that IASB has strong support from its membership for legislative positions and a higher threshold for passage ensures a high level of support and a more focused legislative agenda.

IX. RESOLUTIONS

Section 5. Appeals — Any Active Member, Association Division, or the Association Board of Directors, that has submitted a proposal that has received a negative recommendation from the Resolutions Committee, shall have the right to appeal the decision(s) of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. ~~The committee must be in receipt of the written appeal no later than the close of business eight calendar days before the Annual Meeting of the Delegate Assembly. A majority of the delegates present and voting at~~

~~the Annual Meeting of the Delegate Assembly is required for consideration of appeals. An appeal must be filed in accordance with the rules established by the Resolutions Committee and approved by the Board of Directors. Passage by supermajority or three-fifths of delegates voting at the Annual Meeting of the Delegate Assembly is required for consideration of appeals. All appeals require a two-thirds affirmative vote by the Delegate Assembly for consideration.~~

Rationale for Amendment to Article 9.5

The current language allows for an appeal of a negative recommendation to be submitted up to eight days prior

to the annual IASB Delegate Assembly. This presents major logistical challenges prior to the meeting and often delays the preparation of materials necessary for the Delegate Assembly. This proposed amendment would allow the Resolutions Committee to establish through its rules the deadline for appeals. These rules would be approved annually by the IASB Board of Directors and distributed to the membership well in advance of the deadline.

The supermajority requirement for the consideration of appeals matches the proposed amendment requiring a higher threshold of affirmative votes by delegates outlined in the proposed amendment to Article 9.3.

NEW RESOLUTIONS

1. Fund Balances-Miller Ratio Adjustment
2. Alternative Fueled School Bus Funding
3. Firearm Dealer Location

FINANCING PUBLIC EDUCATION – LOCAL

1. Fund Balances-Miller Ratio Adjustment

Submitting District: Homer Community Consolidated School District 33C

BE IT RESOLVED THAT the Illinois Association of School Boards shall request that the Illinois legislature consider legislation barring claims for excessive accumulations when a school district's Miller Ratio of amounts available to average annual expenditures is less than 3.0.

District Rationale: Current Illinois law allows for Illinois taxpayers to file suit for an "excessive accumulation" when the fund balance of a school fund account exceeds the fund's average annual expenditures from the previous three fiscal years. This ratio of amounts available to average annual expenditures is commonly referred to as the Miller Ratio. The intention of the Miller Ratio is to limit local units of government from excess fund balance accumulation. While we recognize the need to ensure responsible taxation and the limitation of excess fund balance, we also believe that the current permissible Miller Ratio of only 2.0 in effect has the potential to have a detrimental impact on school district finance. School districts are often required to base year-to-year budgets on long-term financial projections and forecasts. In order to provide for long-term fiscal stability, many school districts elect to budget conservatively given the potential for fluctuation of revenues and expenses that is inherent with long-term financial projections. The current permissible Miller Ratio of 2.0 thereby serves as a disincentive for schools to maintain the healthy fund balances necessary to address foreseeable spending needs by exposing the district to suit for any fund balances that exceed the current ratio. Further, when an objector files suit against a district on the basis of the Miller Ratio, the district is subject to additional legal fees associated with resolving the suit. Finally, if the objector's suit is successful, the district is required to pay the objector based on the judgment. This in effect removes monies from the school accounts to result in a fund balance decrease, rather than redistribution to other school funds as would be a more appropriate budgetary correction.

The legislature recently amended the Township Code to permit townships to have Miller Ratios of 2.5. See 60 ILCS 1/85-65 "Accumulation of Funds" under the IL Township Code.

Sec. 85-65. Accumulation of funds. Township funds, including, but not limited to, general assistance funds and excluding the township's capital fund, shall not exceed an

amount equal to or greater than 2.5 times the annual average expenditure of the previous 3 fiscal years.

(Source: P.A. 102-231, eff. 7-30-21.)

Almost all Illinois law involving the Miller Ratio pertains to township governments. Thus, any change in the standard for townships should be equally applicable to school districts. Furthermore, given a school district's extensive staffing, student and service needs, school districts need the flexibility to accumulate funds up to a Miller Ratio of no less than 3.0.

Resolutions Committee Analysis: The Committee agreed with the testimony indicating that similar to the statutory level of 2.5 times annual expenditures that townships sought to lessen future fund balance taxpayer objections, school districts may be in a better position if they also worked to enact a level up to the 3.0 level established by case law. The Illinois Supreme Court held that "a fund balance in excess of two or three times the annual expenditure in the fund is illegal." *Central Illinois Public Service Co. v. Miller*, [42 Ill. 2d 542, 248 N.E. 2d 89](#) (1969) Currently, no statutory provisions specifically encourage taxpayers to seek objection to excessive school district fund balances. Illinois law does not establish minimum or maximum fund balances. Information shared in testimony and discussion indicated that there are tax objection groups who file tax objections when a taxing districts report fund balances over two times annual expenditures.



The Resolutions Committee RECOMMENDS DO ADOPT.

FINANCING PUBLIC EDUCATION – OTHER

2. Alternative Fueled School Bus Funding

Submitting District: Naperville Community Unit School District 203

BE IT RESOLVED THAT the Illinois Association of School Boards shall urge the state and federal governments to provide funding to school districts for transitioning to zero-emission school buses, or low-emission school buses when a district can demonstrate that zero-emission buses are not practical, and for green charging infrastructure in order to reduce school children's exposure to harmful pollutants from diesel emissions.

District Rationale: Transportation funding is a key priority for the IASB as nearly one million school children in districts across the state use bus transportation. Currently, nearly all school buses in the state have conventional diesel engines. Exposure to diesel emissions can have a negative impact on students' health and school performance and a negative


impact on the health of the bus drivers and teachers and staff on bus duty. Thus, reducing exposure to diesel emissions from school buses supports the physical wellbeing of students and staff. Diesel emissions contain a number of pollutants, including nitrogen oxides (NOx), fine particulate matter (PM), and various hydrocarbons. These pollutants are known to cause or exacerbate respiratory and cardiovascular health issues in people of all ages, and studies have shown that they can predispose school-age children to asthma and wheeze. Moreover, studies have linked NOx and PM air pollution to reduced lung function in children and to impacts on children's neurological systems and brain development, including reduction in working memory and cognitive function. A 2019 study at Georgia State University directly linked diesel bus emissions to school performance and respiratory health, finding that retrofitting buses to reduce emissions led to increased test scores and improved aerobic capacity. Additionally, a 2015 study at the University of Michigan showed lower absenteeism, especially among those with persistent asthma, after buses transitioned to clean technologies and fuels. In addition to the health and school performance benefits converting to clean bus technologies would provide to the nearly one million Illinois school children in districts across the state who use bus transportation, converting to zero emissions buses would significantly reduce greenhouse gas emissions and would improve air quality in communities across the state, leading to wider public health benefits.

While zero-emissions buses, especially electric buses, should be the focus, we recognize that these buses may not yet be practical for some districts, especially rural districts covering large areas. This was a concern raised by the IASB Resolutions Committee in 2021 on a resolution for funding only electric buses. Therefore, this resolution would allow districts that can make the case that zero-emission buses are not feasible to apply for funding for low-emission buses instead.

On-site or local clean charging infrastructure should also be funded to ensure that the electricity is coming from renewable sources. Solar panels are an especially attractive solution since schools tend to have large, flat roofs, and electricity generated by the solar panels could be used to power schools when not charging buses. Over the lifetime of the buses and charging infrastructure, school districts would likely see cost savings overall between the reduced maintenance and fuel costs for the buses and the reduction in utility bills by generating some electricity on site.

Resolutions Committee Analysis: The Committee understood and agreed with many of the points the district shared in testimony and with submitted rationale. However, the Committee was concerned that the current transportation reimbursement formula does not fully support the reimbursement costs and questioned how the funds would be found or diverted to fund a new program. They recognized that financial support for this endeavor would

mean funding not only the cost of new buses but also the cost of a charging infrastructure. Consideration regarding the challenges of rural and urban settings was also discussed, giving notice that analysis would need to be sought to ensure funds were sufficient to support all types of school district transportation needs.

 The Resolutions Committee RECOMMENDS DO NOT ADOPT.

LOCAL-STATE-FEDERAL RELATIONS


3. Firearm Dealer Location

Submitting District: Mundelein Consolidated High School District 120

Statement of Resolution: The Illinois Association of School Boards shall support and advocate to expand and amend legislation of the existing Public Safety Firearm Dealer License Certification Act (430 ILCS 68) to increase the distance a gun store or any retail facility selling firearms and/or ammunition may be located in relation to a school, pre-school, or day care facility from 500 feet to 1,500 feet.

District Rationale: Gun and ammunition sales have been increasing at significant rates across the country, driving heightened demand for retail locations for gun stores. Given these trends, it is appropriate for the legislature to revisit our established laws regarding gun sale licensure. This is an important moment for reinforcing the initial intent of the current law, which is to ensure a safe zone or physical buffer between the location of gun sales and schools. This resolution is not a comment on the value of gun ownership, gun control, or gun sales to our communities, but a recognition of changing gun market dynamics and the value of responsible zoning and school safety. Although IASB often prioritizes those laws that impact what happens within a school, and this law seems to impact activity beyond a school's geographic boundary, the location of an increased number of gun sales in close proximity to a school has a very real impact on the sense of safety of students and staff while they are at school. In this moment of pursuit of enhancements to the mental health of our Illinois students, the psychological and physical distance of gun sales from schools is tantamount to students' real and perceived sense of safety.

Resolutions Committee Analysis: The committee was concerned with the process for exemptions for current firearms dealers within the 1,500-foot radius and who all might fall under the definition of a firearms dealer. The committee understood the point about the trauma that might be caused by seeing gun advertisements from the classroom but thought a different statement about firearm advertising might be more impactful than increasing the radius for firearms dealers.

 The Resolutions Committee RECOMMENDS DO NOT ADOPT.

AMENDED EXISTING POSITIONS

4. Capital Grant Fund for School Buildings

5. School Safety Fund

6. Involvement with Candidates for Public Office

7. Mandates Review Committee

8. Financial Contributions for School Board Elections

FINANCING PUBLIC EDUCATION – STATE

4. Capital Grant Fund for School Buildings

Position Statement 2.11 - Capital Funding for School Construction

2.18 – School Construction Grant Program

Submitting District: Glen Ellyn School District 41 and Mercer County CUSD 404

2.11 Capital Funding for School Construction

The Illinois Association of School Boards shall actively work with the Illinois General Assembly and the Illinois State Board of Education to increase capital funding for public school infrastructure improvement and development allocating School Construction Grant funds every year. Providing a Capital Grant Fund to address shortage of classroom space due to population growth and repair and maintenance needs of aging buildings. IASB shall advocate that the General Assembly study and consider additional forms of financial revenue for school construction needs, including but not limited to sales tax revenue. Any new revenue shall supplement current school construction funds, not supplant them.

2.18 School Construction Grant Program

The Illinois Association of School Boards shall continue to support the current School Construction Grant Program and its provisions for grant applications, grant entitlements, grant awards, and local school district authority to select architects, engineers, contractors, and laborers. All school districts with an approved school construction grant entitlement shall be paid the amount of the entitlement in its entirety before a new school construction program can be implemented. Funding should be dispersed to school districts based on criteria of 1) a district's "percent fully funded" number, based on the Evidence Based Funding Model, 2) a district's borrowing capacity, 3) a district's EAV per pupil, and 4) age of existing educational facilities (not to include sports facilities). School districts shall receive a priority ranking within 90 days of the end of the current year's application cycle. The Illinois State Board of Education shall priority rank, by grant year, all school districts that have been waiting for longer than 90 days for school construction grant funds. (Adopted 2006, Amended 2014, Reaffirmed 2015)

District Rationale: State law requires the Illinois State Board of Education (ISBE) and the Capital Development Board (CDB) to file a comprehensive assessment report of the capital needs of all school districts to the General Assembly every two years. Findings from 2020 indicate that 251 responding districts needed a combined \$6.9 billion, averaging nearly \$27.5 million per district, for construction needs for new buildings, additions, and general repair. These findings indicate widespread capital improvement needs throughout Illinois.

This resolution meets two of the IASB Advocacy Core Values. It supports and protects adequate and equitable funding necessary to provide all students with access to an excellent public education, and it supports the Association's commitment to educational equity for every student. Providing state funds for capital projects would help growing districts meet the space needs of their expanding populations, and it would help older, established districts replace or maintain their aging buildings for the safety and well-being of their students and staff.

Resolutions Committee Analysis: The Resolutions Committee heard testimony from the submitting districts regarding Capital Grant Fund for School Buildings and School Construction Grants Continuing Appropriation. The two resolutions were similar in scope recommending funding for capital needs. The committee amended current Position Statements 2.11 and 2.18 to address both submitting districts' intent. The two submitted resolutions were combined. Both districts agreed to merge.



The Resolutions Committee RECOMMENDS DO ADOPT.

FINANCING PUBLIC EDUCATION – STATE

5. School Safety Fund

Position Statement 2.27 – School Safety Grant Program


Submitting Districts: Grayslake Community High School 127, Lake Forest CHSD and Lake Forest School District 67

The Illinois Association of School Boards shall advocate for the creation and funding of a school safety grant program at the federal and state level that would assist school districts to support all costs of a comprehensive school security enhancements including, but not limited

to, cameras, technology, infrastructure, security personal, staff training, and maintenance. Priority in the distribution of grants shall be based on both geography (school districts with lengthy response times from first responders) and financial need (Tier I and Tier II districts based on the Evidence-Based Funding model in that order) would receive priority in the awarding of the grants. In addition to grant funding, IASB shall support the establishment of state and federal resources to assist in establishing best practices, implementation, and monitoring for continued improvements to further enhance policies and procedures to increase school safety.

District Rationale: The threat of gun violence in schools has increased dramatically over the last two decades, and there have been no sustained funding sources to assist schools in making capital improvements or hiring additional security staff that keep students safe from such threats. The inequitable public school funding mechanism in Illinois schools guarantees that some districts will be able to make improvements to safety and security at the local level, while others will not. With no other additional funding, school districts that choose to make safety improvements will do so at the local level and at the expense of other educational programs. Because every student in Illinois deserves to be safe from gun violence at school, we call on the Illinois State Legislature to materially support all districts in improving safety.

Resolutions Committee Analysis: The final recommendation of the resolution was as an amendment to current Position Statement 2.27. Ultimately, the committee agreed with the original language that included equity in the process.

 The Resolutions Committee RECOMMENDS DO ADOPT

LEGISLATIVE ACTIVITY

6. Involvement with Candidates for Public Office

Position Statement 3.02 – Candidate Support

Submitting District: Indian Prairie School District 204


3.02 – Candidate Legislation Position Support

The Illinois Association of School Boards shall actively encourage and assist school board members to effectively evaluate legislative positions relative to public education as they affect of legislative candidates relative to public education and to support those candidates who have demonstrated understanding and support for the principles of school management to ensure the best education for public school students in Illinois.

District Rationale: As elected trustees of local public education, School Boards and their individual members should be actively participating in the legislative process as it relates to school board operations and public education. IASB should encourage this involvement and assist in evaluating legislative positions. In its Foundational Principles of Effective Governance, Code of Conduct and

Belief Statement, IASB emphasizes the importance of elections remaining non-partisan as this leads to effective governance and consideration of the whole community and all students. IASB should not be involved in evaluating individual candidates. This amendment is based on the principle of nonpartisanship, by supporting analysis of legislative positions rather than individual candidates.

Resolutions Committee Analysis: The Committee discussed the intent of the current Position Statement 3.02 in relation to the proposed amendment and felt the current language should remain.

 The Resolution Committee RECOMMENDS DO NOT ADOPT

LOCAL – STATE – FEDERAL RELATIONS

7. Mandates Review Committee

Position Statement 6.02 – Periodic Review of State and Federal Mandates


Submitting Districts: Lake Forest CHSD 115 and Lake Forest SD 67

The Illinois Association of School Boards shall support legislation for the creation of a Committee on Mandate Review. IASB shall support at the state and national level periodic review of all mandates, rules, and regulations affecting local districts. Such mandates, rules, and regulations should be broad in scope providing great flexibility in implementation, eased or reduced during periods when state supporting funds are unavailable or reduced, and eliminated if not of benefit to educational opportunities and outcomes. All mandates shall be subject to a sunset provision.

District Rationale: The district requested creation of a Committee on Mandate Review that would include a representative group to examine all aspects of current, newly proposed and the process for future educational mandates. The group would provide a comprehensive view of mandates, including complete costs of all parties; implementation resources required; duplication and recommendations for removal; existing waiver process participants; and recommendations to improve and simplify meaningful use of the mandate waiver process, that enhances abilities for districts to apply for and gain greater local control of education (not waivers which create greater burdens for both districts and ISBE). Additionally, legislators and ISBE will create an estimated financial note process with greater visibility of all projected costs of all stakeholders for all future mandates being considered by legislators. Lastly, the inclusion of a timing or sunset provision for all mandates, so that there is visibility to the current purpose of new mandates and an understanding of future demands and needs that may change and thereby allowing for understanding if certain mandates should continue or be allowed to naturally expire or transition into a different condition.

This is a current legislative priority of districts 115, 67, and 65 and this effort is to expand knowledge of the working being done with ED-RED and other parties to include IASB and the other states' school boards to create greater momentum for the cause of reducing the mandate burdens and all of the elements surrounding the process.

Resolutions Committee Analysis: The Resolutions Committee believed many of the points raised in the resolution on mandates are currently reflected in IASB Position Statement 6.02. Position Statement 6.02 was amended to include additional language the district brought forth.

 The Resolutions committee RECOMMENDS DO ADOPT.

DISTRICT ORGANIZATION AND ELECTIONS

8. Financial Contribution for School Board Elections

Position Statement 7.07 – Election Schedules

Submitting District: Indian Prairie School District 204

7.07 Election Schedules School Board Elections non-partisanship

The Illinois Association of School Boards shall continue to support the non-partisan election of school board members at a non-partisan election. IASB strongly believes that school board candidates should not solicit, accept, or receive either a donation or financial contribution from special interest groups, political action committees or political parties.


District Analysis: School board elections must remain non-partisan. School boards are not a place for politics. Rather a school board's job is to maintain the interest of the community and its students. The IASB Code of Conduct has 12 standards and principles. IASB Code of Conduct #12 defines a school board member's "primary work" as "clarifying the district purpose, direction and goals, and monitoring district performance". This is accomplished

through effective governance. Effective governance is negatively impacted if a school board candidate is influenced by special interest groups, PACS or political parties.

The Foundational Principles of Effective Governance clearly state - "As a corporate entity charged by law with governing a school district, each school board sits in trust for its entire community." The Foundational Principles further state - "A board in touch with community-wide concerns and values will serve the broad public good rather than being overly influenced by special interests." IASB Code of Conduct #1 states that board members will "represent all school district constituents honestly and equally and refuse to surrender my responsibilities to special interest or partisan political groups". IASB Belief Statement 5 states "The Illinois Association of School Boards believes strongly in the non-partisan election of local school boards." Having partisan elections is inconsistent with the Fundamental Principles of Effective Governance, IASB Code of Conduct, and IASB Belief Statement 5.

Having special interest groups, PACs and political groups influencing an election also undermines IASB policy 6.01 (local control) which discourages federal and state courts and agencies from depriving local school districts of decision-making powers. Partisan elections encourage national and state political conflicts into local governance. Federal and State political organizations, PACs and special interest groups would use local school board elections as a means to gain influence in local government elections. Recent changes to allow partisan school board elections in other States make it imperative to reaffirm the importance of public education remaining non-partisan and locally focused. Therefore, this position statement needs to be amended.

Resolutions Committee Analysis: The Resolutions Committee agreed to add non-partisanship to the title and to add a section regarding school board candidates not accepting contributions from partisan groups.

 The Resolutions Committee RECOMMENDS DO ADOPT.

DO NOT PRESENT

9. School Construction Grants Continuing Appropriation

10. Child Safe Gun Storage

11. Funding for School Security

12. Special Education Funding and Task Force

13. Charter Schools At Risk Students

14. Charter Funding Methodology

15. Charter Renewal Process

16. Style Guide for Gender Neutral Language

Per the IASB Constitution that has been approved by the IASB Board of Directors, the Resolutions Committee has the authority to recommend Do Adopt, Do Not Adopt or Do Not Present a Resolution. The following Resolutions were recommended as Do Not Present at the Resolutions Committee meeting in August and will not be presented at Delegate Assembly. They are included in this report as informational only.

9. School Construction Grants Continuing Appropriations

Submitting District: Mercer County CUSD #404

Statement of Resolution: The Illinois Association of School Boards shall support and advocate for legislation that mandates the State of Illinois allocate School Construction Grant funds EVERY YEAR, and that such funding should be dispersed to school districts based on criteria of 1) a district's "percent fully funded" number, based on the Evidence Based Funding Model, 2) a district's borrowing capacity, 3) a district's EAV per pupil, and 4) age of existing educational facilities (not to include sports facilities).

Resolutions Committee Analysis: Because this resolution was similar to the new Resolution - Capital Grant Fund for School Buildings, the two were combined into one resolution, which will be forwarded to the Delegate Assembly.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

10. Child Safe Gun Storage

Submitting District: Glen Ellyn School District 41

Statement of Resolution: The Illinois Association of School Boards shall support and advocate for legislation which strengthens child safe gun storage laws in the state of Illinois, requiring gun owners to store firearms, whether they are loaded or unloaded, in a securely locked container, if a person under the age of 18 has unrestricted access to the location where it is stored.

Illinois prohibits any person from storing or leaving his or her firearm unlocked and accessible to a minor under the age of 14 if that person knows or has reason to believe that the minor under the age of 14 who does not have a Firearm Owner's Identification ("FOID") card is likely to gain access to the firearm and the minor causes death or great bodily harm with that firearm.

Resolutions Committee Analysis: Under current Resolutions Committee Special Rules, proposals that are substantially the same as the proposed position or belief statement that failed to pass the Delegate Assembly the prior year must receive a two-thirds affirmative vote from the Resolutions Committee to be presented at the Delegate Assembly. That threshold was not met, and a motion to Do Not Present prevailed. Due to this motion, the district can resubmit this resolution, or one substantially similar next year, and it will not have to meet the two-thirds threshold.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

11. Funding for School Security

Submitting Districts: Lake Forest CHSD and Lake Forest School District 67

Statement of Resolution: The Illinois Association of School Boards shall support federal legislation with state legislative support to create a national fund for the next 10 years to support all costs of a comprehensive school security approach, including but not limited to: Cameras, Technology, Infrastructure, Security Personal, Training & Ongoing Yearly Staffing & Maintenance. This fund would be available to all schools along with federal and state resources to assist in best practices, implementation, and monitoring for continued improvements so as to create the greatest possible path for security to our most vulnerable aged population.

Resolutions Committee Analysis: The committee agreed with several points in this resolution and combined the language with another resolution (School Safety Fund) to provide an amendment to current Position Statement 2.27.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

12. Special Education Funding & Task Force

Submitting Districts: Lake Forest CHS District 115
Lake Forest School District 67

Statement of Resolution: The Illinois Association of School Boards shall support a more aggressive stance on improving the current federal and state funding for all special education responsibilities currently and in the future for our Illinois school districts. Additionally, creating a task force to examine and report on the best practices of special education and adjusting current funding procedures to remove competing incentives to schools to choose less desired educational methods.

Resolutions Committee Analysis: While the committee agreed with many ideas presented in the resolution, they felt it was already addressed in the current Position Statement 2.04, and the task force section is unclear. The committee recommends submitting the resolution in the future with additional specifics regarding the task force.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

13. Charter Schools At-Risk Students

Submitting District: Woodland Community Consolidated School District 50

Statement of Resolution: The Illinois Association of School Boards shall urge the adoption of legislation that defines the special expectations of charter schools to educate at-risk students, including the requirement that the charter school's programs and operations be specifically designed to attract and services at-risk students and that the charter school be required to report to the public its progress in achieving these expectations.

Resolutions Committee Analysis: While the committee agreed with the district and understands the difficult situation faced, the committee believes this resolution duplicates current Position Statement 1.17. The language of the position statement is identical to what the district presented as a belief statement. IASB will continue to advocate for the ideals submitted in the resolution.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

14. Charter Funding Methodology

Submitting District: Woodland Community Consolidated School District 50

Statement of Resolution: The Illinois Association of School Boards shall "Urge the adoption of legislation that creates a methodology for the funding of State Authorized Charter School which shall not have a negative financial impact of the host district, particularly in the spirit of evidence-based funding and which shall minimize the anti-consolidation effects of charter school authorization."

Resolutions Committee Analysis: While the committee agreed with the district and understands the difficult situation faced, the committee believes this resolution duplicates current Position Statement 2.25. The language of the position statement is identical to what the district proposed as a belief statement. IASB will continue to advocate for the ideals submitted in the resolution

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

15. Charter Renewal Process

Submitting District: Woodland Community Consolidated School District 50

Statement of Resolution: The Illinois Association of School Boards shall "Urge the adoption of legislation that allows for participation of the host school district in the charter school renewal process for State Authorized Charter Schools."

Resolutions Committee Analysis: While the committee agreed with the district and understands the difficult situation faced, the committee believes this resolution duplicates current Position Statement 1.16. The language of the position statement is identical to what the district submitted as a belief statement. IASB will continue to advocate for the ideals submitted in the resolution.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

16. Style Guide for Gender Neutral Language

Submitting District: Aptakisic-Tripp CCSD 102

Statement of Resolution: The Illinois Association of School Boards shall adopt a style guide for proposed legislation and PRESS review that eliminates gendered pronouns and replaces them with direct reference to the role being referenced in the document (e.g., the superintendent or designee would always be referenced as such and never as he/she). Additionally, references to "each" or "both" genders would be replaced with "all" genders. References to "opposite" gender would be replaced with "not of the same" gender.

This style guide should be immediately implemented in new, proposed legislation and in all updates to PRESS Policy as the policies come up for review, either through the regular review process or as a policy is revised.

Resolutions Committee Analysis: The Committee feels the submission is an internal business function best addressed with the Board of Directors and does not direct the Association's advocacy efforts. A request for consideration will be sent to the IASB President, Simon Kampwerth.

⊗ The Resolutions Committee RECOMMENDS DO NOT PRESENT

CURRENT POSITION STATEMENTS DELETIONS AND AMENDMENTS

The Illinois Association of School Boards' resolutions process results in the adoption of several new position statements each year. The IASB Constitution (Article X, Resolutions, Section 3, Annual Review) and the Resolution Committee special rules, requires that the Resolutions Committee "annually review all position statements and resolutions in force."

Please review the following recommendations. Some position statements are no longer needed because the objective has been accomplished, some are issues that may never be accomplished, and some simply are no longer relevant because of the passage of time.

1.10 Every Student Succeeds Act Student Information Sharing Military Recruitment (D)

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

Rationale: Amend. Position has been updated numerous times to reflect changes to the Federal law and new administration renames of the education section of the law. Amendment suggestions will negate the need for an amendment as each administration renames the statute.

1.11 School Attendance Days (D)

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

Rationale: Delete. Section 105 ILCS 5/10-19 of the School Code provides that "Each school board shall annually prepare a calendar for the school term..." Illinois State Board of Education (ISBE) allows school districts to adopt calendars for underlying schools to follow different calendars, as long as each school's calendar meets the minimum number of attendance day requirements set forth in law. If a school district adopts a district calendar allowing for different calendars for buildings or otherwise, the district must officially code for reporting purposes, based on what the majority of students are doing that day. This information effectively addresses the intent of the position statement, making it no longer necessary.

2.08 Permissive Rate Equalization (D)

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

Rationale: Delete. 105 ILCS 5/27-2 establishes the maximum property tax rates for school districts. Several school funding models, post 1965 have been adopted resulting in changes to this law, increasing the statutory maximums over time. In addition to changes in the school funding formula, Illinois relies on local property taxes for the bulk of the funding for our schools, over 60%. Enactment of the Property Tax Extension Limitation Law (PTELL) in 1992 impacted rates that determine the bulk of the local share of school funding. The enactment of the Evidence Based Funding Formula (EBF) in 2017, utilizes evidence-based education practices as the driver of state resources for schools. It is unlikely that this rate equalization directive remains applicable in 2022 given the impact of PTELL and the funding formula based upon an adequacy target, utilizing investment cost factors that reflect the general intent of this position. Given our current funding realities, significant data analyses to study the impact of an automatic statutory increase in the maximum rate for unit school districts would be required to carry out this directive and would likely find it inapplicable.

2.19 School Construction Grant Index (D)

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

Rationale: Delete. The provision for access to grants for Cooperative High Schools (105 ILCS 5/10-22.22c and 105 ILCS 230/5-5) remained untouched in the recent amendments to the School Construction Grant Program in PA 102-0723 (HB 3637). Position Statement 2.19 includes references applicable to school districts seeking facilities for cooperative high schools planning to build after 2006, therefore not eligible for conditional grant awards for projects not previously promised funding through the 2004-2006 grant entitlement process. Amendments to the Act in PA 102-0723, do not change the provision "The average grant index of those school districts shall be used as the grant index for the newly reorganized district or cooperative high school" that this position seeks. However, given that the School Construction Grant program experienced a comprehensive amendment, thoroughly discussed including a task force and much legislative deliberation, it is unlikely that this position statement can be realized.

~~2.21 Non-Resident Student Tuition (D)~~

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

Rationale: Delete. 105 ILCS 5/10-20.12a already provides that if a student becomes a non-resident during a school term, the student must be permitted to attend school without paying tuition until the end of the term.

~~2.43 Property Tax Cap Expiration (D)~~

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

Rationale: Delete. PTELL has been in force for nearly 30 years, making the provisions of this position statement, not only unlikely, but in addition to changes that have been enacted over time, completely unworkable.

~~2.47 PTELL — Debt Service Extension Base (D)~~

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

Rationale: Amend. Removed reference to specific legislation from 2011.

~~2.48 PTELL No Penalty For Under Levy (A & D)~~

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

Rationale: Delete. PA 102-0895 (SB 1975) provides a version of this initiative. Since the adoption of this position statement IASB staff has been vigilant in having the issue introduced in various bills since 2012. The version adopted in PA 102-0895,

35 ILCS 200/18-190.7 enacts many of the provisions in this position statement with some limitations. Most importantly, it enacts what has been sought by this position statement, allowing school districts that choose to abate through a process of “under levy” and recapture, i.e. “aggregate extension limit” means the taxing district’s last preceding aggregate extension if the district had utilized the maximum limiting rate permitted without referendum for each of the 3 immediately preceding levy years.

~~2.54 State And Local Federal Tax Deduction (A)~~

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

Rationale: Amend. Broaden definition of Coalition removing NSBA and review regarding recent federal tax law.

~~2.58 Transportation For Private School Students (D)~~

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

Rationale: Delete. To date, legislation has not been brought forward on this issue. Given the complexity and unlikely success compelling private schools and charter schools to conform to the public school’s schedule called for in this position statement, deletion of Position Statement 2.58 is recommended.

~~4.01 Self-Insure Risk (Z)~~

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

Rationale: Delete. Due to changes surrounding tort immunity since this position statement has been adopted and the fact that it has been nearly 30 years since adoption without any updates deletion is recommended for Position Statement 4.01.

~~5.12 School District Police Force (D)~~

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

Rationale: Delete. The position statement was adopted to provide Peoria CUSD 150 with IASB support, with the hope that it would help them address the issue in their area. Because of its narrow scope, it could be deleted at this time.

~~6.10 Design Profession Selection~~

~~The Illinois Association of School Boards shall support legislation in the Illinois General Assembly amending or repealing the Local Government Professional Services Selection Act, or any other applicable laws, rules, or~~

~~regulations, to the extent necessary to permit Illinois school boards to solicit, and to permit licensed architects, engineers, and land surveyors to submit cost proposals for these professional services as part of a school board's design professional selection process. (Adopted 1997)~~

Rationale: Delete. Earlier this year, the Service Associates Executive Committee contacted IASB staff and leadership requesting deletion. The Committee has had several discussions about the Qualifications Based Selection process as it pertains to Position Statement 6.10 and on the design profession selection process. The following rationale was provided by the Service Associates. Whereas IASB Service Associates represent a wide range of expertise, offering a wealth of knowledge to the Association and its member school boards by providing advice and information to IASB staff and directors on legislative and administrative matters:

- Therefore, since architects and engineers are called on to provide professional opinions, advice, direction and oversight to the planning, design, maintenance, and upkeep of the facilities and grounds that are dedicated to the education of Illinois students, it is distinctly to the advantage of local boards of education to select these licensed professional advisors on the basis of their expertise, experience, and unique capabilities, exclusive of the pressures of limiting their time and value brought about by lowest initial understanding of the cost of services.
- Therefore, once the architects and/or engineers determine the specific nature and scope of work necessary to meet or exceed the needs and desires of the district, the open and competitive nature of construction bidding will afford the district the most economical price, for the planned work

or project. Once a design professional has been properly selected through the Qualification Based Selection (QBS) Process, the district is free to negotiate the cost of services with the selected firm in a professional manner.

- Thus, the two-step process of hiring a design professional to ensure quality and value and then competitively bidding construction and work will deliver the best outcome of meeting the quality/value needs at the lowest cost.
- School districts are well networked, including via IASB and Illinois ASBO, and school district administrators typically contact other school districts as to learn what those districts are paying for services associated with their specific scope. This QBS Process has been adopted by local, state, and federal agencies across the nation in response to verified success and testimony to best represent the public client interest in quality, time, and cost.

6.21 E-Learning Election Days (Z)

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

Rationale: Delete. A school district is allowed to conduct E-Learning Days due to their facilities being used as a polling place. We can delete this position statement as we achieved successful enactment. 105 ILCS 5/10-20.56 <https://www.ilga.gov/legislation/publicacts/102/102-0697.htm>

CURRENT POSITIONS INDEX

Abatements for Home Builders (2.46).....	30	Impact Aid (Student Housing) (2.39).....	26
Administrative Caps (6.12).....	35	Impact Fees for Residential Development (2.39).....	30
Alternative Schools (2.15).....	27	Indigenous People Curriculum Inclusion (1.20).....	25
Annexing District Requirements (7.03).....	37	ISBE Oversight Agreement (2.22).....	28
Background Checks-Substitute Teachers (5.13).....	34	ISBE Rules and Regulations Review (6.07).....	35
Bidding Contracts — Local Bidders (6.16).....	35	Life Safety Fund Use (2.60).....	31
Bilingual Education (6.13).....	35	Limited Bill Introductions (3.03).....	32
Bilingual Education Options (1.13).....	25	Local Control (6.01).....	34
Board Member Involvement (3.01).....	32	Local Control Pandemic (6.22).....	36
Board Member — Travel Reimbursement (4.02).....	33	Local Legislative Visits (3.07).....	32
Board Rights (5.01).....	33	Local Tax Collection and Distribution (2.13).....	27
Bond and Interest Levy (2.40).....	30	Local Taxes on School Districts (2.41).....	30
Budget Stability for School Districts (3.09).....	32	Longitudinal Data Systems (1.19).....	25
Business Enterprises-Minority Owned (4.05).....	33	Mandate Cost and Periodic Review (6.19).....	36
Candidate Support (3.02).....	32	Multi-County School District GSA Offset (2.23).....	28
Cannabis Sales (2.62).....	32	Non-Public School Funding (2.56).....	31
Capital Funding for School Construction (2.11).....	27	Non-Public Student Reporting (2.57).....	31
Categorical Reductions Prospective Only (2.24).....	28	Non-Resident Student Tuition (2.21).....	28
Changes in School Accounting Practices (2.37).....	30	P.E. Exemption for Show Choir (1.04).....	24
Charter School-Renewal of Charters (1.16).....	25	Pension — Normal Cost Shift (2.50).....	31
Charter Schools-At Risk Students (1.17).....	25	Periodic Review of State and Federal Mandates (6.02).....	35
Collective Bargaining (5.03).....	33	Permissive Rate Equalization (2.08).....	26
Constitutional Amendment on School Funding (2.20).....	27	PTELL — Debt Service Extension Base (2.47).....	31
Constitutional Convention Support (6.15).....	35	PTELL — No Penalty for Under Levy (2.48).....	31
Corporate Personal Property Replacement Tax (2.05).....	26	Physical Education (1.03).....	24
Curricular Material Determination (1.02).....	24	Polling Places in Schools (7.08).....	37
Data Utilization (3.06).....	32	Preschool Programs (1.06).....	24
Design Profession Selection (6.10).....	35	Pre-service Teacher Education and Licensure in Literacy (5.16).....	34
Detachment from Unit District (7.04).....	37	Prevailing Wage Act (5.05).....	33
Discipline for Special Education Students (1.07).....	24	Priority and Support (2.01).....	26
District Reorganization (7.01).....	36	Property Tax Assessment and Collection (2.28).....	29
EAV Adjustments — Timely Notification (2.49).....	31	Property Tax Base (2.29).....	29
Educational Labor Relations Board Procedures (6.03).....	35	Property Tax Cap (2.33).....	29
Educational Programs (1.01).....	24	Property Tax Cap — GSA Calculation (2.34).....	29
Effective Date and State Board Rules and Regulations (3.05).....	32	Property Tax Classification (2.35).....	29
E-Learning Election Days (6.21).....	36	Property Tax Cap Expiration (2.43).....	30
E-Rate Discount Program (2.55).....	31	Property Tax Rate Increases (2.42).....	30
Elected State Board of Education (3.08).....	32	Public Question Voting Dates (7.05).....	37
Election Schedules (7.07).....	37	Railroad Crossings (6.06).....	35
Energy Savings Funding and Borrowing (2.53).....	31	Reorganize Board From 28 to 40 Days (7.12).....	37
ESP Contracts (5.06).....	33	Remote-Virtual School Board Open Meetings (5.17).....	34
Every Student Succeeds Act — Military Recruitment (1.10).....	25	Residential Placement Costs (2.09).....	26
Evidence-Based Funding Model (2.36).....	29	Sales Tax for School Districts (2.45).....	30
Expand Broadband Internet Access (3.10).....	32	School as Polling Place Reimbursement (7.09).....	37
Fair Labor Standards Act (6.14).....	35	School Attendance Days (1.11).....	25
Freedom of Information Act Changes (6.17).....	36	School Ballot Format (7.06).....	37
Funding for Differentiated Instruction (1.12).....	25	School Board Member Training (4.03).....	33
Funding Mandated Programs (2.03).....	26	School Board Elections-Seating of New Members (7.10).....	37
Funding Sources (2.02).....	26	School Board Elections-Terms (7.11).....	37
Funding Special Education Programs (2.04).....	26	School Construction Grant Index (2.19).....	27
General Assembly Rules (3.04).....	32	School Construction Grant Program (2.18).....	27
Health and Sex Education Curriculum (1.21).....	25	School District Police Force (5.12).....	34
Healthy Environmental Land Use (2.63).....	32	School District Reorganization Voting Requirements (7.02).....	37
Homeless Student Transportation (6.18).....	36	School Employee Strikes (5.10).....	34
Home Schooling Policy (6.09).....	35	School Facility Occupation Tax (2.51).....	31
Illinois Educational Labor Relations Act (5.07).....	34	School Funding and Taxation Reform (2.17).....	27

School Safety Grant Program (2.27)	28	Summer School Funding (2.12).....	27
School Safety-Traffic Zones (6.20)	36	Tax Assessment Schedules (2.07).....	26
Self-Insure Risk (4.01)	33	Tax-Exempt Bond Use (2.59)	31
Site Development (2.23)	29	Tax Increment Financing (2.31)	31
Special Education Student Transportation Cost (2.26)	28	Tax Increment Financing (2.52).....	29
Standardized Test Procedures (1.08).....	24	Tax Law and Assessment Practices (2.38)	30
Standing on Tax Appeals (2.30).....	29	Tax Levy Amendments (2.14).....	27
Statement of Affairs (4.04).....	33	Teacher Prep-Reading Instruction (5.14)	34
State Aid Payments (2.10).....	27	Teacher Salaries (Length of Contract) (5.02).....	33
State and Federal Grant Carryover (2.61).....	32	Teacher Shortage (5.15).....	34
State and Local Federal Tax Deduction (2.53).....	31	Tenure Repeal (5.09)	34
State Authorized Charter School Funding (2.25)	28	Third Party Contracting (5.11).....	34
State Board Communication (6.04).....	35	Tort Immunity Fund (2.16).....	27
Statutory Job Descriptions (6.11).....	35	Transportation for Private School Students (2.58).....	31
Student Academic Placement (1.14).....	25	Truth in Taxation (2.44).....	30
Student Assessment (1.09)	24	Unemployment Compensation (Substitute Teachers) (5.04)	33
Student Discipline Practices (1.18).....	25	Virtual Charter Schools (1.15).....	25
Student Retention and High School Completion (1.05)	24	Workers' Compensation Law (5.08)	34
Students on Public Aid (6.08)	35	Zoning Hearing Participation (6.05).....	35

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 Educational Programs

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

1.02 Curricular Material Determination

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

1.03 Physical Education

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

1.04 P. E. Exemption For Show Choir

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

1.05 Student Retention And High School Completion

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

1.06 Preschool Programs

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

1.07 Discipline For Special Education Students

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

1.08 Standardized Test Procedures

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

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

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

1.09 Student Assessment

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

- Enhance student achievement;
- Increase student instructional time;
- Facilitate test score comparability within and across state lines;
- Fairly test students who are English language learners so that their academic progress can be accurately assessed regardless of their fluency;
- Return test results in a manner that will allow school districts to maximize student learning;

- Comply with the federal accountability mandate tied to testing;
- Maintain a needed emphasis on the Illinois Learning Standards; and
- Develop a reporting process that reflects a school’s progress beyond simply student assessment scores.

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

1.10 Every Student Succeeds Act — Military Recruitment

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

1.11 School Attendance Days

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

1.12 Funding For Differentiated Instruction

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

1.13 Bilingual Education Options

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

1.14 Student Academic Placement

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

1.15 Virtual Charter Schools

The Illinois Association of School Boards shall encourage the Illinois State Board of Education to develop regulations

that ensure State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. (Adopted 2013; Amended 2020)

1.16 Charter School — Renewal Of Charters

The Illinois Association of School Boards shall urge adoption of legislation that allows for participation of the host school district in the charter school renewal process for State Authorized Charter Schools. (Adopted 2019; Reaffirmed 2020, 2021)

1.17 Charter Schools — At-Risk Students

The Illinois Association of School Boards shall urge the adoption of legislation that defines the special expectations of State Authorized Charter Schools to educate at-risk students, including the requirement that the State Authorized Charter School’s program and operations be specifically designed to attract and service at-risk students, and that the State Authorized Charter School be required to report to the public its progress in achieving these expectations. (Adopted 2019; Reaffirmed 2020, 2021)

1.18 Student Discipline Practices

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

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

(Adopted 2014)

1.19 Longitudinal Data Systems

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

1.20 Indigenous People Curriculum Inclusion

The Illinois Association of School Boards shall support legislation to include the study of Native Americans/Indigenous People for Social Studies content and U.S. History. (Adopted 2021)

1.21 Health And Sex Education Curriculum

The Illinois Association of School Boards shall support and advocate for local school district control of content and curriculum for health and sex education courses offered in their districts. (Adopted 2021)

FINANCING PUBLIC EDUCATION — STATE

2.01 Priority And Support

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

2.02 Funding Sources

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

2.03 Funding Mandated Programs

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

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

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

2.04 Funding Special Education Programs

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

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

(Portions adopted 1977, 1980, 1986; Amended 1988, 2000, 2001, 2019 Portions Reaffirmed 1985, 1986, 2002, 2021)

2.05 Corporate Personal Property Replacement Tax

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

2.06 Impact Aid (Student Housing)

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

2.07 Tax Assessment Schedules

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

2.08 Permissive Rate Equalization

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

2.09 Residential Placement Costs

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

- Shall work to increase the financial incentives to those local school districts which provide alternatives to residential placement for those students;
- Shall initiate and support legislation that will require the Department of Children and Family Services to involve local school districts in any plans for group placements of children in those districts and that funds for educating the placed youngsters must be earmarked (appropriated, planned for) in the agency's budget prior to finalizing any plan; and
- Shall seek and support legislation for the State of Illinois to provide funds to local school districts for purchasing or constructing additional classrooms that are required to provide instruction for students who reside in state facilities located within the district.

(Adopted 1991; Amended 2001)

2.10 State Aid Payments

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

2.11 Capital Funding For School Construction

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

2.12 Summer School Funding

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

2.13 Local Tax Collection And Distribution

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

2.14 Tax Levy Amendments

The Illinois Association of School Boards shall seek legislation to provide that a duly constituted Board of Education may

submit an amended tax levy to avail itself of potential additional revenue through a change and increase in district EAV (Equalized Assessed Valuation), provided the original levy was properly filed on time, based upon the best information available at the time of filing, and the change in EAV has occurred since the filing of the original levy. (Adopted 1996)

2.15 Alternative Schools

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

2.16 Tort Immunity Fund

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

2.17 School Funding And Taxation Reform

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

2.18 School Construction Grant Program

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

2.19 School Construction Grant Index

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

2.20 Constitutional Amendment On School Funding

The Illinois Association of School Boards shall support passage of an amendment to the Illinois Constitution that

would make education a fundamental right, would make it a par- amount duty for the State to provide a thorough and efficient system of public education, and that would provide that the State has the preponderant financial responsibility for financing the system of public education. (Adopted 2006; Reaffirmed 2007, 2014)

2.21 Non-Resident Student Tuition

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

2.22 ISBE Oversight Agreement

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

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

(Adopted 2009; Amended 2010)

2.23 Multi County School District GSA Offset

The Illinois Association of School Boards shall support legislation to modify calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have experienced a loss of state aid for current and prior years due to

an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's base funding minimum. (Adopted 2010; Amended 2020)

2.24 Categorical Reductions Prospective Only

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

2.25 State Authorized Charter School Funding

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

2.26 Special Education Student Transportation Cost

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

2.27 School Safety Grant Program

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

FINANCING PUBLIC EDUCATION — LOCAL

2.28 Property Tax Assessment And Collection

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

2.29 Property Tax Base

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

2.30 Standing On Tax Appeals

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

2.31 Tax Increment Financing

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

2.32 Site Development

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

2.33 Property Tax Cap

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

- exempt the districts in counties under the Property Tax Extension Limitation Law (PTELL) from the restrictions

of the tax cap in their Fire and Life Safety, IMRF, Social Security and Tort Immunity funds;

- base the property tax cap on the Employment Cost Index (ECI) rather than the Consumer Price Index;
- base any such index (CPI or ECI) on a method for calculating average over time to lessen the unpredictability of tax capped local resources; and
- to establish a "floor" to PTELL to ensure that the allowable percentage increase in the extension cannot be less than the allowable percentage increase in the 1998 levy year.

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

2.34 Property Tax Cap — GSA Calculation

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

2.35 Property Tax Classification

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

2.36 Evidence-Based Funding Model

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

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

10. A specified local tax effort is required to qualify for state aid.

11. Authority for changing a district's aggregate tax levy is retained by the local board of education.

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

2.37 Changes In School Accounting Practices

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

2.38 Tax Law And Assessment Practices

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

2.39 Impact Fees For Residential Development

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

2.40 Bond And Interest Levy

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

2.41 Local Taxes On School Districts

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

2.42 Property Tax Rate Increases

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

2.43 Property Tax Cap Expiration

The Illinois Association of School Boards shall support a change in State law to create a four-year sunset on the

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

2.44 Truth In Taxation

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

2.45 Sales Tax For School Districts

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

2.46 Abatements For Home Builders

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

2.47 PTELL — Debt Service Extension Base

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

2.48 PTELL No Penalty For Under Levy

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

FINANCING PUBLIC EDUCATION — OTHER

2.49 EAV Adjustments — Timely Notification

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

2.50 Pension-Normal Cost Shift

The Illinois Association of School Boards recognizes that legislation to sensibly resolve Illinois' current pension crisis must be fully compliant with prevailing actuarial scientific standards in order to achieve fully-funded and sustainable pension funds. The Illinois Association of School Boards therefore shall not support a "cost-shift" to local districts as a true sensible solution to the pension burden. (Adopted 2013)

2.51 School Facility Occupation Tax

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

2.52 Tax Increment Financing

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

2.53 Energy Savings Funding & Borrowing

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

FINANCING PUBLIC EDUCATION — FEDERAL

2.54 State And Local Federal Tax Deduction

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

2.55 E-Rate Discount Program

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

2.56 Non-Public School Funding

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

2.57 Non-Public Student Reporting

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

2.58 Transportation For Private School Students

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

2.59 Tax Exempt Bond Use

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

2.60 Life Safety Fund Use

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

2.61 State And Federal Grant Carryover

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

2.62 Cannabis Sales

The Illinois Association of School Boards shall introduce and support legislation that would allocate 20% of state tax revenues from cannabis sales to public education programs that support youth development, violence prevention, and health education. These funds shall be divided equitably across the state based on the Disproportionately Impacted Area (DIA) that determine the R3 funding. (Adopted 2021)

2.63 Healthy Environmental Land Use

The Illinois Association of School Boards shall urge the Congress of the United States to provide federal funding to the school districts for landscaping and infrastructure improvements to mitigate the effects of environmental problems. These may include, but not limited to, rain gardens, pollinator gardens, stormwater detention areas, trees, and perennial plants whose root structure can help soil erosion, and sidewalks, bike paths, and covered bike parking to encourage students and staff to use active transportation to get to school. (Adopted 2021)

LEGISLATIVE ACTIVITY

3.01 Board Member Involvement

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

3.02 Candidate Support

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

3.03 Limited Bill Introductions

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

3.04 General Assembly Rules

The Illinois Association of School Boards shall support changes in the operating procedures of the Illinois General Assembly which would promote maximum

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

3.05 Effective Date And State Board Rules & Regulations

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

3.06 Data Utilization

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

3.07 Local Legislative Visits

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

3.08 Elected State Board Of Education

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

3.09 Budget Stability For School Districts

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

3.10 Expand Broadband Internet Access

The Illinois Association of School Boards shall actively present, support and advocate for legislation that expands broadband internet access for families across the State of Illinois. (Adopted 2021)

BOARD OPERATIONS AND DUTIES

4.01 Self-Insure Risk

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

4.02 Board Member — Travel Reimbursement

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

4.03 School Board Member Training

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

4.04 Statement Of Affairs

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

4.05 Business Enterprises — Minority Owned

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

BOARD – EMPLOYEE RELATIONS

5.01 Board Rights

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

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

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

5.02 Teacher Salaries (Length Of Contract)

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

5.03 Collective Bargaining

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

5.04 Unemployment Compensation (Substitute Teachers)

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

5.05 Prevailing Wage Act

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

5.06 ESP Contracts

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

5.07 Illinois Educational Labor Relations Act

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

5.08 Workers' Compensation Law

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

5.09 Tenure Repeal

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

5.10 School Employee Strikes

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

5.11 Third Party Contracting

The Illinois Association of School Boards shall strongly oppose legislation or rulemaking that regulates and restricts the ability of school boards to contract with third-parties for the provision of non-instructional services. The Illinois Association of School Boards shall seek to repeal or amend the provisions of the School Code which unreasonably restrict the ability of school boards to enter into contracts with third-parties for the provision of non-instruction services. (Adopted 2012)

5.12 School District Police Force

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

5.13 Background Checks Substitute Teachers

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

5.14 Teacher Prep-Reading Instruction

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

5.15 Teacher Shortage

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

5.16 Pre-Service Teacher Education And Licensure In Literacy

The Illinois Association of School Boards shall advocate for legislation mandating the Illinois State Board of Education require pre-service teachers seeking licensure in the areas listed complete at least one undergraduate level literacy education course solely dedicated to scientifically proven methods of reading instruction. Before being granted licensure in the following areas, individuals must receive a passing score on the most recently published Foundations of Reading Exam using cut scores in the formal standard setting process. Licensure areas that should meet these requirements are: Early Childhood Education, Early Childhood Special Education, Elementary Education, English Language Arts, Middle Grades Language Arts, Reading Specialist, Reading Teacher, Special Education, Speech Language Pathologist, and English Language Learner Teachers. (Adopted 2021)

5.17 Remote-Virtual School Board Open Meetings

The Illinois Association of School Boards shall urge the Illinois General Assembly to pass legislation to allow school boards, and committees of school boards, subject to the Illinois Open Meetings Act to allow open or closed meetings to be conducted via audio or video conference, without the physical presence of a quorum of the members, so long as provisions are included: addressing verification of members present with full access and participation in the meeting; providing that public members attending in person at the location can observe all votes and discussion of the body; providing certain personnel are present at the posted meeting location; addressing the process for how votes are conducted to guarantee identification and proper recording; providing appropriate notice to news media and public regarding time, location, and methods of participation; providing appropriate verbatim record and recording of meetings are maintained and provided to the public; to remove restricting remote participation to only times of personal illness, disability, employment purposes, or family emergency. (Adopted 2021)

LOCAL - STATE - FEDERAL RELATIONS

6.01 Local Control

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

6.02 Periodic Review Of State And Federal Mandates

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

6.03 Educational Labor Relations Board Procedures

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

6.04 State Board Communication

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

6.05 Zoning Hearing Participation

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

6.06 Railroad Crossings

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

6.07 ISBE Rules And Regulations Review

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

6.08 Students On Public Aid

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

6.09 Home Schooling Policy

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

6.10 Design Profession Selection

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

6.11 Statutory Job Descriptions

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

6.12 Administrative Caps

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

6.13 Bilingual Education

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

6.14 Fair Labor Standards Act

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

6.15 Constitutional Convention Support

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

6.16 Bidding Contracts-Local Bidders

The Illinois Association of School Boards shall support legislation that allows the local Board of Education to award a contract, under certain circumstances, to a qualified bidder that may not be the lowest responsible bidder. The

bid must not be more than 2% over the lowest responsible bid and the bidder must be considered a local contractor by the local Board of Education. (Adopted 2006)

6.17 Freedom Of Information Act Changes

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

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

(Adopted 2010)

6.18 Homeless Student Transportation

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

6.19 Mandate Cost And Periodic Review

The Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be required of ISBE to provide timely, updated information on the impact of new mandates as they are enacted. (Adopted 2013; Reaffirmed 2014)

6.20 School Safety — Traffic Zones

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

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

(Adopted 2019)

6.21 E-Learning Election Days

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

6.22 Local Control Pandemic

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

DISTRICT ORGANIZATION AND ELECTIONS

7.01 District Reorganization

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

7.02 School District Reorganization Voting Requirements

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

7.03 Annexing District Requirements

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

7.04 Detachment From Unit District

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

7.05 Public Question Voting Dates

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

7.06 School Ballot Format

The Illinois Association of School Boards shall urge the State Legislature to review and revise the school ballot formats as

established in section 9-12 of the School Code to more clearly identify for whom the voter is casting a ballot. (Adopted 2001)

7.07 Election Schedules

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

7.08 Polling Places In Schools

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

7.09 School As Polling Place Reimbursement

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

7.10 School Board Elections — Seating New Members

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

7.11 School Board Elections — Terms

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

7.12 Reorganize Board-From 28 To 40 Days

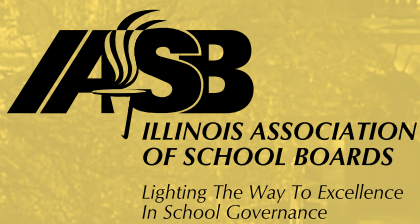
The Illinois Association of School Boards shall support legislation to change the legal requirement of reorganizing a newly elected board of education to “from within 28 days” to “from within 40 days” of the election. (Adopted 2021)

CURRENT IASB BELIEF STATEMENTS

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

MY BOARD'S RECOMMENDATION

Support	Oppose	
NEW RESOLUTIONS		
<input type="checkbox"/>	<input type="checkbox"/>	1. Fund Balances-Miller Ratio Adjustment
<input type="checkbox"/>	<input type="checkbox"/>	2. Alternative Fueled School Bus Funding
<input type="checkbox"/>	<input type="checkbox"/>	3. Firearm Dealer Location
AMENDED EXISTING RESOLUTION		
<input type="checkbox"/>	<input type="checkbox"/>	4. Capital Grant Fund for School Buildings - Amend Position Statement 2.11 and 2.18
<input type="checkbox"/>	<input type="checkbox"/>	5. School Safety Fund – Amend Position Statement 2.2
<input type="checkbox"/>	<input type="checkbox"/>	6. Involvement with Candidates for Public Office – Amend Position Statement 3.02
<input type="checkbox"/>	<input type="checkbox"/>	7. Mandates Review Committee – Amend Position Statement 6.02
<input type="checkbox"/>	<input type="checkbox"/>	8. Financial Contributions for School Board Elections – Amend Position Statement 7.07
<input type="checkbox"/>	<input type="checkbox"/>	CURRENT POSTION STATEMENTS DELETIONS AND AMENDMENTS



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Palos Heights School District 128

Presentation of the 2022 Tentative Levy
November 2022





Timetable for Tax Levy Adoption

November 17, 2022

Presentation of Estimated Aggregate Tax Levy

December 14, 2022

Adoption of the 2022 Tax Levy, including all appropriate resolutions

December 27, 2022

File necessary documents with the County Clerk on or before this date



Factors to Consider in Making Levy Decision

- **Impact of the decision on the long-term financial condition of the District**

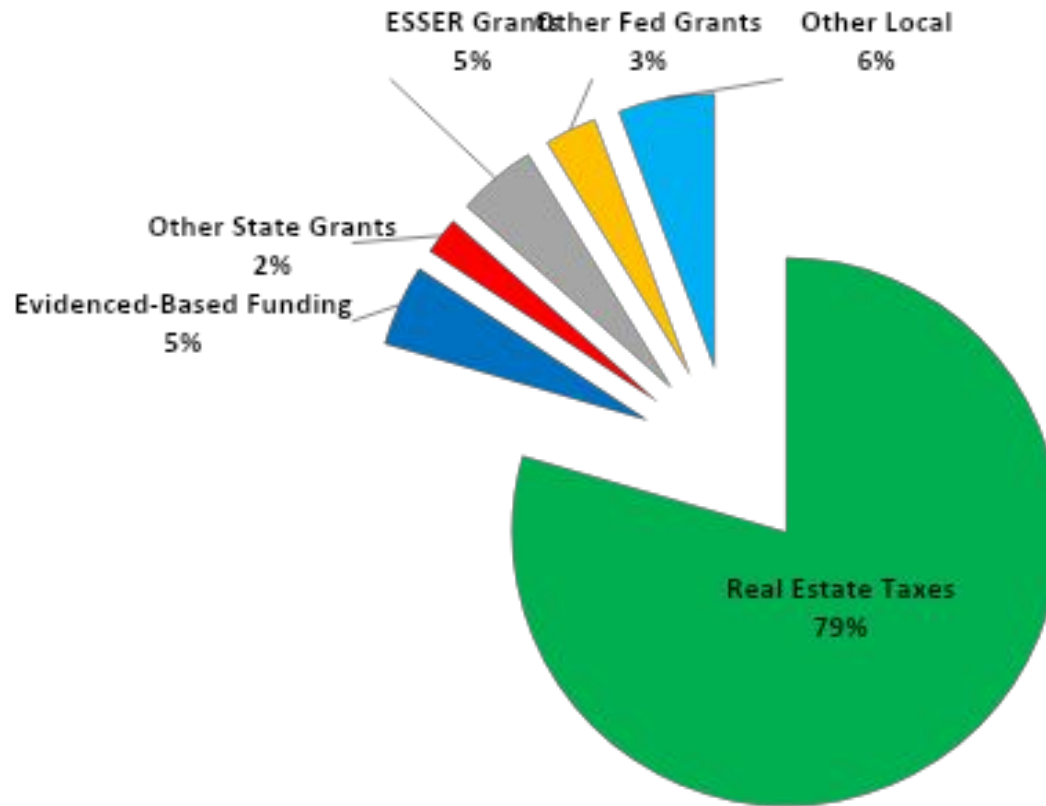
How does the decision impact projected fund balance reserves?
- **Impact of the decision on long-term quality of educational services in the District**

Will the District be able to maintain fund balance reserve targets without adversely impacting staffing and programming?
- **Impact of the decision on the condition of the district's facilities**

Will the District be able to address capital needs and wants in its buildings while both maintaining fund balance reserve targets and desired educational services?

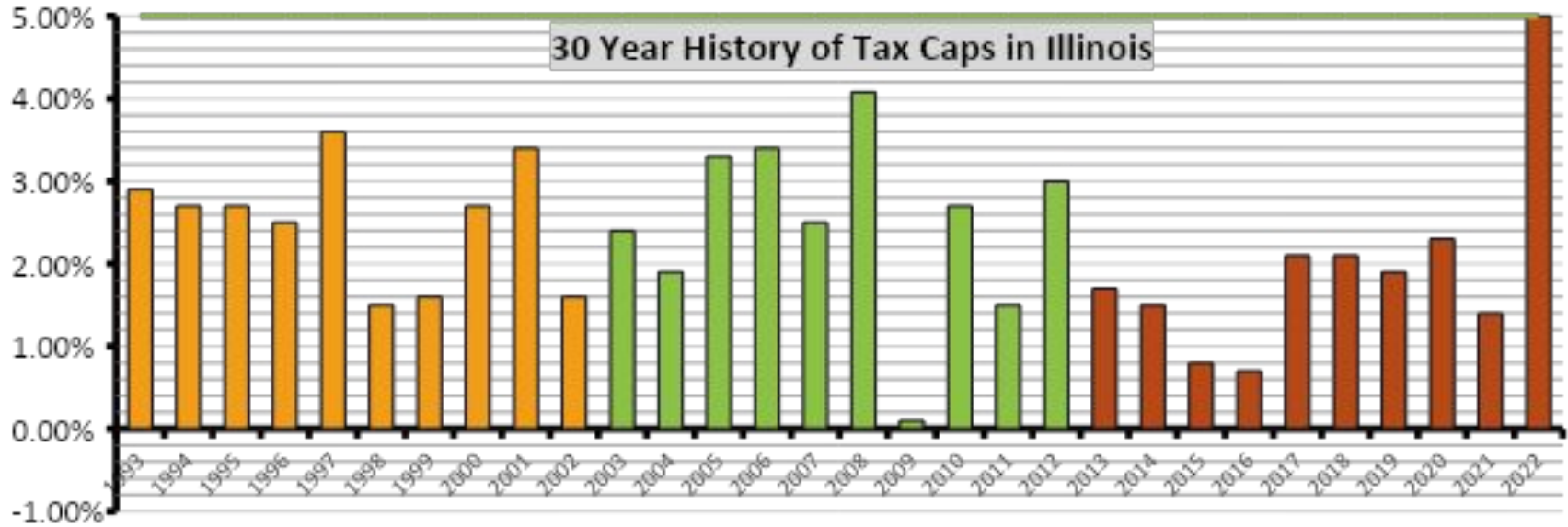
Sources of Revenues – FY23 Budget

Real Estate Taxes Comprise 79% of Total District Revenues



2022 Maximum Allowable Increase in Tax Extension: 5%

School Districts in Tax-Capped Counties are Limited by Rate of Inflation



Levy Year

Even with 2022 allowable increase of 5%, 10-year growth rate is below prior 10-year periods

First 10-year period of tax caps

CPI averaged 2.52%

Second 10-year period of tax caps

CPI average 2.49%

Third 10-year period of tax caps

CPI average 1.95%, even with 5% CPI for 2022

Breakdown of Levy Request

Fund Description	Levy Amount
Educational Fund	\$ 7,415,000
Special Education Fund	261,000
Operations & Maintenance Fund	825,000
Transportation Fund	300,000
Municipal Retirement Fund	180,000
Social Security Fund	179,000
Working Cash Fund	<u>1,000</u>
Total Levy	\$ 9,161,000

Levy request represents a 5% increase from the prior year's extension. No Truth-in-Taxation hearing is required.

Fund Balances - Unaudited

Fiscal Year Ending June 30, 2022

Fund Name	Estimated Balance
Educational Fund	\$ 4,908,000
Operations & Maintenance Fund	1,085,000
Debt Service Fund	849,000
Transportation Fund	523,000
Municipal Retirement/Social Security Fund	217,000
Capital Projects Fund	4,377,000
Working Cash Fund	191,000
Tort Immunity	5,000
Fire Prevention and Safety Fund	<u>49,000</u>
Total Fund Balance	\$ 12,204,000

**End of
Presentation**



Superintendent 360 Feedback

In an effort to inform her practice, Dr. Brownlow is seeking feedback on her leadership in District 128. She is asking stakeholders to measure her performance against the leadership standards relevant to each stakeholder group that encompass her evaluation. For the purposes of staff feedback, the relevant standards are outlined below. If you feel you do not have enough knowledge or understanding of a standard to provide feedback, you can select that indicator when responding. Dr. Brownlow is looking forward to receiving the feedback and identifying patterns of success and areas of growth in continuing to develop her leadership capacity in District 128.

* Required

1. What is your affiliation with District 128? (Check all that apply)

Check all that apply.

- Staff Member
- Parent or Board Member
- Community Partner (Parks & Rec, Palos Heights Village Personnel, District Architect, District Attorney, Bus Company)

2. Standard 1: CORE VALUES Dr. Brownlow collaborates with members of the district and community to support the academic success and well being of each student. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

3. Standard 2: ETHICS & PROFESSIONAL NORMS Dr. Brownlow acts in an ethical and professional student-centered manner with respect to personal conduct, relationships with others, decision making, stewardship of the school's resources and all aspects of school leadership. She promotes professional norms of integrity, fairness, transparency, trust, and continuous improvement. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

4. Standard 3: EQUITY & CULTURAL RESPONSIVENESS Dr. Brownlow ensures that each student is treated fairly, respectfully and with an understanding of each student's culture and context. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

5. Standard 4: CURRICULUM, INSTRUCTION & ASSESSMENT Dr. Brownlow supports the development of coherent systems of teaching and learning that promote each student's success and well being. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

6. Standard 5: COMMUNITY & CARE OF STUDENTS Dr. Brownlow builds and maintains a safe, caring and healthy school environment that meets the academic, social, emotional and physical needs of each student, while promoting adult-student, student-peer, and school-community relationships that value and support the academic learning and positive social and emotional development of students. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

7. Standard 6: PROFESSIONAL CAPACITY OF SCHOOL PERSONNEL Dr. Brownlow *
develops the professional capacity of staff to promote student academic success and well being,
while promoting the personal and professional health and well being of each staff member.

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

8. Standard 7: PROFESSIONAL COMMUNITY FOR TEACHERS AND STAFF Dr. Brownlow *
fosters a professional community of teachers and staff to promote each student's academic
success and well-being. She supports an environment for staff that promotes effective
professional development, instruction and student learning.

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

9. Standard 8: MEANINGFUL ENGAGEMENT OF FAMILIES & COMMUNITY Dr. Brownlow *
is approachable, accessible and welcoming to families and members of the community. She creates and sustains positive, collaborative and productive relationships with families and the community in support of students.

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

10. Standard 9: OPERATIONS & MANAGEMENT Dr. Brownlow manages school operations *
demonstrating responsible, ethical and accountable stewardship of the district's monetary and non-monetary resources.

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

11. Standard 10: SCHOOL IMPROVEMENT Dr. Brownlow seeks to make school more effective *
for each student, staff, families and the community.

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

12. Do you wish to provide comments on areas of strength or areas of growth?

Mark only one oval.

- Yes
- No

Additional Comments

13. Areas of Strength

14. Areas of Growth

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Superintendent 360 Feedback

In an effort to inform her practice, Dr. Brownlow is seeking feedback on her work in District 128. She is asking students to share feedback on her leadership. For the purposes of student feedback, she is asking you to complete the survey below. If you feel you do not have enough knowledge or experience with her work in a particular area, you can select that answer when responding. Dr. Brownlow is looking forward to receiving the feedback and identifying patterns of success and areas of growth in continuing to develop her leadership capacity in District 128.

* Required

1. WELLNESS: Dr. Brownlow supports students in developing healthy minds and bodies, so that we will have healthy habits for a lifetime. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

2. COMMUNICATION: Dr. Brownlow listens to my ideas and communicates her ideas to students in a clear manner. She listens respectfully to the ideas of others. Dr. Brownlow helps us work together to achieve our goals. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

3. INNOVATION: Dr. Brownlow demonstrates curiosity and interest in how she can help us learn and grow. She is open to thinking creatively, taking risks to solve problems in new and different ways and helps students develop a love of learning. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

4. PERSEVERANCE: Dr. Brownlow encourages us to learn from mistakes and not to give up when things don't work the first time. She also learns from her own mistakes and does not give up when things are hard. *

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

5. CITIZENSHIP: Dr. Brownlow shows an interest in learning about the world around her, and * encourages me to do the same. She is always respectful the others' differences and considers the impact on everyone when making decisions.

Mark only one oval.

- Always
- Often
- Sometimes
- Never
- I don't have enough knowledge or experience to answer.

6. OPTIONAL: Please share any other thoughts that will help Dr. Brownlow understand how to continue to best meet your needs.

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To: Board of Education

From: Kim Anoman, Business Manager

Date: November 17, 2022

Re: ISBE School Maintenance Grant

ISBE gives school districts the opportunity to apply for a dollar-for-dollar matching maintenance grant opportunity. The grant dollars will be allocated based on a categorical prioritization as outlines below:

1. Emergency Projects – a project made necessary by a disaster
2. Health/Life Safety (H/LS) – a project necessary to correct a violation of Health/Life Safety Code
3. State Priority Project – project necessary for energy conservation or that adapts a building/structure to better serve students in a specific program for which the applicant receives funding under School Code
4. Permanent Improvement Project – a project that is designed to upgrade or install building systems or other building structure improvements
5. Other Project – projects that don't fit above categories

All grant awards will be awarded to Emergencies first, followed by the H/LS priority, and then to the other priority levels, until funds run out. In the priority level where funds run out before all applications can be awarded, applications will be ranked and awarded by the district's need index within that priority level. District are restricted to submitting only one project for grant allocation.

Submission Proposal Recommendation

We are seeking approval to submit a grant proposal for our Indian Hills roof replacement which falls under #4 Permanent improvement project in the amount of \$100,000 with the hopes of being awarded half the cost of \$50,000 (maximum of grant allocation).

