



Community Consolidated School District 46

**Truth in Taxation Hearing
Wednesday, December 16, 2020
Remotely**

6:00 P.M.

Agenda

TENTATIVE AGENDA
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
BOARD OF EDUCATION MEETING
TRUTH IN TAXATION HEARING
WEDNESDAY, DECEMBER 16, 2020 - 6:00 P.M.
HELD REMOTELY
www.d46.org

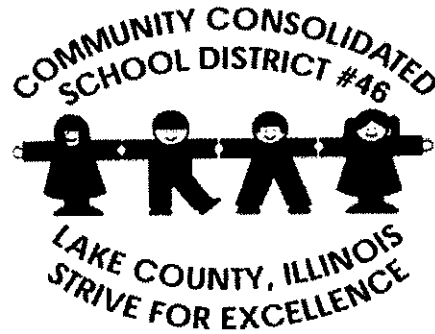
- A. CALL TO ORDER AND ROLL CALL
- B. ESTABLISHMENT OF QUORUM
- C. PLEDGE OF ALLEGIANCE
- D. APPROVAL OF TAXATION HEARING AGENDA
- E. 2020 TAX LEVY PRESENTATION
- F. PUBLIC COMMENTS/QUESTIONS-*You are welcome to address the Board during "Public Comment". You are asked to limit your remarks to fewer than three minutes.*
- G. ADJOURNMENT OF TRUTH IN TAXATION HEARING

Note: the Regular Board of Education Meeting will immediately follow this Hearing.

<u>Board Members</u>		<u>Schools</u>	
Jim Weidman, President	847-223-3540 x5669	Avon School	847-223-3530
Stephen Mack, Vice-President	847-223-3540 x5679	District Office	847-223-3650
Kristy Braden, Secretary	847-223-3540 x5664	Frederick School	847-543-5300
Jason Lacroix, Member	847-223-3540 x5678	Grayslake Middle School	847-223-3680
Tamika Nash, Member	847-223-3540 x5618	Meadowview School	847-223-3656
Kristy Miller, Member	847-223-3540 x5691	Park Campus	847-201-7010
Steven Strack, Member	847-223-3540 x5648	Prairieview School	847-543-4230
		Woodview School	847-223-3668

The District web site address is www.d46.org

CCSD 46 2020 TAX LEVY						
2019		2020				
	Extensions	Levy	\$ Change	% Change		
Education	\$ 22,714,295	\$ 23,350,000	\$ 635,705			
Operation & Maintenance	\$ 3,430,057	\$ 3,550,000	\$ 119,943			
Transportation	\$ 1,372,027	\$ 1,425,000	\$ 52,973			
IMRF	\$ 735,014	\$ 760,000	\$ 24,986			
FICA	\$ 833,017	\$ 855,000	\$ 21,983			
Working Cash	\$ 7	\$ 10,000	\$ 9,993			
TORT	\$ 181,305	\$ 190,000	\$ 8,695			
SEDOL	\$ 39,105	\$ 41,646	\$ 2,541			
AGGREGATE TOTAL	\$ 29,304,827	\$ 30,181,646	\$ 876,819	2.99%		
Debt Service	\$ 7,762,672	\$ 7,657,056	\$ (105,616)	-1.36%		
TOTAL ALL FUNDS	\$ 37,067,499	\$ 37,838,702	\$ 771,203	2.08%		



Community Consolidated School District 46

**Board of Education Meeting
Wednesday, December 16, 2020
Remotely**

6:30 P.M.

Agenda

**TENTATIVE AGENDA
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
BOARD OF EDUCATION MEETING
WEDNESDAY, DECEMBER 16, 2020 - 6:30 P.M.
HELD REMOTELY
www.d46.org**

- **CALL TO ORDER AND ROLL CALL**
- **ESTABLISHMENT OF QUORUM**
- **PLEDGE OF ALLEGIANCE**
- **APPROVAL OF AGENDA**
- **PUBLIC COMMENTS-** *Thank you for attending the meeting of the Board of Education. You are reminded that these meetings are held in public but are not public meetings. You are welcome to address the Board during "Public Comment". You are asked to limit your remarks to fewer than three minutes. Guidelines for Public Comment are available at each meeting, along with the current agenda. Contact information for Board members and schools is listed at the end of this agenda.*
- **PRESENTATIONS-**
 - **2020 Audit, Cheryden Juergensen, Partner, Eder, Casella & Co.**
 - **Mid-Year Report on Energy Savings, Brian Ondyak, General Manager, Performance Services**
- **BOARD REPORTS**
- **SUPERINTENDENT REPORT**
- **COMMITTEE REPORTS**
 - **Community Engagement Committee**
 - **Equity and Inclusion Committee**
- **CONSENT AGENDA -** *Approval of routine, procedural, informational, and/or self-explanatory items. Can include discussion of individual items on the consent agenda. Board members may motion to remove items from the consent agenda to the full agenda for individual attention.*
 - **Motion to approve the Consent Agenda items including:**
 - **November 18, 2020, Regular Meeting Minutes as presented**
 - **Personnel Report as presented**
 - **FOIA Review**
 - **Exception Report as presented**
 - **Accounts Payable as presented**
 - **November 2020 – Treasurer Report**

- November 2020 – Student Activity Treasurer Report
- November 2020 – Imprest Treasurer Report
- November 2020 – Flex Treasurer Report
- November 2020 – Budget Report Expenses
- November 2020 – Budget Report Revenues
- November 2020 – Expenditure Multi-Year Variance Report
- November 2020 – Revenue Multi-Year Variance Report
- November 2020 – Expense by Object
- November 2020 – Student Activity – Monthly Activity
- **ACTION ITEMS** - *These agenda items will be voted on by the Board at this meeting.*
 - **Motion to approve the 2020 Tax Levy in the total amount of \$30,181,646**
 - Resolution Regarding Amounts Necessary to be Levied for the Year 2020
 - Resolution to Levy Certain Special Taxes for Special Education District IMRF Purposes
 - Resolution to Levy Working Cash Tax
 - Resolution to Levy TORT Tax
 - **Motion to accept the Financial Audit for June 30, 2020**
 - **Motion to approve the 2020-21 Seniority Lists**
 - **Motion to approve the following Board Policies:**
 - 2:260...Uniform Grievance Procedure
 - 2:265...Title IX Sexual Harassment Grievance Procedure
 - 5:10...Equal Employment Opportunity and Minority Recruitment
 - 5:20...Workplace Harassment Prohibited
 - 5:100...Staff Development Program
 - 5:220...Substitute Teachers
 - 7:10...Equal Educational Opportunities
 - 7:20...Harassment of Students Prohibited
 - 7:180...Prevention of and Response to Bullying, Intimidation, and Harassment
 - 7:185...Teen Dating Violence Prohibited
- **UNFINISHED BUSINESS** - *These are unresolved issues that were previously brought before the Board. The items will be discussed but no action will be taken at this meeting.*
 - Strategic Planning Discussion
 - Assistant Superintendent for Finance Hiring Process
- **NEW BUSINESS** - *These are new issues for the Board to discuss. No action will be taken at this meeting.*
 - Board of Education Email Response Norms
 - Illinois Association of School Administrators School for Advanced Leadership (ISAL) - Dr. Glickman's Application
- **TOPICS FOR FUTURE AGENDA ITEMS**
- **PUBLIC COMMENTS**

- **CLOSED SESSION – Open Meetings Act 5 ILCS 120/2(c)(1) “The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity”; and/or 5 ILCS 120/2(c)(11) “Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting”; and/or 5 ILCS 120/2(c)(2) “Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.”**
- **ADJOURNMENT**

<u>Board Members</u>		<u>Schools</u>	
Jim Weidman, President	847-223-3540 x5669	Avon School	847-223-3530
Stephen Mack, Vice-President	847-223-3540 x5679	District Office	847-223-3650
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		Woodview School	847-223-3668

Board Agreements

The District web site address is www.d46.org

Presentation

Community Consolidated School District 46



565 Frederick Road • Grayslake • Illinois • 60030 (847) 223-3650 FAX (847) 223-3695

December 16, 2020

TO: Board of Education
Dr. Lynn Glickman, Superintendent
FROM: Jane Lair McGowan, Interim Director of Finance
SUBJECT: Annual Financial Audit for June 20, 2020

The annual audit was completed over the course of several months, and the Annual Financial Report (AFR) and Annual Audit Report were submitted to the administration on December 3 by the independent auditors of Eder, Casella & Co. All necessary reports will be filed with the Regional Office of Education (ROE) and the Illinois State Board of Education (ISBE). The AFR and Annual Audit report will be posted on the District's website after presentation to the Board of Education on December 16.

I would like to address the comments in the management letter, which are repeated from the prior year audit as "findings" in the audit report.

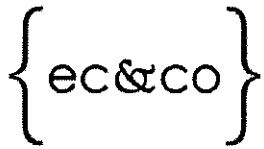
- **Finding 2020-001 Material misstatements in the financials were made resulting in material audit adjusting entries.** The District operates on an accrual accounting basis, as it should. However, in the past, the auditors have had the District make journal entries so revenues not received by 6/30 were entered as receivables. The challenge for having made these adjusting entries is that accounting personnel would then need to know specifically what those revenues were and enter reverse entries for the same revenues after July 1. There would then need to be a double entry to credit a receivable asset and debit the cash asset. This is all very complex for typical data entry personnel. In a similar fashion, adjusting entries for payables were also provided by the auditors. The result of all of this is that there were balances in payables and receivables from prior years that were never cleared out as they should have been and were carried over from year to year. We will make adjusting entries to clear these balances from the general ledger (GL) and will perform the accounting differently going forward and will be straight forward and simple for district accounting personnel.
- **Finding 2020-002 Lack of supporting documents to properly reconcile the self-insurance fund, accounts payable and accrued liabilities.** Documentation for the self-insurance fund was provided, but they could not be reconciled to the GL because the fund balance is understated and needs to be corrected. Documentation for accounts payable and accrued liabilities was provided but could not be reconciled due to balances being carried over from previous years. These balances will be corrected with adjusting entries and will be reconciled to activity. Again, simplifying our accounting process should alleviate these issues in the future.
- **Finding 2020-003 Grant reports submitted late.** This comment is in reference to Title I, which was approved late in the year by ISBE, which did not allow for timely reporting for the first quarter. Administration will take steps to make sure future reports are submitted by the due dates.

Effective with the 2021 fiscal year, the District's accounting records are clean and accurate. Cash in the GL is reconciled to the bank statements every month and this financial information is reported to the Board in a timely manner. Since July, business and HR office staff have received formal training from Skyward, and informal on-the-job training in best practices of accounting data entry and procedures. We will continue to refine procedures and hold ourselves accountable to establish excellence in the District's business office.

On another note, I want to bring to your attention, page 30 of the Audit Report, Note 9 Overexpenditure of Budget. The report indicates that the General Fund (specifically the Education Fund) was over budget in expenditures by \$31,282,148. That is factually correct as it is required to be reported in the audit; however, please know that the amounts stated include the "on behalf of payments" for TRS. These payments must be included in the Education Fund budget and in the year end financial reports in equal amounts as revenues and expenditures but **THESE ARE FUNDS THE DISTRICT DOES NOT RECEIVE NOR EXPEND**. "On behalf of payments" are those payments made by the State of Illinois on behalf of the District towards pension obligations and are based on actuarial calculations provided to each school district each year by TRS. Our "on behalf of payments" in FY19 were approximately \$16 million, and for the FY20 fiscal year, the District budgeted \$18.5 million. The TRS calculation for FY20 came in at \$49.7 million and that is the amount the auditors had to report for both the revenues and expenditures for that item. This is what causes the significant amount stated as being overbudget. In fact, the Education Fund came in under budget by \$189,823 and you can see that on page 17, Line 114, of the AFR: total budget = \$40,335,207, total expenditures = \$40,145,384. The District has reached out to TRS and is questioning the accuracy of the calculation of the payment amount for FY20 and we are waiting for a reply.

There is good news as a result of the annual audit. The Financial Profile indicates the District will receive a Financial Recognition status from ISBE, which is the highest category designation. Page 4 of the AFR illustrates the calculation for each of the 5 components that make up the Financial Profile score. CCSD46 receives a total score of 3.6 out of a possible 4.0, with a perfect score for 3 of those components: fund balance to revenues ratio, expenditures to revenues ratio, and 100% of short term borrowing capacity available. Receiving the highest designation of Financial Recognition indicates the District has a strong financial position.

Please feel free to contact me with any comments or questions you have in regards to the annual audit or with any topic related to the business office.



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847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

December 8, 2020

To the Board of Education
Grayslake Community Consolidated School District No. 46
Grayslake, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grayslake Community Consolidated School District No. 46 (District) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 24, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District are included in Note 1 to the financial statements. There have been no initial accounting policy selections and no changes in significant accounting policies or their application during fiscal year 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgement. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgement. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements taken as a whole. The most sensitive estimates affecting the financial statements are:

- Management's estimate of depreciation expense is based on estimated useful lives of the capital assets held by the District.
- Management's estimates regarding pension and OPEB liabilities were based on various actuarial assumptions regarding projected salaries, market trends, and expected mortality.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the District's financial statements relate to: none noted.

eder, casella & co

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter.

Management Consultations with Other Accountants

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

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the District, and operating plans and strategies that may affect the risks of material misstatement. However, none of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Matters

We applied certain limited procedures to the required information, which is required supplemental information (RSI) that supplement the basic financial statements (as listed on the table of contents in the audit report). Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

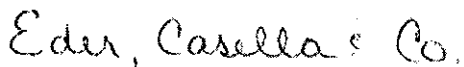
We were engaged to report on supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to the supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This report is intended solely for the information and use of the Board of Education and management of Grayslake Community Consolidated School District No. 46 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



EDER, CASELLA & CO.
Certified Public Accountants

Client: Grayslake Community Consolidated School District No. 46
Engagement: Grayslake Community Consolidated School District No. 46
Period Ending: 6/30/2020
Trial Balance: GASB 34 Fund
Workpaper: GASB 34 Adjusting Journal Entries Report

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Record IMRF Transactions			
160	IMRF - Deferred Outflows - Actuarial Report		1,669,114.00
170	IMRF - Deferred Outflows - Contributions after measurement date	166,586.00	
800	IMRF - Pension Expense	746,411.00	
250	IMRF Net Pension Liability	1,448,798.00	
805	IMRF - Employer Contributions		692,681.00
Total		2,361,795.00	2,361,795.00

Adjusting Journal Entries JE # 2
Record TRS Transactions

165	TRS - Deferred Outflows - Actuarial Report	2,710,651.00	
175	TRS - Deferred Outflows - Contributions after measurement date	217,224.00	
180	TRS - Deferred Inflows	333,925.00	
810	TRS - Pension Expense	1,247,274.00	
260	TRS - Net Pension Liability		3,932,783.00
815	TRS - Employer Contributions		576,291.00
Total		4,509,074.00	4,509,074.00

Adjusting Journal Entries JE # 3
Record THIS Transactions

166	THIS OPEB - Deferred Outflows - Actuarial Report		150,030.00
167	THIS OPEB - Deferred Outflows - Contributions After Measurement	9,921.00	
820	THIS - OPEB Expense	1,183,789.00	
181	THIS - Deferred Inflows		466,912.00
270	THIS - Total OPEB Liability		359,291.00
825	THIS OPEB - Employer Contributions		217,477.00
Total		1,193,710.00	1,193,710.00

Adjusting Journal Entries JE # 4
Record IMRF OPEB Transactions

161	IMRF OPEB - Deferred Outflows - Actuarial Report	7,071.00	
280	IMRF - Total OPEB Liability	10,806.00	
830	IMRF - OPEB Expense	17,875.00	
182	IMRF OPEB - Deferred Inflows		19,017.00
835	IMRF OPEB - Employer Contributions		16,735.00
Total		35,752.00	35,752.00

Adjusting Journal Entries JE # 5
Adjust Compensated Absences

220	Accrued Compensated Absences	77,688.00	
730	Salaries - Instruction - Regular Programs		77,688.00
Total		77,688.00	77,688.00

Client: Grayslake Community Consolidated School District No. 46
Engagement: Grayslake Community Consolidated School District No. 46
Period Ending: 6/30/2020
Trial Balance: GASB 34 Fund
Workpaper: GASB 34 Adjusting Journal Entries Report

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 6			
Adjust Accrued Interest			
150	Accrued Interest	789.00	
740	Interest and Fees		789.00
Total		789.00	789.00
Adjusting Journal Entries JE # 7			
Record Amortization of Bond Premium and Deferred Loss on Refunding			
195	Deferred Loss on Refunding/Defeasance Asset, Net		370,382.00
740	Interest and Fees	370,382.00	
219	Unamortized Premium on Bonds	489,229.00	
740	Interest and Fees		489,229.00
Total		859,611.00	859,611.00
Adjusting Journal Entries JE # 8			
Record Accreted Interest			
740	Interest and Fees	566,888.00	
202A	Accreted Interest - 2001 Bonds		387,094.00
203A	Accreted Interest - 2002 Bonds		179,794.00
Total		566,888.00	566,888.00
Adjusting Journal Entries JE # 9			
Record Debt Payments			
202	2001 General Obligation Bonds	896,580.00	
202A	Accreted Interest - 2001 Bonds	3,603,420.00	
203	2002 General Obligation Bonds	316,153.00	
203A	Accreted Interest - 2002 Bonds	1,088,847.00	
204	2012 General Obligation Refunding Bond	45,000.00	
210	2015 GO Refunding Bond	265,000.00	
211	2018 Gov. Obligation Contract	17,041.00	
212	Solar Debt Certificate - Series 2018	1,550,175.00	
705	Debt Services Principal		7,782,216.00
Total		7,782,216.00	7,782,216.00
Adjusting Journal Entries JE # 10			
Record Additions of Fixed Assets			
100	Buildings	30,271.00	
110	Improvements Other Than Buildings	386,760.00	
120	Equipment other than Transportation	6,408.00	
711	Capital Outlay - O&M		423,439.00
Total		423,439.00	423,439.00

Client: *Grayslake Community Consolidated School District No. 46*
Engagement: *Grayslake Community Consolidated School District No. 46*
Period Ending: *6/30/2020*
Trial Balance: *GASB 34 Fund*
Workpaper: *GASB 34 Adjusting Journal Entries Report*

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 11			
Record Depreciation Expense			
500	Depreciation Expense - Unallocated	3,049,235.00	
502	Depreciation - Operations and Maintenance	5,556.00	
503	Depreciation - Food Service	14,202.00	
105	Accum. Depr - Buildings		2,628,804.00
115	Accum. Depr - Improvements		182,491.00
125	Accum. Depr - Equipment		257,698.00
Total		3,068,993.00	3,068,993.00

I have reviewed and agree with the above adjustments:

Signature

Date

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **10 - Education Fund**
Workpaper: **10 - Education Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Correct Fund Balance				
730	Unreserved Fund Balance		244.00	
R1950	Refund of Prior Years' Expenditures			244.00
Total			244.00	244.00

Adjusting Journal Entries JE # 2
Adjust State Aid Revenue and Receivable

150	Intergovernmental Accounts Receivable		61,712.00	
150	Intergovernmental Accounts Receivable		146,221.00	
150	Intergovernmental Accounts Receivable		340,638.00	
160	Other Receivables		63,849.00	
R1230	Corporate Personal Property Replacement Taxes		12,544.00	
R1999	Other Local Revenues (Attach Itemization)		1,171.00	
R4905	Emergency Immigrant Assistance		198.00	
R4991	Medicaid Matching Funds - Administrative Outreach		20,318.00	
R4991	Medicaid Matching Funds - Administrative Outreach		21,950.00	
490	Deferred Revenues & Other Current Liabilities			198.00
R1999	Other Local Revenues (Attach Itemization)			21,950.00
R3001	General State Aid-Sec. 18-8.05			1,171.00
R3100	Special Education - Private Facility Tuition			103,522.00
R3360	State Free Lunch & Breakfast			2,281.00
R3705	Early Childhood - Block Grant			30,658.00
R4225	Summer Food Service Admin/Program			38,056.00
R4300	Title I - Low Income			118,687.00
R4620	Fed - Spec Ed - IDEA - Flow Thru/Low Incidence			61,712.00
R4625	Fed - Spec Education - IDEA - Room & Board			11,078.00
R4909	Title III - English Language Acquisition			30,866.00
R4932	Title II - Teacher Quality			5,490.00
R4991	Medicaid Matching Funds - Administrative Outreach			4,957.00
R4991	Medicaid Matching Funds - Administrative Outreach			30,680.00
R4992	Medicaid Matching Funds - Fee-for-Service Program			7,587.00
R4992	Medicaid Matching Funds - Fee-for-Service Program			20,318.00
R4992	Medicaid Matching Funds - Fee-for-Service Program			63,849.00
R4992	Medicaid Matching Funds - Fee-for-Service Program			115,541.00
Total			668,601.00	668,601.00

Adjusting Journal Entries JE # 3 **5240.05**
Record TRS On-Behalf Payments

Z4180	Expenses for On-Behalf Payments		49,972,421.00	
S3998	Revenues for On-Behalf Payments			49,972,421.00
Total			49,972,421.00	49,972,421.00

Adjusting Journal Entries JE # 4 **7100.20**
Reclassify Lease Payment to the Debt Fund

112	Cash		9,507.00	
X2560-500	Capital Outlay			9,507.00
Total			9,507.00	9,507.00

Client: Grayslake Community Consolidated School District No. 46
Engagement: Grayslake Community Consolidated School District No. 46
Period Ending: 6/30/2020
Trial Balance: 10 - Education Fund
Workpaper: 10 - Education Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 5				
Adjust Flex Account				
114	Cash		28,728.00	
470	Salaries & Benefits Payable			28,728.00
Total			28,728.00	28,728.00
Adjusting Journal Entries JE # 6				
Adjust Self-Funded Self Insurance				
113	Cash		102,294.00	
480	Payroll Deductions & Withholdings			102,294.00
Total			102,294.00	102,294.00
Adjusting Journal Entries JE # 7				
Adjust Accrued Payroll				
		5500.10a		
111	Cash		2,666,533.00	
470	Salaries & Benefits Payable			2,666,533.00
Total			2,666,533.00	2,666,533.00
Adjusting Journal Entries JE # 8				
Record Property Taxes Receivable and Deferred Revenue				
		4200.05		
130	Taxes Receivable		12,483,448.00	
490	Deferred Revenues & Other Current Liabilities			11,350,717.00
R1110	Designated Purposes Levies			1,132,731.00
Total			12,483,448.00	12,483,448.00
Adjusting Journal Entries JE # 9				
Record Replacement Tax Receivable				
150	Intergovernmental Accounts Receivable		21,406.00	
R1230	Corporate Personal Property Replacement Taxes			21,406.00
Total			21,406.00	21,406.00
Adjusting Journal Entries JE # 10				
Adjust Intefund Receivable to Actual				
160	Other Receivables		27.00	
140	Interfund Receivables			27.00
Total			27.00	27.00
Adjusting Journal Entries JE # 11				
Adjust Accounts Payable for Payroll Liabilities Checks				
		5100.10		
111	Cash		1,141,311.00	
430	Other Payables			1,141,311.00
Total			1,141,311.00	1,141,311.00
Adjusting Journal Entries JE # 12				
Adjust Accounts Payable for Misc. A/P				
		5100.10		
X1912-600	Other Objects		37,501.00	
X2310-300	Purchased Services		13,897.00	
X2310-600	Other Objects		2,044.00	
X2560-300	Purchased Services		4,948.00	
X2570-300	Purchased Services		12,001.00	
430	Other Payables			70,391.00
Total			70,391.00	70,391.00

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **10 - Education Fund**
Workpaper: **10 - Education Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 13		5100.10		
Adjust A/P Balances per Client				
X2310-600	Other Objects		141,676.00	
430	Other Payables			141,676.00
Total			141,676.00	141,676.00
Adjusting Journal Entries JE # 14		5500.10		
Adjust Accrued Liabilities				
470	Salaries & Benefits Payable		474,541.00	
X2310-200	Employee Benefits			14,000.00
X2310-600	Other Objects			460,541.00
Total			474,541.00	474,541.00
Adjusting Journal Entries JE # 15				
Adjust Negative Balances				
R1999	Other Local Revenues (Attach Itemization)		412.00	
X1600-400	Supplies & Materials		19.00	
X2110-300	Purchased Services		14.00	
R1311	Regular - Tuition from Pupils or Parents (In State)			411.00
R1321	Summer Sch - Tuition from Pupils or Parents (In State)			1.00
X1600-300	Purchased Services			19.00
X2110-200	Employee Benefits			14.00
Total			445.00	445.00

I have reviewed and agree with the above adjustments:

Signature

Date

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **20 - Operation & Maintenance Fund**
Workpaper: **20 - Operations & Maintenance Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7100.20		
Reclassify Capital Outlay				
X2540-300	Purchased Services		73,458.00	
X2540-400	Supplies & Materials		6,560.00	
X2540-500	Capital Outlay		5,745.00	
X2540-700	Non-Capitalized Equipment		3,155.00	
430	Other Payables			5,745.00
X2540-500	Capital Outlay			83,173.00
Total			88,918.00	88,918.00
Adjusting Journal Entries JE # 2		4200.05		
Record Property Taxes Receivable and Deferred Revenue				
130	Taxes Receivable		1,885,110.00	
490	Deferred Revenues & Other Current Liabilities			1,715,029.00
R1110	Designated Purposes Levies			170,081.00
Total			1,885,110.00	1,885,110.00
Adjusting Journal Entries JE # 3		5100.10		
Adjust Liabilities to Actual (Write-Off Old Balances)				
430	Other Payables		93,776.00	
480	Payroll Deductions & Withholdings			7,285.00
X2540-300	Purchased Services			86,491.00
Total			93,776.00	93,776.00
Adjusting Journal Entries JE # 4		5100.10		
Record CY Accounts Payable				
X2540-300	Purchased Services		64,994.00	
X2540-400	Supplies & Materials		1,104.00	
430	Other Payables			66,098.00
Total			66,098.00	66,098.00

I have reviewed and agree with the above adjustments:

Signature

Date

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **30 - Debt Service Fund**
Workpaper: **30 - Debt Service Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
		7100.20		
Reclassify Capital Lease Payments				
X5200-600	Other Objects		799.00	
X5300-600	Other Objects		8,708.00	
111	Cash			9,507.00
Total			9,507.00	9,507.00
Adjusting Journal Entries JE # 2				
		4200.05		
Record Property Taxes Receivable and Deferred Revenue				
130	Taxes Receivable		4,266,253.00	
490	Deferred Rev & Other Current Liabilities			3,881,336.00
R1110	Designated Purposes Levies			384,917.00
Total			4,266,253.00	4,266,253.00

I have reviewed and agree with the above adjustments:

Signature

Date

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **40 - Transportation Fund**
Workpaper: **40 - Transportation Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Correct Fund Balance				
X2550-300	Purchased Services		54,903.00	
730	Unreserved Fund Balance			54,903.00
Total			54,903.00	54,903.00
Adjusting Journal Entries JE # 2				
Adjust State Aid Revenue and Receivable				
R3500	Transportation - Regular/Vocational		46,699.00	
R3510	Transportation - Special Education		46,119.00	
150	Intergovernmental Accounts Receivable			92,818.00
Total			92,818.00	92,818.00
Adjusting Journal Entries JE # 3				
		4200.05		
Record Property Taxes Receivable and Deferred Revenue				
130	Taxes Receivable		754,046.00	
490	Deferred Revenues & Other Current Liabilities			686,014.00
R1110	Designated Purposes Levies			68,032.00
Total			754,046.00	754,046.00
Adjusting Journal Entries JE # 4				
Reverse PY Receivable				
R1415	Reg - Transp Fees from Co-curricular Activities (In State)		416.00	
160	Other Receivables			416.00
Total			416.00	416.00
Adjusting Journal Entries JE # 5				
		5100.10		
Record CY Accounts Payable				
X2190-300	Purchased Services		51,706.00	
430	Other Payables			51,706.00
Total			51,706.00	51,706.00
Adjusting Journal Entries JE # 6				
		5100.10		
Adjust Liabilities per Client (Write-Off Old Balances per Client)				
430	Other Payables		61,718.00	
480	Payroll Deductions & Withholdings			415.00
X2550-300	Purchased Services			61,303.00
Total			61,718.00	61,718.00

I have reviewed and agree with the above adjustments:

Signature

Date

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **50 - Municipal Retirement/Social Security**
Workpaper: **50 - Municipal Retirement Social Security Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		5100.10		
Adjust Accounts Payable (Write-Off Old Balances, per Client)				
430	Other Payables		23,236.00	
480	Payroll Deductions & Withholdings			7,108.00
X1100-200	Employee Benefits			16,128.00
Total			23,236.00	23,236.00
Adjusting Journal Entries JE # 2		4200.05		
Record Property Taxes Receivable and Deferred Revenue				
130	Taxes Receivable		883,260.00	
490	Deferred Rev & Other Current Liabilities			803,569.00
R1150	FICA/Medicare Only Purposes Levies			79,691.00
Total			883,260.00	883,260.00
Adjusting Journal Entries JE # 3				
Reverse PY Replacement Tax Receivable				
R1230	Corp Pers Prop Replace Taxes		17,992.00	
150	Intergovernmental Accounts Receivable			17,992.00
Total			17,992.00	17,992.00
Adjusting Journal Entries JE # 4		4200.05		
Reclassify Property Tax Revenue				
R1110	Designated Purposes Levies		387,497.00	
R1150	FICA/Medicare Only Purposes Levies			364,691.00
R1190	Other Tax Levies (Itemize)			22,806.00
Total			387,497.00	387,497.00

I have reviewed and agree with the above adjustments:

Signature _____

Date _____

Client: *Grayslake Community Consolidated School District No. 46*
Engagement: *Grayslake Community Consolidated School District No. 46*
Period Ending: *6/30/2020*
Trial Balance: *60 - Capital Projects*
Workpaper: *60 - Capital Projects AJE Report*

Account	Description	W/P Ref	Debit	Credit
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No Adjusting Journal Entries in current year.

Client: **Grayslake Community Consolidated School District No. 46**
 Engagement: **Grayslake Community Consolidated School District No. 46**
 Period Ending: **6/30/2020**
 Trial Balance: **70 - Working Cash**
 Workpaper: **70 - Working Cash Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4200.05		
Record Property Taxes Receivable and Deferred Revenue				
130	Taxes Receivable		4.00	
490	Deferred Revenues & Other Current Liabilities			4.00
Total			4.00	4.00

I have reviewed and agree with the above adjustments:

Signature

Date

Client: **Grayslake Community Consolidated School District No. 46**
Engagement: **Grayslake Community Consolidated School District No. 46**
Period Ending: **6/30/2020**
Trial Balance: **80 - Tort**
Workpaper: **80 - Tort Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4200.05		
Record Property Taxes Receivable and Deferred Revenue				
130	Taxes Receivable		99,643.00	
490	Deferred Revenues & Other Current Liabilities			90,653.00
R1110	Designated Purposes Levies			8,990.00
Total			99,643.00	99,643.00

I have reviewed and agree with the above adjustments:

Signature

Date

Grayslake Community Consolidated School District No. 46
565 Frederick Road
Grayslake, IL 60030

Eder, Casella & Co.
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Grayslake Community Consolidated School District No. 46 (District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows, for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 24, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
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 internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. 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.
11. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.
12. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.
17. Our policy regarding whether to first apply restricted, committed, assigned, or unassigned resources when an expense is incurred for purposes for which more than one resource of fund balance is available is appropriately disclosed and fund balance is properly recognized under the policy.
18. All revenues within the statement of activities have been properly classified as program revenue, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
20. All interfund and intra-entity transactions and balances have been properly classified and reported.
21. Deposit and investment risk have been properly and fully disclosed.
22. Capital assets are properly capitalized, reported, and if applicable, depreciated.
23. We acknowledge our responsibility for the required supplementary information (RSI). All RSI is measured and presented within the prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior year. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

24. With regard to investments and other instruments reported at fair value:
- The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require correction to the fair value measurements and disclosures included in the financial statements.
25. With respect to the preparation of financial statements, Schedule of Expenditures of Federal Awards, related notes, Annual Financial Report, Data Collection Form and workers' compensation payroll form, we have performed the following:
- Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.
26. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

Information Provided

27. We have provided you with:
- Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the Board of Education or summaries of actions of recent meetings as listed below:
 - July 16, 2019 (Special Meeting)
 - July 17, 2019 (regular Meeting)
 - August 7, 2019 (Special Meeting)
 - August 14, 2019 (Regular Meeting)
 - September 4, 2019 (Special Meeting)
 - September 18, 2019 (Regular Meeting)
 - September 23, 2019 (Special Meeting)
 - October 2, 2019 (Special Meeting)

- ix. October 16, 2019 (Regular Meeting)
- x. November 6, 2019 (Special Meeting)
- xi. November 19, 2019 (Special Meeting)
- xii. November 20, 2019 (Regular Meeting)
- xiii. December 11, 2019 (Regular Meeting)
- xiv. January 15, 2020 (Regular Meeting)
- xv. February 5, 2020 (Regular Meeting)
- xvi. March 4, 2020 (Regular Meeting)
- xvii. March 18, 2020 (Regular Meeting)
- xviii. April 15, 2020 (Regular Meeting)
- xix. April 29, 2020 (Regular Meeting)
- xx. May 13, 2020 (Regular Meeting)
- xxi. May 27, 2020 (Regular Meeting)
- xxii. June 10, 2020 (Regular Meeting)
- xxiii. June 24, 2020 (Regular Meeting)
- xxiv. July 15, 2020 (Regular Meeting)
- xxv. July 27, 2020 (Special Meeting)
- xxvi. August 12, 2020 (Regular Meeting)
- xxvii. September 2, 2020 (Regular Meeting)
- xxviii. September 16, 2020 (Regular Meeting)
- xxix. September 21, 2020 (Special Meeting)
- xxx. October 7, 2020 (Regular Meeting)
- xxxi. October 14, 2020 (Special Meeting)
- xxxii. October 21, 2020 (Regular Meeting)
- xxxiii. November 4, 2020 (Regular Meeting)

- 28. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 29. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 30. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
- 31. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 32. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 33. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
- 34. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices, if any.

35. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
36. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
37. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
38. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
39. There are no:
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts or grant agreements, tax or debt limits, or any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
40. The District has satisfactory title to all owned assets, and there are not liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
41. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
42. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
43. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

44. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
45. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
46. Provisions for uncollectible receivables have been properly identified and recorded.
47. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.
48. With respect to the supplemental financial information, we acknowledge our responsibility for presenting the supplemental financial information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental financial information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental financial information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental information.
49. We agree with the findings of specialists in evaluating the District's accrued pension liability and OPEB Liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
50. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

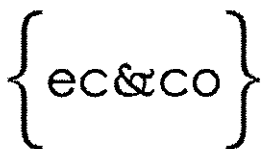
Single Audit

51. With respect to federal award programs:
 - a. We are responsible for understanding and complying with, and have complied with, the requirements 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).
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the Uniform Guidance.
 - c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. The methods of measurement or presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - e. We are responsible for including the auditor's report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.
 - f. We have identified and disclose all of our government programs and related activities subject to the Uniform Guidance compliance audit.

- g. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations and other assistance.
- i. We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.
- j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related to activities that have taken place with federal agencies or pass-through entities.
- k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- m. We have disclosed to you any 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.
- n. We have made available to you 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.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.
- p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable
- r. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- s. We have disclosed to you the findings received 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.

- t. The reporting package does not contain personally identifiable information.
- u. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditor's role in the preparation of this information.
- v. We have disclosed to you the nature of any 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.
- w. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the 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; and we have complied with these direct and material compliance requirements.
- x. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect 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.
- y. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.
- z. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a correction action plan that meets the requirements of the Uniform Guidance.
- aa. We have charged costs to federal awards in accordance with applicable cost principles.

Signed: Mary Wiering
Title: CSBO
Date: 12/8/2020



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To the Board of Education
Grayslake Community Consolidated School District No. 46
Grayslake, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grayslake Community Consolidated School District No. 46 (District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible – the chance of the future event or events occurring is more than remote but less than likely
- Probable – the future event or events are likely to occur

We consider the following deficiencies in the District's internal control to be material weaknesses:

Comments

Financial Statement Adjustments

Management is responsible for the accuracy and completeness of all financial records. This includes having controls over the financial reporting process which serve to prevent and detect errors in financial reporting that ensure that the financial statements are free of material misstatements. During the audit, some misstatements were noted that resulted in material adjustments. Management should attempt to develop a process to identify potential adjustments throughout the year and during the year end reporting process to minimize potential adjustments by the auditor.

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Self-funded Insurance Cash Account, Accounts Payable and Accrued Liabilities

The self-funded insurance cash account, accounts payable and accrued liabilities amounts could not be reconciled to supporting documents. As a result, there were material differences in cash, accounts payable and accrued liabilities balances. We recommend that management implement better internal control procedures for a review process of postings to accounts payable and accrued liabilities to make sure all transactions are posted correctly and have sufficient supporting documents. We further recommend that the District initiate procedures to review bank reconciliations and the general ledger in order to ensure the bank reconciliation properly reconciles to the District's cash balances on the general ledger.

Management Response

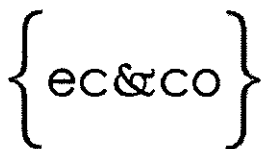
Management plans to make all necessary adjusting entries prior to the start of the audit process. Management will review internal control procedures and implement changes in the following fiscal year.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

Eder, Casella & Co.
EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 8, 2020



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**GRAYSLAKE COMMUNITY CONSOLIDATED
SCHOOL DISTRICT NO. 46
STATE OF ILLINOIS**

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2020

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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TABLE OF CONTENTS
JUNE 30, 2020

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	4
REQUIRED SUPPLEMENTARY INFORMATION	
Management's Discussion and Analysis	6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements	
Balance Sheet – Governmental Funds	15
Reconciliation of the Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	19
Statement of Fiduciary Assets and Liabilities	20
Notes to Financial Statements	21
REQUIRED SUPPLEMENTARY INFORMATION	
Illinois Municipal Retirement Fund – Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	48
Illinois Municipal Retirement Fund – Schedule of Employer Contribution	49
Teachers' Retirement System of the State of Illinois – Schedule of the Employer's Proportionate Share of the Net Pension Liability	50
Teachers' Retirement System of the State of Illinois – Schedule of Employer Contribution	51

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TABLE OF CONTENTS
JUNE 30, 2020

	PAGE
REQUIRED SUPPLEMENTARY INFORMATION (Continued)	
Teachers' Health Insurance Security Fund of the State of Illinois – Schedule of the Employer's Proportionate Share of the Net OPEB Liability	52
Teachers' Health Insurance Security Fund of the State of Illinois – Schedule of Employer Contribution	53
Other Post-Employment Benefit - Schedule of Changes in the Employer's Net OPEB Liability and Related Ratios	54
Other Post-Employment Benefit - Schedule of Employer Contribution	55
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	56
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Operations and Maintenance Fund	61
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Transportation Fund	62
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Illinois Municipal Retirement/Social Security Fund	63
Notes to Required Supplementary Information	65
SUPPLEMENTAL FINANCIAL INFORMATION	
Combining Balance Sheet – General Fund	66
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – General Fund	67
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Educational Fund	68
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Working Cash Fund	73
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Tort Fund	74

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TABLE OF CONTENTS
JUNE 30, 2020

	PAGE
SUPPLEMENTAL FINANCIAL INFORMATION (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Services Fund	75
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund	76
Schedule of Changes in Fiduciary Assets and Liabilities – Activity Funds	77
Computation of Operating Expense Per Pupil and Per Capita Tuition Charge	78
ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION	
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	79
Schedule of Expenditures of Federal Awards	81
Notes to the Schedule of Expenditures of Federal Awards	84
Schedule of Findings and Questioned Costs	85
Summary Schedule of Prior Audit Findings	89
Corrective Action Plan for Current Year Audit Findings	90



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Grayslake Community Consolidated School District No. 46
Grayslake, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Grayslake Community Consolidated School District No. 46

as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Grayslake Community Consolidated School District No. 46 as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other 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 supplemental information as listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2020 on our consideration of Grayslake Community Consolidated School District No. 46'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 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 Grayslake Community Consolidated School District No. 46's internal control over financial reporting and compliance.

Eder, Casella & Co.
EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 8, 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Grayslake Community Consolidated School District No. 46
Grayslake, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Grayslake Community Consolidated School District No. 46

as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Grayslake Community Consolidated School District No. 46's basic financial statements, and have issued our report thereon dated December 8, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grayslake Community Consolidated School District No. 46's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Grayslake Community Consolidated School District No. 46's internal control. Accordingly, we do not express an opinion on the effectiveness of Grayslake Community Consolidated School District No. 46's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-002, that we consider to be material weaknesses.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grayslake Community Consolidated School District No. 46's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-003.

Grayslake Community Consolidated School District No. 46's Responses to Findings

Grayslake Community Consolidated School District No. 46's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Grayslake Community Consolidated School District No. 46's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Eder, Casella & Co.
EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 8, 2020

REQUIRED SUPPLEMENTARY INFORMATION

Grayslake Community Consolidated School District No. 46

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

The Management's Discussion and Analysis of Grayslake Community Consolidated School District No. 46's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2020. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at June 30, 2020 by \$4,970,157 (net position).
- The District's total net position increased by \$2,487,299.
- At June 30, 2020 the District's governmental funds reported combined ending fund balances of \$23,757,969, a decrease of \$587,634. 53% of this fund balance is available for spending at the District's discretion (unassigned fund balance \$12,699,066).
- At June 30, 2020 the unassigned fund balance for the General Fund was \$12,699,066, or 14% of total General Fund expenditures.
- The District's total long-term debt decreased by \$7,215,328 during the year ended June 30, 2020 primarily due to scheduled repayment of long-term debt offset by the accretion of interest on capital appreciation bonds.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

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

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, less its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating when comparing year to year results.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). Governmental activities include instruction, support services, operations and maintenance, transportation, food services, and certain other activities and expenses such as payments to other districts and governmental units, and interest and fees.

The government-wide financial statements can be found on pages 13 and 14 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Operations and Maintenance, Debt Services, Transportation, Illinois Municipal Retirement/Social Security, and Capital Projects Funds, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement, which is required supplementary information, has been provided for the General Fund and each major special revenue fund to demonstrate compliance with this budget.

The basic fund financial statements can be found on pages 15 through 19 and the required supplementary information can be found on pages 48 through 65 of this report.

Fiduciary Funds - Fiduciary funds are used to account for assets held for others, such as student activity funds. Fiduciary funds are not reflected in the government-wide financial statements because the assets of these funds are not available to support the District's operations.

The basic fiduciary fund financial statement can be found on page 20 of this report.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 through 47 of this report.

Other Information - In addition to the basic financial statements, accompanying notes, and required supplementary information, this report also presents certain supplementary information concerning the District's progress in meeting its obligation to provide fully adequate educational services and extracurricular activities to all of its resident's students.

Supplemental financial information can be found on pages 66 through 78 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$4,970,157 at the close of the most recent fiscal year.

The following table presents a summary of the District's net position for the years ended June 30, 2020 and 2019:

Grayslake Community Consolidated School District No 46's Net Position at Year-End		
	Governmental Activities	
	FY 2020	FY 2019
Assets		
Current and Other Assets	\$ 47,912,000	\$ 47,903,585
Capital Assets	60,323,297	62,968,851
Total Assets	\$ 108,235,297	\$ 110,872,436
Deferred Outflows of Resources		
Deceasance Asset, net of amortization	\$ 1,937,946	\$ 2,308,328
Pension Expense/Revenue	5,512,589	4,220,280
Total Deferred Outflows of Resources	\$ 7,450,535	\$ 6,528,608
Liabilities		
Other Liabilities	\$ 5,860,329	\$ 5,622,779
Long-Term Liabilities Outstanding	80,809,651	85,759,426
Total Liabilities	\$ 86,669,980	\$ 91,382,205
Deferred Inflows of Resources		
Unavailable Revenue - Property Taxes	\$ 18,533,753	\$ 18,176,043
Pension Expense/Revenue	5,511,942	5,359,938
Total Deferred Inflows of Resources	\$ 24,045,695	\$ 23,535,981
Net Position		
Net Investment in Capital Assets	\$ 20,139,045	\$ 19,205,421
Restricted	10,009,239	8,893,402
Unrestricted	(25,178,127)	(25,615,965)
Total Net Position	\$ 4,970,157	\$ 2,482,858

The net investment in capital assets represents assets such as land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding. The District uses its assets to provide educational services and extracurricular activities for the students of the local community. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The balance of Net Investment in Capital Assets was \$20,139,045 at June 30, 2020.

Governmental Activities. Governmental activities increased the District's net position by \$2,487,299. Key elements of this increase are as follows:

Grayslake Community Consolidated School District No. 46's Change in Net Position

	Governmental Activities	
	FY 2020	FY 2019
Revenues:		
Program Revenues		
Charges for Services	\$ 858,577	\$ 1,398,666
Operating Grants and Contributions	54,704,982	20,718,391
Capital Grants and Contributions	13,350	34,961
General Revenues:		
Property Taxes	36,667,112	35,887,545
Other Taxes	145,397	146,459
Grants and Contributions not Restricted to Specific Activities	13,548,900	12,610,225
Unrestricted Investment Earnings	401,866	528,240
Miscellaneous	144,435	70,024
Total Revenues	<u>\$ 106,484,619</u>	<u>\$ 71,394,511</u>
Expenses:		
Instruction	\$ 78,707,909	\$ 42,951,453
Support Services	18,634,921	19,307,231
Community Services	48,568	52,917
Intergovernmental Payments	1,547,001	1,646,225
Interest and Fees on Long-Term Debt	2,009,686	2,342,825
Depreciation - Unallocated	3,049,235	3,097,979
Total Expenses	<u>\$ 103,997,320</u>	<u>\$ 69,398,630</u>
Change in Net Position	\$ 2,487,299	\$ 1,995,881
Net Position - Beginning	2,482,858	486,977
Net Position - Ending	<u>\$ 4,970,157</u>	<u>\$ 2,482,858</u>

- The District's total revenues increased by \$35,090,108 compared to the prior year. The most significant changes were: an increase in state retirement contributions of \$33,635,128 compared to the prior year; an increase in property taxes of \$779,567 compared to the prior year due mainly to an increase in tax levies; and an increase in Grants and Contributions not Restricted to Specific Activities of \$938,675 compared to the prior year due mainly to an increase in evidence based funding revenue. These were offset by a decrease in Charges for Services of \$540,089.
- The District's total expenses increased by \$34,598,690. The most significant change was an increase in instruction expenses of \$35,756,456 compared to the prior year due mainly to an increase in state retirement contributions.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of June 30, 2020, the District's six governmental funds reported combined ending fund balances of \$23,757,969, a decrease of \$587,634 from the prior year.

General Fund – The greatest variety and the largest volume of transactions shall be recorded in the General Fund because the General Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional,

health, and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include instruction tax levies, tuition, and textbook rentals.

- At June 30, 2020 the General Fund had an unassigned fund balance of \$12,699,066. This unassigned fund balance represents 14% of total General Fund expenditures.

The Operations and Maintenance Fund's fund balance decreased by \$664,594 in comparison with the prior year. This change is due to interfund transfers made to other funds, offset by an increase in other local sources, mainly due to energy rebates, as well as state grants and an overall decrease in expenditures.

The Debt Services Fund's fund balance increased by \$67,480 in comparison with the prior year. This increase is due to property taxes exceeding scheduled debt payments.

The Transportation Fund's fund balance increased by \$511,396 in comparison with the prior year. This change is due to an increase in state grants.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased by \$138,980 in comparison with the prior year. This increase is due to property taxes that exceeded the current year expenditures.

The Capital Projects Fund's fund balance increased by \$1,344 in comparison with the prior year due to not having any significant capital projects being completed during the year.

General Fund Budgetary Highlights

Significant differences between budgeted and actual revenues and expenditures are summarized as follows:

- The difference between budgeted revenues and actual revenues in the General Fund was \$32,210,458 (favorable) which is 36% of total revenues. The most significant factor was that the District did not budget for the increase of state retirement contributions from the State of Illinois.
- The difference between budgeted expenditures and actual expenditures in the General Fund was \$31,282,148 (unfavorable) which is 35% of total expenditures. The most significant factor was the increase of state retirement contributions from the State of Illinois.

Capital Asset and Debt Administration

Capital Assets. At June 30, 2020 the District had invested \$60,323,297 (net of depreciation) in a broad range of capital assets, including land, building and building improvements, site improvements and infrastructure, and capitalized equipment. Total depreciation expense for the year was \$3,068,993.

Major capital asset events during the current fiscal year included the following:

- Parking lot construction in the amount of \$381,762.
- Library floor replacement at Woodview School in the amount of \$16,970.

Grayslake Community Consolidated School District No. 46's Capital Assets
(net of depreciation)

	Governmental Activities	
	2020	2019
Land	\$ 2,265,169	\$ 2,265,169
Building and Building Improvements	55,890,375	58,488,908
Site Improvements and Infrastructure	1,753,036	1,548,767
Capitalized Equipment	414,717	666,007
Total	<u>\$ 60,323,297</u>	<u>\$ 62,968,851</u>

For more detail on the District's capital assets, see Note 4 in the Notes to the Financial Statements.

Long-Term Debt. At June 30, 2020 the District had \$43,628,500 in long-term debt.

Grayslake Community Consolidated School District No. 46's Outstanding Debt

	Governmental Activities	
	2020	2019
Bonds and Notes Payable	\$ 43,628,500	\$ 50,843,828
Total	<u>\$ 43,628,500</u>	<u>\$ 50,843,828</u>

For more detail on the District's long-term debt, see Note 5 in the Notes to the Financial Statements.

Economic Factors and Next Year's Budget

For five years in a row, the property values within the boundary of the District realized an overall increase in Equalized Assessed Value (2015 - \$559,368,747; 2016 - \$613,358,204; 2017 - \$659,639,906; 2018 - \$693,954,245; 2019 - \$714,251,648). The reversal from a downward to an upward trend is expected to continue as housing prices continue to show strong growth resulting in decreasing tax rates for the community.

In accordance with inflationary projections, costs associated with purchases including equipment, service, and supplies, as well as compensation costs, will continue to increase. The District's main recourse for collecting additional revenues to offset these increases is the property tax levy. This Property Tax Extension Limitation Law (PTELL) provides for an aggregate levy increase equal to the lesser of 5% of the Consumer Price Index. The December 2019 CPI as released by the US Bureau of Labor Statistics was 2.3%. The District will request a 2020 aggregate levy increase equal to 2.3% plus the value of new property. The increase is necessary to fund the cost of instruction for the 2021-2022 school year.

Under Illinois' Evidence Based Funding (EBF) disbursements, the District is a Tier 1 entity and therefore eligible for additional funding above the base funding minimum when it is appropriated by the State legislature. In fiscal year 2020, the District received a total of \$13.5 million through EBF base funding minimum and additional tier funding. Due to the pandemic and other budgetary constraints at the State level, an appropriation for additional tier funding was not made for fiscal year 2021; therefore, due to the hold harmless provision in the EBF formula the District will also receive \$13.5 million in EBF during fiscal year 2021.

In 2018, the District installed solar panels at several school locations. The solar project was financed from fund balance and the issuance of debt certificates. In fiscal year 2021 the District will receive disbursements from ComEd and Ameren for the solar Renewable Energy Credits (REC's) totaling \$0.6 million. In addition, due to favorable borrowing rates, the District has refinanced the debt certificates in fiscal year 2021 saving \$0.3 million in interest expense.

The Collective Bargaining Agreement that was reached in December of 2017 affected salaries for 2017-18 and 2018-19. Agreement on salaries was reached in November 2019 for salary increases for teachers and support staff through the balance of the current contract. The salary increases for the union

membership for 2019-2020 is 4.0% and for 2020-2021 is 3.6%. The current collective bargaining agreement expires June 30, 2021.

Budgetary challenges at the State level and the cost of the pandemic will likely result in a reduction in funding for the public sector, including funding for education. The potential for a pension cost shift and a property tax freeze continue to loom over the public education sector. The District will continue to monitor activity in the State legislature and will adjust investments in instructional programming where necessary based on potential limitations of resources.

Requests for Information

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

Grayslake Community Consolidated School District No. 46
565 Frederick Road
Grayslake, IL 60030

BASIC FINANCIAL STATEMENTS

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 23,113,933
Investments, at Fair Value	2,980,500
Employee Receivables, net of allowance of \$0	11,132
Property Taxes Receivable, net of allowance of \$0	20,371,764
Due from Other Governments, net of allowance of \$0	958,189
Prepaid Items	84,832
Other Current Assets	391,650
Capital Assets (Note 4):	
Land	2,265,169
Depreciable Buildings, Property, and Equipment, net of depreciation	58,058,128
Total Assets	\$ 108,235,297
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Amount of Refunding, net of amortization	\$ 1,937,946
Pension Expense/Revenue - IMRF	785,063
Pension Expense/Revenue - TRS	3,713,021
Pension Expense/Revenue - THIS	1,003,356
Pension Expense/Revenue - OPEB	11,149
Total Deferred Outflows of Resources	\$ 7,450,535
LIABILITIES	
Accounts Payable and Accrued Expenditures	\$ 1,969,888
Accrued Payroll and Payroll Liabilities	3,890,441
Long-Term Liabilities	
Due Within One Year	7,055,286
Due in More Than One Year	73,754,365
Total Liabilities	\$ 86,669,980
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue - Property Taxes	\$ 18,533,753
Pension Expense/Revenue - TRS	1,267,025
Pension Expense/Revenue - OPEB THIS	4,216,465
Pension Expense/Revenue - OPEB IMRF	28,452
Total Deferred Inflows of Resources	\$ 24,045,695
NET POSITION	
Net Investment in Capital Assets	\$ 20,139,045
Restricted for:	
Operations and Maintenance	3,012,593
Debt Service	4,917,904
Transportation	1,247,793
Retirement	694,623
Tort	136,326
Unrestricted/(Deficit)	(25,178,127)
Total Net Position	\$ 4,970,157

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction					
Regular Programs	\$ 15,524,353	\$ 184,025	\$ 557,115	\$ -	\$ (14,783,213)
Special Education Programs	7,994,526	27,451	672,270	-	(7,294,805)
Other Instructional Programs	5,216,609	322,170	51,395	-	(4,843,044)
State Retirement Contributions	49,972,421	-	49,972,421	-	-
Support Services					
Pupils	4,311,791	-	339,283	-	(3,972,508)
Instructional Staff	1,869,307	-	-	-	(1,869,307)
General Administration	1,574,349	-	-	-	(1,574,349)
School Administration	2,085,509	-	-	-	(2,085,509)
Business	769,945	-	-	-	(769,945)
Facilities Acquisition and Construction	-	-	-	13,350	13,350
Operations and Maintenance	2,922,013	32,967	638,690	-	(2,250,356)
Transportation	2,706,037	12,678	1,559,006	-	(1,134,353)
Food Services	676,461	279,286	499,236	-	102,061
Central	1,719,509	-	-	-	(1,719,509)
Community Services	48,568	-	-	-	(48,568)
Payments to Other Districts and Governmental Units	1,547,001	-	415,566	-	(1,131,435)
Interest and Fees on Long-Term Debt	2,009,686	-	-	-	(2,009,686)
Depreciation - Unallocated	3,049,235	-	-	-	(3,049,235)
Total Governmental Activities	<u>\$ 103,997,320</u>	<u>\$ 858,577</u>	<u>\$ 54,704,982</u>	<u>\$ 13,350</u>	<u>\$ (48,420,411)</u>
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 28,928,600
Property Taxes, Levied for Debt Service					7,738,512
Other Payments in Lieu of Taxes					145,397
Grants and Contributions not Restricted to Specific Activities					13,548,900
Unrestricted Investment Earnings					401,866
Miscellaneous Income					144,435
Total General Revenues					<u>\$ 50,907,710</u>
Change in Net Position					\$ 2,487,299
Net Position - July 1, 2019					<u>2,482,858</u>
Net Position - June 30, 2020					<u>\$ 4,970,157</u>

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
FUND FINANCIAL STATEMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 13,485,183	\$ 3,050,080	\$ 4,015,230	\$ 1,789,758	\$ 693,848	\$ 79,834	\$ 23,113,933
Investments, at Fair Value	1,738,889	393,303	517,757	230,786	89,471	10,294	2,980,500
Employee Receivables, net of allowance of \$0	11,132	-	-	-	-	-	11,132
Property Taxes Receivable, net of allowance of \$0	12,583,095	1,885,110	4,266,253	754,046	883,260	-	20,371,764
Interfund Receivable, net of allowance of \$0	1,000,000	-	-	-	-	-	1,000,000
Due from Other Governments, net of allowance of \$0	569,977	-	-	388,212	-	-	958,189
Prepaid Expenses	48,076	36,756	-	-	-	-	84,832
Other Current Assets	391,650	-	-	-	-	-	391,650
Total Assets	\$ 29,828,002	\$ 5,365,249	\$ 8,799,240	\$ 3,162,802	\$ 1,666,579	\$ 90,128	\$ 48,912,000
LIABILITIES							
Accounts Payable and Accrued Expenses	\$ 1,606,288	\$ 71,843	\$ -	\$ 51,706	\$ -	\$ -	\$ 1,729,837
Accrued Payroll and Payroll Liabilities	3,890,441	-	-	-	-	-	3,890,441
Interfund Payable	-	-	-	1,000,000	-	-	1,000,000
Total Liabilities	\$ 5,496,729	\$ 71,843	\$ -	\$ 1,051,706	\$ -	\$ -	\$ 6,620,278
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Property Taxes	\$ 11,447,805	\$ 1,715,029	\$ 3,881,336	\$ 686,014	\$ 803,569	\$ -	\$ 18,533,753
Total Deferred Inflows of Resources	\$ 11,447,805	\$ 1,715,029	\$ 3,881,336	\$ 686,014	\$ 803,569	\$ -	\$ 18,533,753
FUND BALANCE							
Nonspendable	\$ 48,076	\$ 36,756	\$ -	\$ -	\$ -	\$ -	\$ 84,832
Restricted							
Operations and Maintenance	-	3,012,593	-	-	-	-	3,012,593
Debt Service	-	-	4,917,904	-	-	-	4,917,904
Illinois Municipal Retirement Fund	-	-	-	-	641,533	-	641,533
Special Education Illinois Municipal Retirement	-	-	-	-	53,090	-	53,090
Tort Liability	136,326	-	-	-	-	-	136,326
Transportation	-	-	-	1,247,793	-	-	1,247,793
Assigned							
Transportation	-	-	-	177,289	-	-	177,289
Operations and Maintenance	-	529,028	-	-	-	-	529,028
Illinois Municipal Retirement Fund	-	-	-	-	168,387	-	168,387
Capital Projects	-	-	-	-	-	90,128	90,128
Unassigned	12,699,066	-	-	-	-	-	12,699,066
Total Fund Balance	\$ 12,883,468	\$ 3,578,377	\$ 4,917,904	\$ 1,425,082	\$ 863,010	\$ 90,128	\$ 23,757,969
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 29,828,002	\$ 5,365,249	\$ 8,799,240	\$ 3,162,802	\$ 1,666,579	\$ 90,128	\$ 48,912,000

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total Fund Balances - Governmental Funds \$ 23,757,969

Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred pension costs in governmental activities are not financial resources and therefore are not reported in the funds.

Pension Expense/Revenue - IMRF	\$ 785,063	
Pension Expense/Revenue - TRS	2,445,996	
Pension Expense/Revenue - OPEB THIS	(3,213,109)	
Pension Expense/Revenue - OPEB IMRF	<u>(17,303)</u>	
		647

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Capital Assets	\$ 111,254,507	
Accumulated Depreciation on Capital Assets	<u>(50,931,210)</u>	
		60,323,297

Deferred charges and credits for debt issue discounts or premiums and other debt issue costs are not financial resources and therefore are not reported in the funds.

Deferred Amount of Refunding, net of related amortization	\$ 1,937,946	
Bond Premiums, net of related amortization	<u>(2,171,270)</u>	
		(233,324)

Some liabilities are not due and payable in the current period and therefore are not reported in the funds.

Bonds and Notes Payable	\$ (43,628,500)	
Accrued Interest on Long-Term Debt	(240,051)	
Compensated Absences	(306,460)	
Net Pension Liability - TRS	(6,430,733)	
Net Pension Liability - IMRF	(2,645,743)	
Net Pension Liability - OPEB THIS	(25,405,173)	
Net Pension Liability - OPEB IMRF	<u>(221,772)</u>	
		<u>(78,878,432)</u>

Net Position of Governmental Activities		<u><u>\$ 4,970,157</u></u>
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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
REVENUES							
Property Taxes	\$ 22,606,801	\$ 3,460,295	\$ 7,738,512	\$ 1,289,370	\$ 1,572,134	\$ -	\$ 36,667,112
Payments in Lieu of Taxes	43,302	-	-	-	102,095	-	145,397
Tuition	27,451	-	-	-	-	-	27,451
Transportation Fees	-	-	-	12,678	-	-	12,678
Earnings on Investments	224,631	69,797	79,603	14,604	11,887	1,344	401,866
Food Service	279,286	-	-	-	-	-	279,286
District/School Activity Income	155,708	-	-	-	-	-	155,708
Textbooks	184,025	-	-	-	-	-	184,025
Other Local Sources	291,068	650,088	-	4,748	-	-	945,904
State Aid	14,202,302	50,000	-	1,559,006	-	-	15,811,308
Federal Aid	1,881,463	-	-	-	-	-	1,881,463
State Retirement Contributions	49,972,421	-	-	-	-	-	49,972,421
	<u>\$ 89,868,458</u>	<u>\$ 4,230,180</u>	<u>\$ 7,818,115</u>	<u>\$ 2,880,406</u>	<u>\$ 1,686,116</u>	<u>\$ 1,344</u>	<u>\$ 106,484,619</u>
EXPENDITURES							
Current							
Instruction							
Regular Programs	\$ 14,759,578	\$ -	\$ -	\$ -	\$ 221,942	\$ -	\$ 14,981,520
Special Education Programs	7,297,326	-	-	-	354,304	-	7,651,630
Other Instructional Programs	4,872,814	-	-	-	167,137	-	5,039,951
State Retirement Contributions	49,972,421	-	-	-	-	-	49,972,421
Support Services							
Pupils	3,874,920	-	-	51,706	180,915	-	4,107,541
Instructional Staff	1,739,461	-	-	-	51,315	-	1,790,776
General Administration	1,470,443	-	-	-	48,331	-	1,518,774
School Administration	1,881,138	-	-	-	92,966	-	1,974,104
Business	710,484	-	-	-	37,187	-	747,671
Operations and Maintenance	-	2,749,441	-	-	182,316	-	2,931,757
Transportation	17,733	-	-	2,688,304	-	-	2,706,037
Food Services	647,787	-	-	-	10,345	-	658,132
Central	1,526,715	-	-	-	119,777	-	1,646,492
Community Services	48,480	-	-	-	77	-	48,557
Intergovernmental Payments							
Payments to Other Districts and Governmental Units	1,466,477	-	-	-	80,524	-	1,547,001
Debt Service							
Principal	-	-	3,081,616	-	-	-	3,081,616
Interest and Fees	-	-	6,263,034	-	-	-	6,263,034
Capital Outlay	3,921	401,318	-	-	-	-	405,239
	<u>\$ 90,289,698</u>	<u>\$ 3,150,759</u>	<u>\$ 9,344,650</u>	<u>\$ 2,740,010</u>	<u>\$ 1,547,136</u>	<u>\$ -</u>	<u>\$ 107,072,253</u>

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

(Continued)

EXCESS OR (DEFICIENCY) OF REVENUES
OVER EXPENDITURES

OTHER FINANCING SOURCES (USES)

Interfund Transfers
Interest Transfers

NET CHANGE IN FUND BALANCES

FUND BALANCE - JULY 1, 2019

FUND BALANCE - JUNE 30, 2020

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
\$	(421,240)	\$ 1,079,421	\$ (1,526,535)	\$ 140,396	\$ 138,980	\$ 1,344	\$ (587,634)
\$	-	\$ (1,674,015)	\$ 1,674,015	\$ -	\$ -	\$ -	\$ -
	(221,000)	(70,000)	(80,000)	371,000	-	-	-
\$	(221,000)	\$ (1,744,015)	\$ 1,594,015	\$ 371,000	\$ -	\$ -	\$ -
\$	(642,240)	\$ (664,594)	\$ 67,480	\$ 511,396	\$ 138,980	\$ 1,344	\$ (587,634)
	13,525,708	4,242,971	4,850,424	913,686	724,030	88,784	24,345,603
\$	12,883,468	\$ 3,578,377	\$ 4,917,904	\$ 1,425,082	\$ 863,010	\$ 90,128	\$ 23,757,969

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

Net Change in Fund Balances - Total Governmental Funds \$ (587,634)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.

Depreciation Expense	\$ (3,068,993)	
Capital Outlays	<u>423,439</u>	
		(2,645,554)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Amortization of Defeasance Asset	\$ (370,382)	
Amortization of Bond Premiums	489,229	
Accrued Interest on Long-Term Debt	789	
Accreted Interest	(566,888)	
Compensated Absences	77,688	
Pension Expense	<u>(3,195,349)</u>	
		(3,564,913)

Employer Pension Contributions are expensed in the fund financial statements but are treated as a reduction in the Net Pension Liability on the government-wide financial statements.

1,503,184

Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.

Repayment of Long-Term Debt		<u>7,782,216</u>
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Change in Net Position of Governmental Activities		<u><u>\$ 2,487,299</u></u>
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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
 FUND FINANCIAL STATEMENTS
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 JUNE 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 67,287</u>
Total Assets	<u><u>\$ 67,287</u></u>
LIABILITIES	
Due to Activity Fund Organizations	<u>\$ 67,287</u>
Total Liabilities	<u><u>\$ 67,287</u></u>

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grayslake Community Consolidated School District No. 46's (District) accounting policies conform to generally accepted accounting principles as applicable to local education agencies.

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies used by the District are discussed below.

A. *Reporting Entity*

The accompanying financial statements comply with the provisions of GASB Statements, in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. In addition, the District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. *Basic Financial Statements – Government-Wide Statements*

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (regular programs, special education programs, payments to other districts and governmental units, etc.). Program revenues include charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

NOTES TO FINANCIAL STATEMENTS (Continued)

The District does not allocate indirect costs.

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified. Interfund services provided and used are not eliminated in the process of consolidation.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds. Nonmajor funds are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

The following fund types are used by the District:

1. Governmental Fund Types

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports these major governmental funds and fund types:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Educational, Working Cash, and Tort levies are included in this fund.

Special Revenue Funds – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, Illinois Municipal Retirement/Social Security Fund) are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service and capital projects.

Debt Services Fund – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest and related fees on general long-term debt.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. The reporting focus is on net position and is reported using generally accepted accounting principles.

NOTES TO FINANCIAL STATEMENTS (Continued)

The District's fiduciary fund is presented in the fiduciary fund financial statement by type (agency). Since by definition these assets are being held for the benefit of a third party (student organizations) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

The following is a description of the fiduciary fund of the District:

Agency Fund – The Agency Fund (Student Activity Fund and Convenience Accounts) accounts for assets held by the District as an agent for the student organizations. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to student organizations are equal to the assets.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. *Accrual*

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. *Modified Accrual*

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met, and the revenues are available.

Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. *Cash and Cash Equivalents and Investments*

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

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

No District fund had a cash overdraft at June 30, 2020.

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents are accounted for at cost, which approximates market.

NOTES TO FINANCIAL STATEMENTS (Continued)

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. The District has adopted a formal written investment and cash management policy.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Prepaid Expenses*

Prepaid expenses are for payments made by the District in the current year for goods and services received in the subsequent fiscal year.

H. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the District's inventories is not deemed to be material.

I. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

J. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$2,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Building and Building Improvements	20 - 40 years
Site Improvements and Infrastructure	20 - 50 years
Capitalized Equipment	5 - 20 years

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet(s) and Statement(s) of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and therefore will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

L. *Compensated Absences*

Vacation benefits and unused sick days are granted to employees in varying amounts up to specified maximums depending on tenure with the District. Unused vacation time can accumulate and carryover to subsequent years up to specified maximums. However, as vacation benefits are not paid out upon termination, no provision for compensated absences liability is included in the financial statements. The unused sick days can be carried over and teachers that have been employed for five or more years are

NOTES TO FINANCIAL STATEMENTS (Continued)

entitled to be paid for the past five years of unused sick days. This will be paid out at 50% of a regular substitute teacher's daily rate.

M. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. *Government-Wide Net Position*

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position that is restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted net position – all other net positions are reported in this category.

O. *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. The District has not delegated this authority to an appointed body or official. All assigned fund balances are the residual amounts of the fund.

NOTES TO FINANCIAL STATEMENTS (Continued)

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself.

- **Unassigned** – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in special revenue, debt services, and capital projects funds.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned, and Unassigned.

P. *Property Tax Calendar and Revenues*

The District's property tax is levied each calendar year on all taxable real property located in the District's district on or before the last Tuesday in December. The 2019 levy was passed by the Board on December 11, 2019. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

Q. *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles 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 - DEPOSITS AND INVESTMENTS

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

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

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities in accordance with the Public Fund Investment Act, 30 ILCS 235. As of June 30, 2020, \$0 of the District's bank balance of \$26,881,674 was exposed to custodial credit risk.

Investments

As of June 30, 2020, the District had the following investments and maturities:

Investment	Fair Value	Investment Maturities (in Years)
		Less Than 1
State Investment Pool	\$ 19,875,197	\$ 19,875,197

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Interest Rate Risk. The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District's investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided. As of June 30, 2020, the District's investments were rated as follows:

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

NOTE 3 - FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2020:

Investments by fair value level	6/30/2020	Fair Value Measurements Using:	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Certificates of Deposit	\$ 3,230,201	\$ -	\$ 3,230,201
Total Investments by fair value level	\$ 3,230,201	\$ -	\$ 3,230,201

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 2,265,169	\$ -	\$ -	\$ 2,265,169
Total Capital Assets not being depreciated	\$ 2,265,169	\$ -	\$ -	\$ 2,265,169
Other Capital Assets				
Building and Building Improvements	\$ 98,604,089	\$ 30,271	\$ -	\$ 98,634,360
Site Improvements and Infrastructure	4,419,143	386,760	-	4,805,903
Capitalized Equipment	5,542,667	6,408	-	5,549,075
Total Other Capital Assets at historical cost	\$ 108,565,899	\$ 423,439	\$ -	\$ 108,989,338
Less Accumulated Depreciation for				
Building and Building Improvements	\$ 40,115,181	\$ 2,628,804	\$ -	\$ 42,743,985
Site Improvements and Infrastructure	2,870,376	182,491	-	3,052,867
Capitalized Equipment	4,876,660	257,698	-	5,134,358
Total Accumulated Depreciation	\$ 47,862,217	\$ 3,068,993	\$ -	\$ 50,931,210
Other Capital Assets, Net	\$ 60,703,682	\$ (2,645,554)	\$ -	\$ 58,058,128
Governmental Activities Capital Assets, Net	\$ 62,968,851	\$ (2,645,554)	\$ -	\$ 60,323,297

NOTES TO FINANCIAL STATEMENTS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities	
Food Services	\$ 14,202
Operations and Maintenance	5,556
Unallocated	3,049,235
Total Governmental Activities Depreciation Expense	\$ 3,068,993

NOTE 5 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Interest Accretion	Additions	Retirement	Balance June 30, 2020	Amounts Due Within One Year
Governmental Activities:						
Bonds and Notes Payable						
Capital Appreciation						
Bonds, 2001	\$ 1,754,142	\$ -	\$ -	\$ 896,580	\$ 857,562	\$ 4,699,999
Accreted Interest 2001 Bonds	7,058,763	387,094	-	3,603,420	3,842,437	-
Capital Appreciation						
Bonds, 2002	777,651	-	-	316,153	461,498	1,500,000
Accreted Interest 2002 Bonds	2,682,132	179,794	-	1,088,847	1,773,079	(65,422)
General Obligation						
Refunding Bonds, 2012	8,595,000	-	-	45,000	8,550,000	45,000
General Obligation						
Refunding Bonds, 2014	7,700,000	-	-	-	7,700,000	-
General Obligation						
Refunding Bonds, 2015	18,250,000	-	-	265,000	17,985,000	-
Government Obligation						
Contract, 2018	26,140	-	-	17,041	9,099	-
Debt Certificate, Series 2018	4,000,000	-	-	1,550,175	2,449,825	386,479
Total Bonds and Notes Payable	\$ 50,843,828	\$ 566,888	\$ -	\$ 7,782,216	\$ 43,628,500	\$ 6,566,056
Other Long-Term Obligations						
Compensated Absences	\$ 384,148	\$ -	\$ -	\$ 77,688	\$ 306,460	\$ -
Net Pension Liability - IMRF	4,094,541	-	-	1,448,798	2,645,743	-
Net Pension Liability - TRS	2,497,950	-	3,932,783	-	6,430,733	-
Net OPEB Liability - THIS	25,045,882	-	359,291	-	25,405,173	-
Net OPEB Liability - IMRF	232,578	-	-	10,806	221,772	-
Total Other Long-Term Liabilities	\$ 32,255,099	\$ -	\$ 4,292,074	\$ 1,537,292	\$ 35,009,881	\$ -
Governmental Activities						
Long-Term Liabilities	\$ 83,098,927	\$ 566,888	\$ 4,292,074	\$ 9,319,508	\$ 78,638,381	\$ 6,566,056

Bonds and notes payable consisted of the following at June 30, 2020:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
Capital Appreciation Bonds, 2001	5/1/2021	8.99%	\$ 3,999,955	\$ 4,699,999
Capital Appreciation Bonds, 2002	1/1/2022	8.75%	3,497,696	2,234,577
General Obligation Refunding Bonds, 2012	11/1/2024	1.00%-4.00%	8,990,000	8,550,000
General Obligation Refunding Bonds, 2014	11/1/2025	2.00%-3.00%	8,750,000	7,700,000
General Obligation Refunding Bonds, 2015	11/1/2023	1.45%-5.00%	21,005,000	17,985,000
Government Obligation Contract, 2018	7/1/2021	8.97%	43,622	9,099
Debt Certificate, Series 2018	8/29/2023	3.50%	4,000,000	2,449,825

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and liability for the defeased bonds are not included in the District's financial statements. At June 30, 2020, a total of \$45,660,000 of bonds is considered defeased.

NOTES TO FINANCIAL STATEMENTS (Continued)

At June 30, 2020 the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2021	\$ 6,566,056	\$ 1,569,654	\$ 8,135,710
2022	6,900,868	1,366,127	8,266,995
2023	7,215,861	1,042,399	8,258,260
2024	6,135,153	714,160	6,849,313
2025	8,538,027	407,641	8,945,668
2026	7,874,003	132,765	8,006,768
2027	180,192	11,076	191,268
2028	186,601	4,667	191,268
2029	31,739	140	31,879
	<u>\$ 43,628,500</u>	<u>\$ 5,248,629</u>	<u>\$ 48,877,129</u>

Note: Maturities for accreted interest have been included in the principal column above.

Reconciliation to the Statement of Net Position

The following summarizes non-current liabilities as shown on the Statement of Net Position:

	Due Within One Year	Due in More Than One Year	Total
Bonds and Notes Payable	\$ 6,566,056	\$ 37,062,444	\$ 43,628,500
Bond Premiums, net of amortization	489,230	1,682,040	2,171,270
Other Long-Term Obligations	-	35,009,881	35,009,881
	<u>\$ 7,055,286</u>	<u>\$ 73,754,365</u>	<u>\$ 80,809,651</u>

NOTE 6 - INTERFUND BALANCES

Interfund balances at June 30, 2020 consisted of the following:

Due from	Due to	Amount
Transportation Fund	General Fund	\$ 1,000,000

The purpose of the interfund loan was to provide the cash necessary to cover operating expenses in the Transportation Fund.

NOTE 7 - DEFICIT FUND BALANCE

No fund had a deficit fund balance at June 30, 2020.

NOTE 8 - PROPERTY TAXES

Property taxes recorded in these financial statements as property taxes receivable and unavailable revenue are from the 2019 tax levy. The unavailable revenue is 50% of the 2019 tax levy. These taxes are unavailable as only a portion of the taxes (approximately 50%) are collected before the end of the fiscal year and the District does not consider the remaining amounts to be available and does not budget for their use until the following fiscal year. The District has determined that 50% of the 2019 tax levy (\$18,533,752) and 50% of the 2018 tax levy, plus back taxes, less uncollectible amounts (\$18,133,360) are allocable for use in fiscal year 2020. Therefore, 50% of each of these levies are recorded in these financial statements as property taxes revenue. A summary of tax rates, assessed valuations, and extensions for tax years 2019, 2018, and 2017 is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

TAX YEAR	2019		2018		2017	
ASSESSED VALUATION	\$714,251,648		\$693,954,245		\$659,639,906	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	3.1802	\$ 22,714,295	3.2042	\$ 22,235,557	3.3038	\$ 21,793,322
Operations and Maintenance	0.4802	3,430,058	0.5044	3,500,000	0.5065	3,341,076
Debt Service	1.0868	7,762,673	1.1147	7,735,216	1.1727	7,735,492
Transportation	0.1921	1,372,027	0.1744	1,209,999	0.1719	1,134,040
Municipal Retirement	0.1029	735,015	0.1009	699,999	0.0927	611,440
Social Security	0.1166	833,017	0.1153	799,997	0.1166	768,936
SEDOL IMRF	0.0055	39,105	0.0060	41,311	0.0070	45,944
Working Cash	0.0000	7	0.0000	7	0.0034	22,711
Tort	0.0254	181,306	0.0187	129,999	0.0245	161,321
	5.1897	\$ 37,067,503	5.2384	\$ 36,352,085	5.3990	\$ 35,614,282

NOTE 9 - OVEREXPENDITURE OF BUDGET

For the year ended June 30, 2020, the expenditures of the following funds exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General	\$ 59,007,550	\$ 90,289,698	\$ 31,282,148
Debt Services	7,662,866	9,344,650	1,681,784
Transportation	2,532,666	2,740,010	207,344

NOTE 10 - OPERATING LEASES, AS LESSEE

The District has various lease agreements for copiers.

Annual requirements to cover the outstanding lease agreements are:

Year Ending June 30	Total Payments
2021	\$ 335,564

Total rental expense for lease agreements for the year ended June 30, 2020 was \$208,795.

NOTE 11 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

General Information About the Pension Plan

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <http://www.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.

NOTES TO FINANCIAL STATEMENTS (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 ten years, or age 55 with twenty years. The benefit is determined by the average of the four highest years of creditable earnings within the last ten years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with ten years of service, or a discounted annuity can be paid at age 62 with ten years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the 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 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout program that expire on June 30, 2021. Once program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019 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, 2020, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$49,691,364 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Districts 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, 2020 were \$356,799 and are deferred because they were paid after the June 30, 2019 measurement date.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

For the year ended June 30, 2020, the District pension contribution was 10.66% of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$123,818 were paid from federal and special trust funds that required District contributions of \$13,199.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the District paid \$2,616 to TRS for employer contributions due on salary increases in excess of 6% and \$2,132 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

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

District's proportionate share of the Net Pension Liability	\$ 6,430,733
State's proportionate share of the Net Pension Liability associated with the District	457,668,285
Total	<u>\$ 464,099,018</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2019, the District's proportion was 0.007929%, which was an increase of 0.004724% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$49,691,364 and revenue of \$49,691,364 for support provided by the State. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ 105,447	\$ -	\$ 105,447
Net difference between projected and actual earnings on pension plan investments	10,187	-	10,187
Changes of assumptions	144,092	123,437	267,529
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,096,496	1,143,588	4,240,084
Employer contributions subsequent to the measurement date	356,799	-	356,799
	<u>\$ 3,713,021</u>	<u>\$ 1,267,025</u>	<u>\$ 4,980,046</u>

\$356,799 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension

NOTES TO FINANCIAL STATEMENTS (Continued)

liability in the reporting year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ending June 30	
2021	\$ 580,991
2022	352,432
2023	343,546
2024	527,971
2025	284,256
	<u>\$ 2,089,196</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expenses, including inflation

In the June 30, 2019 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2018 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	15.0%	6.3%
U.S. equities small/mid cap	2.0%	7.7%
International equities developed	13.6%	7.0%
Emerging market equities	3.4%	9.5%
U.S. bonds core	8.0%	2.2%
U.S. bonds high yield	4.2%	4.0%
International debt developed	2.2%	1.1%
Emerging international debt	2.6%	4.4%
Real estate	16.0%	5.2%
Real return	4.0%	1.8%
Absolute return	14.0%	4.1%
Private Equity	15.0%	9.7%
Total	<u>100.0%</u>	

Discount Rate

At June 30, 2019, the discount rate used to measure total pension liability was 7.00%, which was the same as the June 30, 2018 rate. The projection of cash flows used to determine the discount rate assumed that

NOTES TO FINANCIAL STATEMENTS (Continued)

employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2019 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	\$ 7,854,578	\$ 6,430,733	\$ 5,260,051

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2019 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

B. *Illinois Municipal Retirement Fund*

Plan Description

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

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for

NOTES TO FINANCIAL STATEMENTS (Continued)

life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

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

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2019, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	104
Inactive plan members entitled to but not yet receiving benefits	293
Active Plan members	204
Total	<u>601</u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2020 and 2019 was 10.61% and 8.27%, respectively. For the fiscal year ended June 30, 2020, the District contributed \$690,832 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The components of the net pension liability of the IMRF actuarial valuation performed as of December 31, 2019, and a measurement date as of December 31, 2019, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	\$	26,854,080
IMRF Fiduciary Net Position		24,208,337
District's Net Pension Liability		2,645,743
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability		90.15%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

NOTES TO FINANCIAL STATEMENTS (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2019 using the following actuarial methods and assumptions:

Assumptions

Inflation	2.50%
Salary Increases	3.35% to 14.25% including inflation
Interest Rate	7.25%
Asset Valuation Method	Market value of assets
Projected Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study for the period 2014-2016.

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

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2019:

Asset Class	Target Allocation	Projected Return
Equities	37.0%	5.75%
International Equities	18.0%	6.50%
Fixed Income	28.0%	3.25%
Real Estate	9.0%	5.20%
Alternatives	7.0%	
Private Equity		7.60%
Hedge Funds		N/A
Commodities		3.60%
Cash Equivalents	1.0%	1.85%
	<u>100.0%</u>	

Single Discount Rate

The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and

NOTES TO FINANCIAL STATEMENTS (Continued)

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 2.75%; and resulting single discount rate is 7.25%. The prior year single discount rate was 7.25% and increased 0.00% to the current year single discount rate.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2018	\$ 24,457,274	\$ 20,362,733	\$ 4,094,541
Changes for the year:			
Service Cost	\$ 659,137	\$ -	\$ 659,137
Interest on the Total Pension Liability	1,769,568	-	1,769,568
Differences Between Expected and Actual Experience of the Total Pension Liability	726,105	-	726,105
Contributions - Employer	-	526,095	(526,095)
Contributions - Employee	-	286,233	(286,233)
Net Investment Income	-	3,578,505	(3,578,505)
Benefit Payments, including Refunds of Employee Contributions	(758,004)	(758,004)	-
Other (Net Transfer)	-	212,775	(212,775)
Net Changes	\$ 2,396,806	\$ 3,845,604	\$ (1,448,798)
Balances at December 31, 2019	\$ 26,854,080	\$ 24,208,337	\$ 2,645,743

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Net Pension Liability/(Asset)	\$ 6,122,458	\$ 2,645,743	\$ (232,935)

Pension Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the District recognized pension expense/(income) of \$746,411. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Expense in Future Periods			
Differences between expected and actual experience	\$ 950,559	\$ -	\$ 950,559
Changes of assumptions	230,900	-	230,900
Net difference between projected and actual earnings on pension plan investments	-	833,354	(833,354)
Total deferred amounts to be recognized in pension expense in future periods	\$ 1,181,459	\$ 833,354	\$ 348,105
Pension contributions made subsequent to the measurement date	436,958	-	436,958
Total deferred amounts related to pensions	\$ 1,618,417	\$ 833,354	\$ 785,063

NOTES TO FINANCIAL STATEMENTS (Continued)

\$436,958 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2020	\$ 367,076
2021	309,713
2022	89,821
2023	(418,505)
2024	-
Thereafter	-
	<u>\$ 348,105</u>

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS

A. Teacher Health Insurance Security Fund (THIS)

General Information About the OPEB Plan

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

Benefits Provided

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

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide

NOTES TO FINANCIAL STATEMENTS (Continued)

network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.

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

Contributions

For the fiscal year ended June 30, 2020, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the THIS make contributions to the plan at a rate of 1.24% of salary and for every employer of a teacher to contribute an amount equal to 0.92% of each teacher's salary. For the fiscal year ended June 30, 2019, the employee contribution was 1.24% of salary and the employer contribution was 0.92% of each teacher's salary. The Department of Central Management Services determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of THIS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to THIS by the employer.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2020, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$281,057 in benefit contributions from the State of Illinois.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

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

NOTES TO FINANCIAL STATEMENTS (Continued)

District's proportionate share of the net pension liability	\$ 25,405,173
State's proportionate share of the net pension liability associated with the District	34,401,813
Total	<u>\$ 59,806,986</u>

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018 and rolled forward to June 30, 2018. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2019, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2019, the District's proportion was 0.091790%, which was an decrease of 0.003276% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized benefit expense of \$1,183,789 and on-behalf revenue/expense of \$281,057 for support provided by the State. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ -	\$ (421,579)	\$ (421,579)
Net difference between projected and actual earnings on pension plan investments	-	(832)	(832)
Changes of assumptions	9,631	(2,912,260)	(2,902,629)
Changes in proportion and differences between employee contributions and proportionate share of contributions	778,025	(881,794)	(103,769)
Employer contributions subsequent to the measurement date	215,700	-	215,700
	<u>\$ 1,003,356</u>	<u>\$ (4,216,465)</u>	<u>\$ (3,213,109)</u>

\$281,057 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

Year Ending June 30	
2021	\$ 580,991
2022	352,432
2023	343,546
2024	527,971
2025	284,256
	<u>\$ 2,089,196</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return	0%, net of OPEB plan investment expense, including inflation
Healthcare Cost Trend Costs	Actual trend used for fiscal year 2019. For fiscal years on and after 2020, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decrease to an ultimate trend of 4.5%. Additional trend rate of 0.31% is added to non-Medicare costs on and after 2022 to account for the Excise Tax.

NOTES TO FINANCIAL STATEMENTS (Continued)

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for THIS experience. For disabled annuitants, mortality rates were based on the RP-2014 Disabled Annuitant Table. Mortality rates pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future improvements using Projection Scale MP-2017.

The actuarial assumptions that were used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Illinois Public Treasurers' Investment Pool	100.0%	2.04%
	100.0%	

Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP (Teachers' Retirement Insurance Program) is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 3.62% as of June 30, 2018, and 3.13% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, THIS's fiduciary net position at June 30, 2019 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on THIS investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

At June 30, 2019, the discount rate used to measure the total OPEB liability was 3.13%.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.13%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.13%) or 1 percentage-point higher (4.13%) than the current rate.

	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
Employer's proportionate share of the net OPEB liability	\$ 30,546,209	\$ 25,405,173	\$ 21,344,813

NOTES TO FINANCIAL STATEMENTS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher. The key trend rates are 8.00% in 2020 decreasing to an ultimate trend rate of 4.81% in 2027, for non-Medicare coverage, and 9.00% in 2020 decreasing to an ultimate trend rate of 4.5% in 2027 for Medicare coverage.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	\$ 20,525,288	\$ 25,405,173	\$ 31,996,017

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2020 decreasing to an ultimate trend rate of 3.81% in 2027, for non-Medicare coverage, and 8.00% in 2020 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2020 decreasing to an ultimate trend rate of 5.81% in 2027, for non-Medicare coverage, and 10.00% in 2020 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

B. Retiree Insurance Plan

Plan Overview

In addition to the retirement plan described in Note 11, the District provides post-employment benefits other than pensions ("OPEB") to employees who meet certain criteria. The Plan, a single-employer defined benefit plan, provides the following coverage:

Medical Coverage

Retirees and their eligible dependents can remain as participants on the District's insurance plan provided that they pay the entire premium. Coverage continues until the attainment of Medicare eligibility age by the participant. The District does not pay any portion of the cost of coverage.

The Plan does not issue a stand-alone financial report.

Eligibility

Employees of the District are eligible for retiree health benefits as listed below:

IMRF Personnel

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

- At least 55 years old and at least 8 years of credited service (reduced pension)
- At least 60 years old and at least 8 years of credited service (full pension)
- At least 55 years old and at least 35 years of credited service (full pension)

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)

- At least 62 years old and at least 10 years of credited service (reduced pension)
- At least 67 years old and at least 10 years of credited service (full pension)
- At least 62 years old and at least 35 years of credited service (full pension)

Membership in the plan consisted of the following at June 30, 2019, the date of the latest actuarial valuation:

Active employees	207
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	1
Total	<u>208</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

Contribution

The required contribution is based on projected pay-as-you-go financing requirements. Employees are not required to contribute to the plan.

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2020, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Entry Age Normal					
Discount rate	2.66%					
Salary Rate Increase	4.00%					
Expected long-term investment rate of return	N/A					
Health Care Trend						

Period	PPO Plan	HMO Plan	HDHP
FY20-FY21	-8.06%	-7.30%	-8.06%
FY21-FY22	6.00%	5.00%	6.00%
FY22-FY23	5.89%	4.96%	5.89%
FY23-FY24	5.79%	4.93%	5.79%
FY24-FY25	5.68%	4.89%	5.68%
FY25-FY26	5.57%	4.86%	5.57%
FY26-FY27	5.46%	4.82%	5.46%
FY27-FY28	5.36%	4.79%	5.36%
FY28-FY29	5.25%	4.75%	5.25%
FY29-FY30	5.14%	4.71%	5.14%
FY30-FY31	5.00%	4.68%	5.04%
FY31-FY32	4.93%	4.64%	4.93%
FY32-FY33	4.82%	4.61%	4.82%
FY33-FY34	4.71%	4.57%	4.71%
FY34-FY35	4.61%	4.54%	4.61%
FY35-FY36	4.50%	4.50%	4.50%
Subsequent	4.50%	4.50%	4.50%

Retiree Contribution Trend	Same as Health Care Trend					
Mortality	IMRF Employees and Retirees: Rates from the December 31, 2019 IMRF Actuarial Valuation Report					
Retirement, Withdrawal and Disability Rates	IMRF Employees: Rates from the December 31, 2019 IMRF Actuarial Valuation Report.					

Age	PPO Plan		HMO Plan		HDHP	
	Retiree	Spouse	Retiree	Spouse	Retiree	Spouse
55	\$ 17,580	\$ 19,561	\$ 12,184	\$ 13,526	\$ 14,195	\$ 15,795
57	19,198	21,362	13,306	14,770	15,501	17,249
60	21,908	24,377	15,184	16,856	17,690	19,684
62	23,924	26,620	16,581	18,407	19,318	21,495
64	26,126	29,070	18,107	20,101	21,095	23,473

Age	PPO Plan		HMO Plan		HDHP	
	Retiree	Spouse	Retiree	Spouse	Retiree	Spouse
55	\$ 11,320	\$ 12,596				
57	7,846	8,710				
60	9,141	10,171				

Age	Rate Per Age
Under 65	4.50%

Retiree Contributions (Pay-All Amounts)						
Morbidity						
Election at Retirement	5% of IMRF employees are assumed to elect medical coverage continuation into retirement					
Marital Status	40% of employees electing coverage continuation are assumed to be married and to elect spousal coverage with males three years older than females.					

NOTES TO FINANCIAL STATEMENTS (Continued)

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

There is no long-term expected rate of return on OPEB plan investments because the District does not have a trust dedicated exclusively to the payment of OPEB benefits.

Discount Rate

The District does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 2.66% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2020.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2019	\$ 232,578	\$ -	\$ 232,578
Changes for the year:			
Service Cost	\$ 14,502	\$ -	\$ 14,502
Interest on Total OPEB Liability	6,255	-	6,255
Assumption Changes	(17,081)	-	(17,081)
Contributions - Employer	967	-	967
Benefit Payments	(16,735)	-	(16,735)
Other Changes	1,286	-	1,286
Net Changes	\$ (10,806)	\$ -	\$ (10,806)
Balances at June 30, 2020	\$ 221,772	\$ -	\$ 221,772

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Valuation Rate	1% Decrease
\$ 210,858	\$ 221,772	\$ 233,204

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
Healthcare Cost		
1% Increase	Valuation Rate	1% Decrease
\$ 239,911	\$ 221,772	\$ 205,748

NOTES TO FINANCIAL STATEMENTS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$17,875. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 14,912	\$ (14,912)
Changes of Assumptions	11,149	13,540	(2,391)
Total	<u>\$ 11,149</u>	<u>\$ 28,452</u>	<u>\$ (17,303)</u>

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (7.87 years) in the postretirement plan.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year ending June 30	Outflows	Inflows
2021	\$ 1,661	\$ 4,543
2022	1,661	4,543
2023	1,661	4,543
2024	1,661	4,543
2025	1,661	4,543
2026	1,661	3,110
2027	1,183	2,629
	<u>\$ 11,149</u>	<u>\$ 28,454</u>

NOTE 13 - INTERFUND TRANSFERS

The following transfers were made for the year ended June 30, 2020:

Transfer from	Transfer to	Amount
General Fund	Transportation Fund	\$ 221,000
Operations and Maintenance Fund	Transportation Fund	70,000
Debt Services Fund	Transportation Fund	80,000
Operations and Maintenance Fund	Debt Services Fund	1,647,015

The purpose of the interfund transfers from the General Fund, Operations and Maintenance Fund and Debt Services Fund to the Transportation Fund was to transfer interest earned into the fund that is most in need of the interest. The purpose of the interfund transfer from the Operations and Maintenance Fund to the Debt Services Fund was to cover principal and interest payments on long term debt.

NOTE 14 - JOINT VENTURE – SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)

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

A summary of the Statement of Net Position of SEDOL at June 30, 2019 (most recent information available) is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Assets	\$ 69,269,270
Deferred Outflows of Resources	11,514,434
	<u>\$ 80,783,704</u>
Liabilities	\$ 46,438,416
Deferred Inflows of Resources	10,090,751
Net Position	24,254,537
	<u>\$ 80,783,704</u>
Revenues	\$ 81,678,695
Expenses	77,735,077
Net Increase/(Decrease) in Net Position	<u>\$ 3,943,618</u>

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

NOTE 15 - RISK MANAGEMENT

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

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

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

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members. As of June 30, 2020, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

During the year ended June 30, 2020, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage. The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2020, there were no significant adjustments in premiums based on actual experience.

NOTE 16 - SELF INSURANCE

The District self-insures a portion of its employees' health care benefits (their PPO plan, as well as a High Deductible Plan). A third party administrator has been contracted to manage the plan. Stop loss insurance has been obtained from Blue Cross Blue Shield for losses in excess of \$65,000 per individual. At June 30, 2020 the liability for unpaid claims was \$40,199. A reconciliation of changes in the aggregate liabilities for claims for the current year is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Claims Liabilities - Beginning of the Year	\$ 302,920
Incurred Claims	1,564,926
Payments on Claims	<u>(1,827,647)</u>
Claim Liabilities - end of Year	<u>\$ 40,199</u>

NOTE 17 - CONTINGENCIES

The District is not aware of any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the financial statements.

NOTE 18 - LEGAL DEBT LIMITATION

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

2019 EAV	\$ 714,251,648
Rate	<u>6.90%</u>
Debt Margin	\$ 49,283,364
Current Debt	\$ 43,628,500
Less: Long-term debt not subject to limit	<u>(31,300,516)</u>
	<u>12,327,984</u>
Remaining Debt Margin	<u>\$ 36,955,380</u>

NOTE 19 - SUBSEQUENT EVENTS

Prior to the date of this report, the COVID-19 outbreak in the United States has created disruptions in various governments and will continue to impact these organizations. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of time. The extent of the impact on the District is uncertain and cannot be reasonably estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
JUNE 30, 2020

	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
TOTAL PENSION LIABILITY						
Service Cost	\$ 659,137	\$ 422,844	\$ 657,562	\$ 667,394	\$ 641,051	\$ 669,630
Interest on the Total Pension Liability	1,769,568	1,519,780	1,599,657	1,485,739	1,352,380	1,197,725
Differences Between Expected and Actual Experience	726,105	2,065,401	(2,238,369)	(67,846)	301,119	(27,866)
Changes of Assumptions	-	715,816	(367,023)	(55,708)	26,503	709,032
Benefit Payments, Including Refunds of Member Contributions	(758,004)	(637,749)	(561,238)	(556,227)	(498,194)	(397,982)
Net Change in Total Pension Liability	\$ 2,396,806	\$ 4,086,092	\$ (909,411)	\$ 1,473,352	\$ 1,822,859	\$ 2,150,539
Total Pension Liability - Beginning	24,457,274	20,371,182	21,280,593	19,807,241	17,984,382	15,833,843
Total Pension Liability - Ending	\$ 26,854,080	\$ 24,457,274	\$ 20,371,182	\$ 21,280,593	\$ 19,807,241	\$ 17,984,382
PLAN FIDUCIARY NET POSITION						
Contributions - Employer	\$ 526,095	\$ 899,064	\$ 446,101	\$ 653,135	\$ 627,393	\$ 575,850
Contributions - Member	286,233	381,523	176,092	260,099	260,528	250,260
Net Investment Income	3,578,505	(890,106)	2,948,394	1,107,030	80,175	898,059
Benefit Payments, Including Refunds of Member Contributions	(758,004)	(637,749)	(561,238)	(556,227)	(498,194)	(397,982)
Other (Net Transfers)	212,775	192,806	(204,083)	175,249	(337,483)	5,818
Net Change in Plan Fiduciary Net Position	\$ 3,845,604	\$ (54,462)	\$ 2,805,266	\$ 1,639,286	\$ 132,419	\$ 1,332,005
Plan Net Position - Beginning	20,362,733	20,417,195	17,611,929	15,972,643	15,840,224	14,508,219
Plan Net Position - Ending	\$ 24,208,337	\$ 20,362,733	\$ 20,417,195	\$ 17,611,929	\$ 15,972,643	\$ 15,840,224
District's Net Pension Liability	\$ 2,645,743	\$ 4,094,541	\$ (46,013)	\$ 3,668,664	\$ 3,834,598	\$ 2,144,158
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.15%	83.26%	100.23%	82.76%	80.64%	88.08%
Covered-Valuation Payroll	\$ 6,338,158	\$ 6,068,726	\$ 3,911,445	\$ 5,777,307	\$ 5,642,021	\$ 5,369,507
Employer's Net Pension Liability as a Percentage of Covered-Valuation Payroll	41.74%	67.47%	-1.18%	63.50%	67.96%	39.93%

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

□

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available. □

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2020

	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Actuarially-Determined Contribution	\$ 524,166	\$ 682,732	\$ 446,101	\$ 652,836	\$ 627,393	\$ 574,000
Contributions in Relation to Actuarially-Determined Contribution	526,095	682,732	446,101	653,135	627,393	575,850
Contribution Deficiency/(Excess)	<u>\$ (1,929)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (299)</u>	<u>\$ -</u>	<u>\$ (1,850)</u>
Covered-Valuation Payroll	\$ 7,188,185	\$ 5,766,275	\$ 5,124,994	\$ 5,777,307	\$ 5,642,021	\$ 5,369,507
Contributions as a Percentage of Covered-Valuation Payroll	7.32%	11.84%	8.70%	11.31%	11.12%	10.72%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2019 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate Entry Age Normal
Amortization Method: Level percentage of payroll, closed
Remaining Amortization Period: 24-year closed period
Asset Valuation Method: 5-year smoothed market; 20% corridor
Wage Growth: 3.25%
Price Inflation: 2.50%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases: 3.35% to 14.25%, including inflation
Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.

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

*Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available. □

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
JUNE 30, 2020

Employer's proportion of the Net Pension Liability	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
	0.0079286%	0.0032048%	0.0056888%	0.0054249%	0.0046807%	0.0032977%
Employer's proportionate share of the Net Pension Liability	\$ 6,430,733	\$ 2,497,951	\$ 4,346,173	\$ 4,282,168	\$ 3,066,318	\$ 2,006,942
State's proportionate share of the Net Pension Liability associated with the employer	457,668,285	171,120,087	156,601,127	169,344,942	137,401,339	119,790,118
Total	<u>\$ 464,099,018</u>	<u>\$ 173,618,038</u>	<u>\$ 160,947,300</u>	<u>\$ 173,627,110</u>	<u>\$ 140,467,657</u>	<u>\$ 121,797,060</u>
Employer's Covered Payroll	\$ 22,367,293	\$ 22,387,813	\$ 21,838,814	\$ 21,147,237	\$ 20,646,245	\$ 19,933,566
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered Payroll	28.75%	11.16%	19.90%	20.25%	14.85%	10.07%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	40.00%	40.00%	39.30%	36.40%	41.50%	43.00%

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

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available. □

Changes of Assumptions:

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2020

	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Statutorily-required contribution	\$ 135,985	\$ 139,575	\$ 157,350	\$ 234,715	\$ 208,105	\$ 171,782
Contributions in relation to statutorily-required contribution	356,799	373,593	157,350	234,715	208,105	171,782
Contribution deficiency/(excess)	<u>\$ (220,814)</u>	<u>\$ (234,018)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 23,445,674	\$ 22,367,293	\$ 22,387,813	\$ 21,147,237	\$ 20,646,245	\$ 19,933,566
Contributions as a percentage of covered payroll	1.52%	1.67%	0.70%	1.11%	1.01%	0.86%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2020

	6/30/2020 *	6/30/2019 *	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.0917900%	0.0950660%	0.0935040%
Employer's proportionate share of the Net OPEB Liability	\$ 25,405,173	\$ 25,045,882	\$ 24,263,913
State's proportionate share of the Net OPEB Liability associated with the employer	34,401,813	33,631,332	31,864,481
Total	<u>\$ 59,806,986</u>	<u>\$ 58,677,214</u>	<u>\$ 56,128,394</u>
Employer's Covered Payroll	\$ 22,367,293	\$ 22,387,813	\$ 22,119,171
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	113.58%	111.87%	109.70%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	-0.07%	-0.07%	-0.17%

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

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2019 measurement year, the assumed investment rate of return was 0%, including an inflation rate of 2.50%, and the healthcare cost trend rates used the actual trend. Salary increases include a 3.25% wage inflation.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2020

	<u>6/30/2020 *</u>	<u>6/30/2019 *</u>	<u>6/30/2018 *</u>
Statutorily-Required Contribution	\$ 205,779	\$ 198,318	\$ 180,686
Contributions in relation to the Statutorily-Required Contribution	<u>207,556</u>	<u>197,013</u>	<u>183,446</u>
Contribution deficiency/(excess)	<u>\$ (1,777)</u>	<u>\$ 1,305</u>	<u>\$ (2,760)</u>
Employer's Covered Payroll	\$ 23,445,674	\$ 22,367,293	\$ 22,387,813
Contributions as a percentage of Covered Payroll	0.89%	0.88%	0.82%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
OTHER POST-EMPLOYMENT BENEFIT
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET OPEB
LIABILITY AND RELATED RATIOS
JUNE 30, 2020

	6/30/2020 *	6/30/2019 *	6/30/2018 *
TOTAL OPEB LIABILITY			
Service Cost	\$ 14,502	\$ 13,759	\$ 14,068
Interest	6,255	6,711	6,606
Contributions - Employer	967	-	1
Benefit Payments	(16,735)	(6,337)	(4,205)
Changes in Assumptions	(17,081)	4,629	(1,584)
Other Changes	1,286	(379)	(10,526)
Net Change in Total OPEB Liability	\$ (10,806)	\$ 18,383	\$ 4,360
Total OPEB Liability - Beginning	232,578	214,195	209,836
Total OPEB Liability - Ending	\$ 221,772	\$ 232,578	\$ 214,196
OPEB PLAN FIDUCIARY NET POSITION			
OPEB Plan Net Position - Beginning	\$ -	\$ -	\$ -
OPEB Net Position - Ending	-	-	-
District's Net OPEB Plan Liability	\$ 221,772	\$ 232,578	\$ 214,196
OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 6,027,912	\$ 6,241,435	\$ 5,566,781
Employer's Net OPEB Liability as a Percentage of Covered-Valuation Payroll	3.68%	3.73%	3.85%

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
OTHER POST-EMPLOYMENT BENEFIT
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2020

	<u>6/30/2020 *</u>	<u>6/30/2019 *</u>	<u>6/30/2018 *</u>
Actuarially-Determined Contribution	N/A	N/A	N/A
Contributions in Relation to Actuarially-Determined Contribution	<u>967</u>	<u>-</u>	<u>-</u>
Contribution Deficiency/(Excess)	<u>\$ (967)</u>	<u>N/A</u>	<u>N/A</u>
Covered-Employee Payroll	\$ 5,844,909	\$ 6,241,435	\$ 5,566,781
Contributions as a Percentage of Covered-Employee Payroll	0.02%	0.00%	0.00%

Notes to Schedule:

There is no ADC or employer contribution in relation to the ADC, as the total OPEB liabilities are currently an unfunded obligation.

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 22,630,846	\$ 21,465,303	\$ 22,606,801
Payments in Lieu of Taxes	109,000	59,000	43,302
Tuition	54,060	57,000	27,451
Earnings on Investments	149,000	168,000	224,631
Food Service	326,500	251,107	279,286
District/School Activity Income	267,226	145,000	155,708
Textbooks	245,138	220,700	184,025
Other Local Sources	309,761	332,460	291,068
State Aid			
General State Aid	13,534,029	13,534,029	13,548,900
Special Education	409,355	343,218	431,691
State Free Lunch and Breakfast	5,616	4,000	7,123
Early Childhood - Block Grant	214,588	214,588	214,588
Other State Aid	-	2,750	-
Federal Aid			
Food Service	433,925	393,000	492,113
Title I	255,292	319,115	288,507
Federal Special Education	571,739	816,466	656,145
Emergency Immigrant Assistance	-	6,600	1,615
Title III - English Language Acquisition	60,800	58,016	51,395
Title II - Teacher Quality	65,318	81,648	52,405
Medicaid Matching Funds - Administrative Outreach	70,000	70,000	59,927
Medicaid Matching Funds - Fee-for-Service Program	393,012	375,000	279,356
Other Federal Aid	-	241,000	-
On-Behalf Payments	18,500,000	18,500,000	49,972,421
Total Revenues	\$ 58,605,205	\$ 57,658,000	\$ 89,868,458
EXPENDITURES			
Instruction			
Regular Programs			
Salaries	\$ 11,520,723	\$ 12,135,670	\$ 12,007,839
Employee Benefits	1,726,269	1,730,980	1,818,975
Purchased Services	185,613	120,600	285,930
Supplies and Materials	662,767	732,563	627,652
Other Objects	1,000	1,000	616
Non-Capitalized Equipment	11,000	20,700	18,566
	\$ 14,107,372	\$ 14,741,513	\$ 14,759,578
Pre-K Programs			
Salaries	\$ 85,974	\$ 210,000	\$ 323,323
Employee Benefits	-	-	22,369
	\$ 85,974	\$ 210,000	\$ 345,692
Special Education Programs			
Salaries	\$ 3,794,776	\$ 3,834,420	\$ 3,812,943
Employee Benefits	945,079	945,775	854,779
Purchased Services	47,595	70,425	73,245
Supplies and Materials	67,359	152,000	42,736
Non-Capitalized Equipment	-	750	714
	\$ 4,854,809	\$ 5,003,370	\$ 4,784,417
Remedial and Supplemental Programs K-12			
Salaries	\$ 1,890,795	\$ 1,835,883	\$ 1,807,743
Employee Benefits	289,678	290,124	282,941
	\$ 2,180,473	\$ 2,126,007	\$ 2,090,684
Special Education Programs Pre-K			
Salaries	\$ 866,304	\$ 764,964	\$ 639,424
Employee Benefits	118,643	118,821	136,783
Purchased Services	5,616	5,500	1,989
Supplies and Materials	28,542	82,671	51,322
	\$ 1,019,105	\$ 971,956	\$ 829,518

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Instruction (Continued)			
Interscholastic Programs			
Salaries	\$ 433,505	\$ 433,505	\$ 391,589
Employee Benefits	8,443	8,566	8,506
Purchased Services	13,750	13,750	11,431
Supplies and Materials	7,280	7,280	3,961
Other Objects	4,700	4,700	7,398
	<u>\$ 467,678</u>	<u>\$ 467,801</u>	<u>\$ 422,885</u>
Summer School Programs			
Salaries	\$ 118,770	\$ 118,770	\$ 51,454
Employee Benefits	1,945	1,972	864
Purchased Services	250	250	119
Supplies and Materials	3,000	3,000	-
	<u>\$ 123,965</u>	<u>\$ 123,992</u>	<u>\$ 52,437</u>
Bilingual Programs			
Salaries	\$ 1,807,974	\$ 1,688,376	\$ 1,656,847
Employee Benefits	209,522	209,878	220,491
Purchased Services	28,533	16,710	23,411
Supplies and Materials	50,513	42,942	60,367
	<u>\$ 2,096,542</u>	<u>\$ 1,957,906</u>	<u>\$ 1,961,116</u>
Private Tuition - Other Objects			
Special Education Programs K-12	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,683,391</u>
	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,683,391</u>
Total Instruction	<u>\$ 26,135,918</u>	<u>\$ 26,802,545</u>	<u>\$ 26,929,718</u>
Support Services			
Pupils			
Attendance and Social Work Services			
Salaries	\$ 1,079,949	\$ 987,406	\$ 987,402
Employee Benefits	128,981	129,346	298,092
	<u>\$ 1,208,930</u>	<u>\$ 1,116,752</u>	<u>\$ 1,285,494</u>
Health Services			
Salaries	\$ 427,081	\$ 393,818	\$ 362,762
Employee Benefits	82,641	82,641	91,069
Purchased Services	122,600	156,000	266,911
Supplies and Materials	5,500	5,500	6,073
	<u>\$ 637,822</u>	<u>\$ 637,959</u>	<u>\$ 726,815</u>
Psychological Services			
Salaries	\$ 332,471	\$ 420,374	\$ 420,369
Employee Benefits	55,098	55,202	75,841
Purchased Services	2,750	2,750	7,855
Supplies and Materials	200	200	-
	<u>\$ 390,519</u>	<u>\$ 478,526</u>	<u>\$ 504,065</u>
Speech Pathology and Audiology Services			
Salaries	\$ 757,556	\$ 773,435	\$ 776,439
Employee Benefits	100,332	100,572	94,450
Purchased Services	35,750	5,750	3,437
Supplies and Materials	1,500	1,500	-
	<u>\$ 895,138</u>	<u>\$ 881,257</u>	<u>\$ 874,326</u>
Other Support Services - Pupils			
Salaries	\$ 470,080	\$ 448,988	\$ 448,986
Employee Benefits	44,094	44,094	34,574
Purchased Services	-	-	660
Supplies and Materials	200	200	-
	<u>\$ 514,374</u>	<u>\$ 493,282</u>	<u>\$ 484,220</u>
Total Support Services - Pupils	<u>\$ 3,646,783</u>	<u>\$ 3,607,776</u>	<u>\$ 3,874,920</u>

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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Support Services (Continued)			
Instructional Staff			
Improvement of Instruction Services			
Salaries	\$ 909,445	\$ 981,777	\$ 612,553
Employee Benefits	138,003	129,265	130,317
Purchased Services	120,666	83,922	76,847
Supplies and Materials	67,444	70,453	48,708
Non-Capitalized Equipment	-	-	6,406
	<u>\$ 1,235,558</u>	<u>\$ 1,265,417</u>	<u>\$ 874,831</u>
Educational Media Services			
Salaries	\$ 716,185	\$ 636,885	\$ 638,038
Employee Benefits	146,273	146,478	100,097
Purchased Services	450	450	-
Supplies and Materials	30,698	29,698	24,151
Non-Capitalized Equipment	2,042	2,042	99
	<u>\$ 895,648</u>	<u>\$ 815,553</u>	<u>\$ 762,385</u>
Assessment and Testing			
Salaries	\$ 242	\$ 242	\$ 634
Employee Benefits	-	-	35
Purchased Services	105,000	105,500	101,551
Supplies and Materials	511	511	25
	<u>\$ 105,753</u>	<u>\$ 106,253</u>	<u>\$ 102,245</u>
Total Support Services - Instructional Staff	<u>\$ 2,236,959</u>	<u>\$ 2,187,223</u>	<u>\$ 1,739,461</u>
General Administration			
Board of Education Services			
Salaries	\$ 4,333	\$ 4,333	\$ 11,479
Employee Benefits	70,686	70,686	722
Purchased Services	165,414	195,414	193,306
Supplies and Materials	1,500	1,500	1,208
Other Objects	9,000	9,000	3,245
	<u>\$ 250,933</u>	<u>\$ 280,933</u>	<u>\$ 209,960</u>
Executive Administration Services			
Salaries	\$ 241,265	\$ 246,193	\$ 249,828
Employee Benefits	43,195	43,582	70,998
Purchased Services	12,000	10,000	5,083
Supplies and Materials	2,500	2,500	2,686
Other Objects	4,000	4,000	2,538
Non-Capitalized Equipment	8,000	8,000	7,971
	<u>\$ 310,960</u>	<u>\$ 314,275</u>	<u>\$ 339,104</u>
Special Area Administration Services			
Salaries	\$ 461,389	\$ 289,216	\$ 430,698
Employee Benefits	75,435	75,775	90,006
Purchased Services	38,400	23,400	41,977
Supplies and Materials	2,466	2,466	990
Other Objects	1,250	1,250	620
Non-Capitalized Equipment	3,118	3,118	-
	<u>\$ 582,058</u>	<u>\$ 395,225</u>	<u>\$ 564,291</u>
Tort Immunity Services			
Purchased Services	\$ 192,342	\$ 192,342	\$ 185,195
	<u>\$ 192,342</u>	<u>\$ 192,342</u>	<u>\$ 185,195</u>
Insurance Payments			
Purchased Services	\$ 172,343	\$ 172,343	\$ 171,893
	<u>\$ 172,343</u>	<u>\$ 172,343</u>	<u>\$ 171,893</u>
Total Support Services - General Administration	<u>\$ 1,508,636</u>	<u>\$ 1,355,118</u>	<u>\$ 1,470,443</u>

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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Support Services (Continued)			
School Administration			
Office of the Principal Services			
Salaries	\$ 1,509,587	\$ 1,533,515	\$ 1,531,518
Employee Benefits	310,368	312,505	324,647
Purchased Services	10,956	10,956	4,264
Supplies and Materials	15,000	14,000	15,747
Other Objects	5,900	5,900	3,563
Non-Capitalized Equipment	2,000	2,000	1,399
	<u>\$ 1,853,811</u>	<u>\$ 1,878,876</u>	<u>\$ 1,881,138</u>
Total Support Services - School Administration	<u>\$ 1,853,811</u>	<u>\$ 1,878,876</u>	<u>\$ 1,881,138</u>
Business			
Direction of Business Support Services			
Salaries	\$ 104,545	\$ 145,000	\$ 149,425
Employee Benefits	22,785	22,952	21,833
Other Objects	-	-	474
	<u>\$ 127,330</u>	<u>\$ 167,952</u>	<u>\$ 171,732</u>
Fiscal Services			
Salaries	\$ 174,863	\$ 174,569	\$ 178,293
Employee Benefits	50,407	50,407	29,190
Purchased Services	78,889	78,889	85,173
Supplies and Materials	5,003	3,000	4,060
Other Objects	2,553	2,553	-
Non-Capitalized Equipment	1,021	1,021	-
	<u>\$ 312,736</u>	<u>\$ 310,439</u>	<u>\$ 296,716</u>
Internal Services			
Purchased Services	\$ 200,717	\$ 187,444	\$ 208,795
Supplies and Materials	59,218	50,000	33,241
	<u>\$ 259,935</u>	<u>\$ 237,444</u>	<u>\$ 242,036</u>
Total Support Services - Business	<u>\$ 700,001</u>	<u>\$ 715,835</u>	<u>\$ 710,484</u>
Transportation			
Purchased Services	\$ -	\$ -	\$ 17,733
Total Support Services - Transportation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,733</u>
Food Services			
Salaries	\$ 30,169	\$ 50,969	\$ 30,581
Employee Benefits	8,186	8,186	11,250
Purchased Services	714,700	525,000	599,719
Supplies and Materials	5,871	10,354	6,237
Total Support Services - Food Services	<u>\$ 758,926</u>	<u>\$ 594,509</u>	<u>\$ 647,787</u>
Central			
Staff Services			
Salaries	\$ 262,898	\$ 238,896	\$ 189,207
Employee Benefits	152,712	152,729	108,967
Purchased Services	47,600	46,600	44,712
Supplies and Materials	500	500	368
	<u>\$ 463,710</u>	<u>\$ 438,725</u>	<u>\$ 343,254</u>

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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Support Services (Continued)			
Central (Continued)			
Data Processing Services			
Salaries	\$ 611,008	\$ 585,049	\$ 582,701
Employee Benefits	89,118	89,118	97,188
Purchased Services	95,000	359,100	403,308
Supplies and Materials	442,000	102,000	68,287
Non-Capitalized Equipment	57,252	35,000	31,977
	<u>\$ 1,294,378</u>	<u>\$ 1,170,267</u>	<u>\$ 1,183,461</u>
Total Support Services - Central	\$ 1,758,088	\$ 1,608,992	\$ 1,526,715
Total Support Services	<u>\$ 12,463,204</u>	<u>\$ 11,948,329</u>	<u>\$ 11,868,681</u>
Community Services			
Salaries	\$ 572	\$ 2,572	\$ 1,599
Employee Benefits	56	106	23
Purchased Services	27,123	31,467	44,771
Supplies and Materials	10,176	5,250	2,087
Total Community Services	<u>\$ 37,927</u>	<u>\$ 39,395</u>	<u>\$ 48,480</u>
Payments to Other Districts and Governmental Units			
Payments to Other Districts and Governmental Units-Tuition (In-State)			
Payments for Regular Programs			
Other Objects	\$ 9,281	\$ 9,281	\$ 19,836
Payments for Special Education Programs			
Other Objects	1,550,000	1,700,000	1,446,641
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	<u>\$ 1,559,281</u>	<u>\$ 1,709,281</u>	<u>\$ 1,466,477</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 1,559,281</u>	<u>\$ 1,709,281</u>	<u>\$ 1,466,477</u>
Capital Outlay			
Instruction			
Special Education Programs	\$ 47,068	\$ -	\$ -
Support Services			
Business	-	4,000	3,921
Food Services	9,708	-	-
Central	4,000	4,000	-
Total Capital Outlay	<u>\$ 60,776</u>	<u>\$ 8,000</u>	<u>\$ 3,921</u>
On-Behalf Payments	<u>\$ 18,500,000</u>	<u>\$ 18,500,000</u>	<u>\$ 49,972,421</u>
Total Expenditures	<u>\$ 58,757,106</u>	<u>\$ 59,007,550</u>	<u>\$ 90,289,698</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (151,901)	\$ (1,349,550)	\$ (421,240)
OTHER FINANCING SOURCES (USES)			
Interest Transfers	-	(221,000)	(221,000)
NET CHANGE IN FUND BALANCE	<u>\$ (151,901)</u>	<u>\$ (1,570,550)</u>	<u>\$ (642,240)</u>
FUND BALANCE - JULY 1, 2019			<u>13,525,708</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 12,883,468</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - OPERATIONS AND MAINTENANCE FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 3,489,396	\$ 3,312,022	\$ 3,460,295
Earnings on Investments	36,756	55,000	69,797
Other Local Sources	1,210,729	640,190	650,088
State Aid			
School Infrastructure - Maintenance	-	-	50,000
Total Revenues	<u>\$ 4,736,881</u>	<u>\$ 4,007,212</u>	<u>\$ 4,230,180</u>
EXPENDITURES			
Support Services			
Operations and Maintenance			
Salaries	\$ 968,365	\$ 971,823	\$ 960,330
Employee Benefits	246,028	246,028	230,676
Purchased Services	932,487	937,004	875,326
Supplies and Materials	860,750	751,675	679,546
Other Objects	1,523,942	1,523,942	408
Non-Capitalized Equipment	10,000	5,000	3,155
Total Support Services - Operations and Maintenance	<u>\$ 4,541,572</u>	<u>\$ 4,435,472</u>	<u>\$ 2,749,441</u>
Total Support Services	<u>\$ 4,541,572</u>	<u>\$ 4,435,472</u>	<u>\$ 2,749,441</u>
Payments to Other Districts and Governmental Units			
Payments to Other Districts and Governmental Units (In-State)			
Payments for Special Education Programs			
Purchased Services	\$ 123,140	\$ 123,140	\$ -
	<u>\$ 123,140</u>	<u>\$ 123,140</u>	<u>\$ -</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 123,140</u>	<u>\$ 123,140</u>	<u>\$ -</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 123,140</u>	<u>\$ 123,140</u>	<u>\$ -</u>
Capital Outlay			
Support Services			
Operations and Maintenance	\$ 822,650	\$ 600,000	\$ 401,318
Total Capital Outlay	<u>\$ 822,650</u>	<u>\$ 600,000</u>	<u>\$ 401,318</u>
Total Expenditures	<u>\$ 5,487,362</u>	<u>\$ 5,158,612</u>	<u>\$ 3,150,759</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (750,481)</u>	<u>\$ (1,151,400)</u>	<u>\$ 1,079,421</u>
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	\$ -	\$ -	\$ (1,674,015)
Interest Transfers	-	(70,000)	(70,000)
	<u>\$ -</u>	<u>\$ (70,000)</u>	<u>\$ (1,744,015)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (750,481)</u>	<u>\$ (1,221,400)</u>	<u>\$ (664,594)</u>
FUND BALANCE - JULY 1, 2019			<u>4,242,971</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 3,578,377</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - TRANSPORTATION FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 1,169,141	\$ 1,107,816	\$ 1,289,370
Transportation Fees	32,162	32,162	12,678
Earnings on Investments	4,000	11,000	14,604
Other Local Sources	300	300	4,748
State Aid			
Transportation	1,666,420	1,171,035	1,559,006
Federal Aid			
Title I	9,189	9,000	-
Title III - English Language Acquisition	3,000	3,301	-
Total Revenues	<u>\$ 2,884,212</u>	<u>\$ 2,334,614</u>	<u>\$ 2,880,406</u>
EXPENDITURES			
Support Services			
Pupil			
Other Support Services - Pupils			
Purchased Services	\$ -	\$ -	\$ 51,706
Total Support Services - Pupil	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,706</u>
Transportation			
Salaries	\$ 20,113	\$ 20,113	\$ 20,387
Employee Benefits	4,422	4,422	1,928
Purchased Services	2,654,062	2,327,601	2,552,584
Supplies and Materials	180,530	180,530	113,405
Total Support Services - Transportation	<u>\$ 2,859,127</u>	<u>\$ 2,532,666</u>	<u>\$ 2,688,304</u>
Total Support Services	<u>\$ 2,859,127</u>	<u>\$ 2,532,666</u>	<u>\$ 2,740,010</u>
Total Expenditures	<u>\$ 2,859,127</u>	<u>\$ 2,532,666</u>	<u>\$ 2,740,010</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 25,085</u>	<u>\$ (198,052)</u>	<u>\$ 140,396</u>
OTHER FINANCING SOURCES (USES)			
Transfer of Working Cash Fund Interest	\$ -	\$ 46,000	\$ 46,000
Transfer of Interest	-	325,000	325,000
	<u>\$ -</u>	<u>\$ 371,000</u>	<u>\$ 371,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 25,085</u>	<u>\$ 172,948</u>	<u>\$ 511,396</u>
FUND BALANCE - JULY 1, 2019			<u>913,686</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 1,425,082</u>

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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 667,737	\$ 635,277	\$ 716,463
FICA/Medicare Only Purposes Levies	800,368	759,546	815,463
Other Tax Levies	42,225	40,027	40,208
Payments in Lieu of Taxes	-	-	102,095
Earnings on Investments	10,000	10,000	11,887
Total Revenues	\$ 1,520,330	\$ 1,444,850	\$ 1,686,116
EXPENDITURES			
Instruction			
Regular Programs			
Employee Benefits	\$ 223,733	\$ 234,441	\$ 221,942
Pre-K Programs			
Employee Benefits	2,000	-	2,002
Special Education Programs			
Employee Benefits	334,247	332,888	290,126
Special Education Programs - Pre-K			
Employee Benefits	55,664	54,973	64,178
Remedial and Supplemental Programs - K-12			
Employee Benefits	105,032	108,806	98,296
Interscholastic Programs			
Employee Benefits	26,565	26,810	13,131
Summer School Programs			
Employee Benefits	9,460	9,558	3,442
Bilingual Programs			
Employee Benefits	40,567	45,068	50,266
	\$ 797,268	\$ 812,544	\$ 743,383
Support Services			
Pupils			
Attendance and Social Work Services			
Employee Benefits	\$ 15,109	\$ 14,320	\$ 14,048
Health Services			
Employee Benefits	66,418	68,041	66,743
Psychological Services			
Employee Benefits	4,365	6,100	5,622
Speech Pathology and Audiology Services			
Employee Benefits	11,873	11,219	11,168
Other Support Services - Pupils			
Employee Benefits	89,732	90,425	83,334
	\$ 187,497	\$ 190,105	\$ 180,915
Instructional Staff			
Improvement of Instruction Services			
Employee Benefits	\$ 28,482	\$ 26,927	\$ 18,399
Educational Media Services			
Employee Benefits	31,116	30,601	32,911
Assessment and Testing			
Employee Benefits	-	-	5
	\$ 59,598	\$ 57,528	\$ 51,315
General Administration			
Board of Education Services			
Employee Benefits	\$ 2,067	\$ 2,092	\$ 3,326
Executive Administration Services			
Employee Benefits	3,162	3,571	13,101
Special Area Administrative Services			
Employee Benefits	24,842	25,309	31,904
	\$ 30,071	\$ 30,972	\$ 48,331

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Support Services (Continued)			
School Administration			
Office of the Principal Services			
Employee Benefits	\$ 90,531	\$ 91,965	\$ 92,966
	<u>\$ 90,531</u>	<u>\$ 91,965</u>	<u>\$ 92,966</u>
Business			
Direction of Business Support Services			
Employee Benefits	\$ 2,115	\$ 1,842	\$ 5,052
Fiscal Services			
Employee Benefits	49,149	47,741	32,135
	<u>\$ 51,264</u>	<u>\$ 49,583</u>	<u>\$ 37,187</u>
Operations and Maintenance			
Employee Benefits	\$ 189,232	\$ 190,358	\$ 182,316
	<u>\$ 189,232</u>	<u>\$ 190,358</u>	<u>\$ 182,316</u>
Transportation			
Employee Benefits	\$ 5,881	\$ 5,949	\$ -
	<u>\$ 5,881</u>	<u>\$ 5,949</u>	<u>\$ -</u>
Food Services			
Employee Benefits	\$ 6,174	\$ 6,494	\$ 10,345
	<u>\$ 6,174</u>	<u>\$ 6,494</u>	<u>\$ 10,345</u>
Central			
Staff Services			
Employee Benefits	\$ 149	\$ 2,699	\$ 13,801
Data Processing Services			
Employee Benefits	89,955	91,781	105,976
	<u>\$ 90,104</u>	<u>\$ 94,480</u>	<u>\$ 119,777</u>
Total Support Services	<u>\$ 710,352</u>	<u>\$ 717,434</u>	<u>\$ 723,152</u>
Community Services			
Employee Benefits	\$ -	\$ -	\$ 77
Total Community Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>
Payments to Other Districts and Governmental Units			
Payments for Special Education Programs			
Employee Benefits	\$ 45,000	\$ 45,000	\$ 80,524
Total Payments to Other Districts and Governmental Units	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 80,524</u>
Total Expenditures	<u>\$ 1,552,620</u>	<u>\$ 1,574,978</u>	<u>\$ 1,547,136</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (32,290)	\$ (130,128)	\$ 138,980
OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,290)</u>	<u>\$ (130,128)</u>	<u>\$ 138,980</u>
FUND BALANCE - JULY 1, 2019			<u>724,030</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 863,010</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020

NOTE 1 - BUDGETARY PROCESS

The District follows procedures mandated by Illinois State law and District Board policy to establish the budgetary data reflected in its financial statements. The budget was passed on September 18, 2019, and the final amended budget was passed on June 10, 2020. The modified accrual basis budgeted amounts in this report are the result of full compliance with the following procedures:

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

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

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

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2020, the following funds presented as Required Supplementary Information exceeded the budgeted expenditures:

Fund	Budget	Actual	Excess of Actual Over Budget
General	\$ 59,007,550	\$ 90,289,698	\$ 31,282,148
Transportation	2,532,666	2,740,010	207,344

SUPPLEMENTAL FINANCIAL INFORMATION

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2020

	Educational Fund	Working Cash Fund	Tort Fund	General Fund Total
ASSETS				
Cash and Cash Equivalents	\$ 10,883,365	\$ 2,489,026	\$ 112,792	\$ 13,485,183
Investments, at Fair Value	1,403,390	320,955	14,544	1,738,889
Employee Receivables, net of allowance of \$0	11,132	-	-	11,132
Property Taxes Receivable, net of allowance of \$0	12,483,448	4	99,643	12,583,095
Interfund Receivable, net of allowance of \$0	1,000,000	-	-	1,000,000
Due from Other Governments, net of allowance of \$0	569,977	-	-	569,977
Prepaid Expenses	48,076	-	-	48,076
Other Current Assets	391,650	-	-	391,650
Total Assets	<u>\$ 26,791,038</u>	<u>\$ 2,809,985</u>	<u>\$ 226,979</u>	<u>\$ 29,828,002</u>
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ 1,606,288	\$ -	\$ -	\$ 1,606,288
Accrued Payroll and Payroll Liabilities	3,890,441	-	-	3,890,441
Total Liabilities	<u>\$ 5,496,729</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,496,729</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	\$ 11,357,148	\$ 4	\$ 90,653	\$ 11,447,805
Total Deferred Inflows of Resources	<u>\$ 11,357,148</u>	<u>\$ 4</u>	<u>\$ 90,653</u>	<u>\$ 11,447,805</u>
FUND BALANCE				
Nonspendable				
Prepaid Expenses	\$ 48,076	\$ -	\$ -	\$ 48,076
Restricted				
Tort Liability	-	-	136,326	136,326
Unassigned	9,889,085	2,809,981	-	12,699,066
Total Fund Balance	<u>\$ 9,937,161</u>	<u>\$ 2,809,981</u>	<u>\$ 136,326</u>	<u>\$ 12,883,468</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 26,791,038</u>	<u>\$ 2,809,985</u>	<u>\$ 226,979</u>	<u>\$ 29,828,002</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED JUNE 30, 2020

	Educational Fund	Working Cash Fund	Tort Fund	General Fund Total
REVENUES				
Property Taxes	\$ 22,451,141	\$ 6	\$ 155,654	\$ 22,606,801
Payments in Lieu of Taxes	43,302	-	-	43,302
Tuition	27,451	-	-	27,451
Earnings on Investments	175,816	46,144	2,671	224,631
Food Service	279,286	-	-	279,286
District/School Activity Income	155,708	-	-	155,708
Textbooks	184,025	-	-	184,025
Other Local Sources	291,068	-	-	291,068
State Aid	14,202,302	-	-	14,202,302
Federal Aid	1,881,463	-	-	1,881,463
State Retirement Contributions	49,972,421	-	-	49,972,421
	<u>\$ 89,663,983</u>	<u>\$ 46,150</u>	<u>\$ 158,325</u>	<u>\$ 89,868,458</u>
EXPENDITURES				
Current				
Instruction				
Regular Programs	\$ 14,759,578	\$ -	\$ -	\$ 14,759,578
Special Education Programs	7,297,326	-	-	7,297,326
Other Instructional Programs	4,872,814	-	-	4,872,814
State Retirement Contributions	49,972,421	-	-	49,972,421
Support Services				
Pupils	3,874,920	-	-	3,874,920
Instructional Staff	1,739,461	-	-	1,739,461
General Administration	1,298,550	-	171,893	1,470,443
School Administration	1,881,138	-	-	1,881,138
Business	710,484	-	-	710,484
Transportation	17,733	-	-	17,733
Food Services	647,787	-	-	647,787
Central	1,526,715	-	-	1,526,715
Community Services	48,480	-	-	48,480
Intergovernmental Payments				
Payments to Other Districts and Governmental Units	1,466,477	-	-	1,466,477
Capital Outlay	3,921	-	-	3,921
	<u>\$ 90,117,805</u>	<u>\$ -</u>	<u>\$ 171,893</u>	<u>\$ 90,289,698</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (453,822)	\$ 46,150	\$ (13,568)	\$ (421,240)
OTHER FINANCING SOURCES (USES)				
Interest Transfers	(175,000)	(46,000)	-	(221,000)
NET CHANGE IN FUND BALANCES	\$ (628,822)	\$ 150	\$ (13,568)	\$ (642,240)
FUND BALANCE - JULY 1, 2019	10,565,983	2,809,831	149,894	13,525,708
FUND BALANCE - JUNE 30, 2020	<u>\$ 9,937,161</u>	<u>\$ 2,809,981</u>	<u>\$ 136,326</u>	<u>\$ 12,883,468</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 22,469,418	\$ 21,312,440	\$ 22,451,141
Payments in Lieu of Taxes	109,000	59,000	43,302
Tuition	54,060	57,000	27,451
Earnings on Investments	115,000	130,000	175,816
Food Service	326,500	251,107	279,286
District/School Activity Income	267,226	145,000	155,708
Textbooks	245,138	220,700	184,025
Other Local Sources	309,761	332,460	291,068
State Aid			
General State Aid	13,534,029	13,534,029	13,548,900
Special Education	409,355	343,218	431,691
State Free Lunch and Breakfast	5,616	4,000	7,123
Early Childhood - Block Grant	214,588	214,588	214,588
Other State Aid	-	2,750	-
Federal Aid			
Food Service	433,925	393,000	492,113
Title I	255,292	319,115	288,507
Federal Special Education	571,739	816,466	656,145
Emergency Immigrant Assistance	-	6,600	1,615
Title III - English Language Acquisition	60,800	58,016	51,395
Title II - Teacher Quality	65,318	81,648	52,405
Medicaid Matching Funds - Administrative Outreach	70,000	70,000	59,927
Medicaid Matching Funds - Fee-for-Service Program	393,012	375,000	279,356
Other Federal Aid	-	241,000	-
State Retirement Contributions	18,500,000	18,500,000	49,972,421
Total Revenues	\$ 58,409,777	\$ 57,467,137	\$ 89,663,983
EXPENDITURES			
Instruction			
Regular Programs			
Salaries	\$ 11,520,723	\$ 12,135,670	\$ 12,007,839
Employee Benefits	1,726,269	1,730,980	1,818,975
Purchased Services	185,613	120,600	285,930
Supplies and Materials	662,767	732,563	627,652
Other Objects	1,000	1,000	616
Non-Capitalized Equipment	11,000	20,700	18,566
	\$ 14,107,372	\$ 14,741,513	\$ 14,759,578
Pre-K Programs			
Salaries	\$ 85,974	\$ 210,000	\$ 323,323
Employee Benefits	-	-	22,369
	\$ 85,974	\$ 210,000	\$ 345,692
Special Education Programs			
Salaries	\$ 3,794,776	\$ 3,834,420	\$ 3,812,943
Employee Benefits	945,079	945,775	854,779
Purchased Services	47,595	70,425	73,245
Supplies and Materials	67,359	152,000	42,736
Non-Capitalized Equipment	-	750	714
	\$ 4,854,809	\$ 5,003,370	\$ 4,784,417
Remedial and Supplemental Programs K-12			
Salaries	\$ 1,890,795	\$ 1,835,883	\$ 1,807,743
Employee Benefits	289,678	290,124	282,941
	\$ 2,180,473	\$ 2,126,007	\$ 2,090,684
Special Education Programs Pre-K			
Salaries	\$ 866,304	\$ 764,964	\$ 639,424
Employee Benefits	118,643	118,821	136,783
Purchased Services	5,616	5,500	1,989
Supplies and Materials	28,542	82,671	51,322
	\$ 1,019,105	\$ 971,956	\$ 829,518
Interscholastic Programs			
Salaries	\$ 433,505	\$ 433,505	\$ 391,589
Employee Benefits	8,443	8,566	8,506
Purchased Services	13,750	13,750	11,431
Supplies and Materials	7,280	7,280	3,961
Other Objects	4,700	4,700	7,398
	\$ 467,678	\$ 467,801	\$ 422,885

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Instruction (Continued)			
Summer School Programs			
Salaries	\$ 118,770	\$ 118,770	\$ 51,454
Employee Benefits	1,945	1,972	864
Purchased Services	250	250	119
Supplies and Materials	3,000	3,000	-
	<u>\$ 123,965</u>	<u>\$ 123,992</u>	<u>\$ 52,437</u>
Bilingual Programs			
Salaries	\$ 1,807,974	\$ 1,688,376	\$ 1,656,847
Employee Benefits	209,522	209,878	220,491
Purchased Services	28,533	16,710	23,411
Supplies and Materials	50,513	42,942	60,367
	<u>\$ 2,096,542</u>	<u>\$ 1,957,906</u>	<u>\$ 1,961,116</u>
Private Tuition - Other Objects			
Special Education Programs K-12	\$ 1,200,000	\$ 1,200,000	\$ 1,683,391
	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,683,391</u>
State Retirement Contributions	\$ 18,500,000	\$ 18,500,000	\$ 49,972,421
Total Instruction	<u>\$ 44,635,918</u>	<u>\$ 45,302,545</u>	<u>\$ 76,902,139</u>
Support Services			
Pupils			
Attendance and Social Work Services			
Salaries	\$ 1,079,949	\$ 987,406	\$ 987,402
Employee Benefits	128,981	129,346	298,092
	<u>\$ 1,208,930</u>	<u>\$ 1,116,752</u>	<u>\$ 1,285,494</u>
Health Services			
Salaries	\$ 427,081	\$ 393,818	\$ 362,762
Employee Benefits	82,641	82,641	91,069
Purchased Services	122,600	156,000	266,911
Supplies and Materials	5,500	5,500	6,073
	<u>\$ 637,822</u>	<u>\$ 637,959</u>	<u>\$ 726,815</u>
Psychological Services			
Salaries	\$ 332,471	\$ 420,374	\$ 420,369
Employee Benefits	55,098	55,202	75,841
Purchased Services	2,750	2,750	7,855
Supplies and Materials	200	200	-
	<u>\$ 390,519</u>	<u>\$ 478,526</u>	<u>\$ 504,065</u>
Speech Pathology and Audiology Services			
Salaries	\$ 757,556	\$ 773,435	\$ 776,439
Employee Benefits	100,332	100,572	94,450
Purchased Services	35,750	5,750	3,437
Supplies and Materials	1,500	1,500	-
	<u>\$ 895,138</u>	<u>\$ 881,257</u>	<u>\$ 874,326</u>
Other Support Services - Pupils			
Salaries	\$ 470,080	\$ 448,988	\$ 448,986
Employee Benefits	44,094	44,094	34,574
Purchased Services	-	-	660
Supplies and Materials	200	200	-
	<u>\$ 514,374</u>	<u>\$ 493,282</u>	<u>\$ 484,220</u>
Total Support Services - Pupils	<u>\$ 3,646,783</u>	<u>\$ 3,607,776</u>	<u>\$ 3,874,920</u>
Instructional Staff			
Improvement of Instruction Services			
Salaries	\$ 909,445	\$ 981,777	\$ 612,553
Employee Benefits	138,003	129,265	130,317
Purchased Services	120,666	83,922	76,847
Supplies and Materials	67,444	70,453	48,708
Non-Capitalized Equipment	-	-	6,406
	<u>\$ 1,235,558</u>	<u>\$ 1,265,417</u>	<u>\$ 874,831</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Support Services (Continued)			
Instructional Staff (Continued)			
Educational Media Services			
Salaries	\$ 716,185	\$ 636,885	\$ 638,038
Employee Benefits	146,273	146,478	100,097
Purchased Services	450	450	-
Supplies and Materials	30,698	29,698	24,151
Non-Capitalized Equipment	2,042	2,042	99
	<u>\$ 895,648</u>	<u>\$ 815,553</u>	<u>\$ 762,385</u>
Assessment and Testing			
Salaries	\$ 242	\$ 242	\$ 634
Employee Benefits	-	-	35
Purchased Services	105,000	105,500	101,551
Supplies and Materials	511	511	25
	<u>\$ 105,753</u>	<u>\$ 106,253</u>	<u>\$ 102,245</u>
Total Support Services - Instructional Staff	<u>\$ 2,236,959</u>	<u>\$ 2,187,223</u>	<u>\$ 1,739,461</u>
General Administration			
Board of Education Services			
Salaries	\$ 4,333	\$ 4,333	\$ 11,479
Employee Benefits	70,686	70,686	722
Purchased Services	165,414	195,414	193,306
Supplies and Materials	1,500	1,500	1,208
Other Objects	9,000	9,000	3,245
	<u>\$ 250,933</u>	<u>\$ 280,933</u>	<u>\$ 209,960</u>
Executive Administration Services			
Salaries	\$ 241,265	\$ 246,193	\$ 249,828
Employee Benefits	43,195	43,582	70,998
Purchased Services	12,000	10,000	5,083
Supplies and Materials	2,500	2,500	2,686
Other Objects	4,000	4,000	2,538
Non-Capitalized Equipment	8,000	8,000	7,971
	<u>\$ 310,960</u>	<u>\$ 314,275</u>	<u>\$ 339,104</u>
Special Area Administration Services			
Salaries	\$ 461,389	\$ 289,216	\$ 430,698
Employee Benefits	75,435	75,775	90,006
Purchased Services	38,400	23,400	41,977
Supplies and Materials	2,466	2,466	990
Other Objects	1,250	1,250	620
Non-Capitalized Equipment	3,118	3,118	-
	<u>\$ 582,058</u>	<u>\$ 395,225</u>	<u>\$ 564,291</u>
Tort Immunity Services			
Purchased Services	<u>\$ 192,342</u>	<u>\$ 192,342</u>	<u>\$ 185,195</u>
	<u>\$ 192,342</u>	<u>\$ 192,342</u>	<u>\$ 185,195</u>
Total Support Services - General Administration	<u>\$ 1,336,293</u>	<u>\$ 1,182,775</u>	<u>\$ 1,298,550</u>
School Administration			
Office of the Principal Services			
Salaries	\$ 1,509,587	\$ 1,533,515	\$ 1,531,518
Employee Benefits	310,368	312,505	324,647
Purchased Services	10,956	10,956	4,264
Supplies and Materials	15,000	14,000	15,747
Other Objects	5,900	5,900	3,563
Non-Capitalized Equipment	2,000	2,000	1,399
	<u>\$ 1,853,811</u>	<u>\$ 1,878,876</u>	<u>\$ 1,881,138</u>
Total Support Services - School Administration	<u>\$ 1,853,811</u>	<u>\$ 1,878,876</u>	<u>\$ 1,881,138</u>
Business			
Direction of Business Support Services			
Salaries	\$ 104,545	\$ 145,000	\$ 149,425
Employee Benefits	22,785	22,952	21,833
Other Objects	-	-	474
	<u>\$ 127,330</u>	<u>\$ 167,952</u>	<u>\$ 171,732</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Support Services (Continued)			
Business (Continued)			
Fiscal Services			
Salaries	\$ 174,863	\$ 174,569	\$ 178,293
Employee Benefits	50,407	50,407	29,190
Purchased Services	78,889	78,889	85,173
Supplies and Materials	5,003	3,000	4,060
Other Objects	2,553	2,553	-
Non-Capitalized Equipment	1,021	1,021	-
	<u>\$ 312,736</u>	<u>\$ 310,439</u>	<u>\$ 296,716</u>
Internal Services			
Purchased Services	\$ 200,717	\$ 187,444	\$ 208,795
Supplies and Materials	59,218	50,000	33,241
	<u>\$ 259,935</u>	<u>\$ 237,444</u>	<u>\$ 242,036</u>
Total Support Services - Business	<u>\$ 700,001</u>	<u>\$ 715,835</u>	<u>\$ 710,484</u>
Transportation			
Purchased Services	\$ -	\$ -	\$ 17,733
Total Support Services - Transportation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,733</u>
Food Services			
Salaries	\$ 30,169	\$ 50,969	\$ 30,581
Employee Benefits	8,186	8,186	11,250
Purchased Services	714,700	525,000	599,719
Supplies and Materials	5,871	10,354	6,237
Total Support Services - Food Services	<u>\$ 758,926</u>	<u>\$ 594,509</u>	<u>\$ 647,787</u>
Central			
Staff Services			
Salaries	\$ 262,898	\$ 238,896	\$ 189,207
Employee Benefits	152,712	152,729	108,967
Purchased Services	47,600	46,600	44,712
Supplies and Materials	500	500	368
	<u>\$ 463,710</u>	<u>\$ 438,725</u>	<u>\$ 343,254</u>
Data Processing Services			
Salaries	\$ 611,008	\$ 585,049	\$ 582,701
Employee Benefits	89,118	89,118	97,188
Purchased Services	95,000	359,100	403,308
Supplies and Materials	442,000	102,000	68,287
Non-Capitalized Equipment	57,252	35,000	31,977
	<u>\$ 1,294,378</u>	<u>\$ 1,170,267</u>	<u>\$ 1,183,461</u>
Total Support Services - Central	<u>\$ 1,758,088</u>	<u>\$ 1,608,992</u>	<u>\$ 1,526,715</u>
Total Support Services	<u>\$ 12,290,861</u>	<u>\$ 11,775,986</u>	<u>\$ 11,696,788</u>
Community Services			
Salaries	\$ 572	\$ 2,572	\$ 1,599
Employee Benefits	56	106	23
Purchased Services	27,123	31,467	44,771
Supplies and Materials	10,176	5,250	2,087
Total Community Services	<u>\$ 37,927</u>	<u>\$ 39,395</u>	<u>\$ 48,480</u>
Intergovernmental Payments			
Payments to Other Districts and Governmental Units (In-State)			
Payments for Regular Programs			
Other Objects	\$ 9,281	\$ 9,281	\$ 19,836
Payments for Special Education Programs			
Other Objects	1,550,000	1,700,000	1,446,641
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 1,559,281</u>	<u>\$ 1,709,281</u>	<u>\$ 1,466,477</u>
Total Intergovernmental Payments	<u>\$ 1,559,281</u>	<u>\$ 1,709,281</u>	<u>\$ 1,466,477</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
EXPENDITURES (Continued)			
Capital Outlay			
Instruction			
Special Education Programs	\$ 47,068	\$ -	\$ -
Support Services			
Business	-	4,000	3,921
Food Services	9,708	-	-
Central	4,000	4,000	-
Total Capital Outlay	<u>\$ 60,776</u>	<u>\$ 8,000</u>	<u>\$ 3,921</u>
Total Expenditures	<u>\$ 58,584,763</u>	<u>\$ 58,835,207</u>	<u>\$ 90,117,805</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (174,986)	\$ (1,368,070)	\$ (453,822)
OTHER FINANCING SOURCES (USES)			
Interest Transfers	-	(175,000)	(175,000)
NET CHANGE IN FUND BALANCE	<u>\$ (174,986)</u>	<u>\$ (1,543,070)</u>	<u>\$ (628,822)</u>
FUND BALANCE - JULY 1, 2019			<u>10,565,983</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 9,937,161</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - WORKING CASH FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 12,061	\$ 12,060	\$ 6
Earnings on Investments	30,000	35,000	46,144
Total Revenues	<u>\$ 42,061</u>	<u>\$ 47,060</u>	<u>\$ 46,150</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 42,061	\$ 47,060	\$ 46,150
OTHER FINANCING SOURCES (USES)			
Interest Transfers	-	(46,000)	(46,000)
NET CHANGE IN FUND BALANCE	<u>\$ 42,061</u>	<u>\$ 1,060</u>	\$ 150
FUND BALANCE - JULY 1, 2019			<u>2,809,831</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 2,809,981</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - TORT FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 149,367	\$ 140,803	\$ 155,654
Earnings on Investments	4,000	3,000	2,671
Total Revenues	<u>\$ 153,367</u>	<u>\$ 143,803</u>	<u>\$ 158,325</u>
EXPENDITURES			
Support Services			
General Administration			
Insurance Payments			
Purchased Services	\$ 172,343	\$ 172,343	\$ 171,893
	<u>\$ 172,343</u>	<u>\$ 172,343</u>	<u>\$ 171,893</u>
Total Support Services - General Administration	<u>\$ 172,343</u>	<u>\$ 172,343</u>	<u>\$ 171,893</u>
Total Support Services	<u>\$ 172,343</u>	<u>\$ 172,343</u>	<u>\$ 171,893</u>
Total Expenditures	<u>\$ 172,343</u>	<u>\$ 172,343</u>	<u>\$ 171,893</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (18,976)	\$ (28,540)	\$ (13,568)
OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (18,976)</u>	<u>\$ (28,540)</u>	<u>\$ (13,568)</u>
FUND BALANCE - JULY 1, 2019			<u>149,894</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 136,326</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICES FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Property Taxes	\$ 7,725,959	\$ 7,332,536	\$ 7,738,512
Earnings on Investments	45,000	56,000	79,603
Total Revenues	<u>\$ 7,770,959</u>	<u>\$ 7,388,536</u>	<u>\$ 7,818,115</u>
EXPENDITURES			
Debt Services			
Interest			
Other Interest on Short-Term Debt			
Other Objects	\$ 6,135,896	\$ 6,135,896	\$ 6,260,534
	<u>\$ 6,135,896</u>	<u>\$ 6,135,896</u>	<u>\$ 6,260,534</u>
Debt Services - Payment of Principal on Long-Term Debt			
Other Objects	\$ 1,522,733	\$ 1,522,733	\$ 3,081,616
	<u>\$ 1,522,733</u>	<u>\$ 1,522,733</u>	<u>\$ 3,081,616</u>
Debt Services - Other			
Other Objects	\$ 4,237	\$ 4,237	\$ 2,500
	<u>\$ 4,237</u>	<u>\$ 4,237</u>	<u>\$ 2,500</u>
Total Debt Services	<u>\$ 7,662,866</u>	<u>\$ 7,662,866</u>	<u>\$ 9,344,650</u>
Total Expenditures	<u>\$ 7,662,866</u>	<u>\$ 7,662,866</u>	<u>\$ 9,344,650</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 108,093</u>	<u>\$ (274,330)</u>	<u>\$ (1,526,535)</u>
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	\$ -	\$ -	\$ 1,674,015
Interest Transfers	-	(80,000)	(80,000)
	<u>\$ -</u>	<u>\$ (80,000)</u>	<u>\$ 1,594,015</u>
NET CHANGE IN FUND BALANCE	<u>\$ 108,093</u>	<u>\$ (354,330)</u>	<u>\$ 67,480</u>
FUND BALANCE - JULY 1, 2019			<u>4,850,424</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 4,917,904</u>

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts
	Original	Final	
REVENUES			
Earnings on Investments	\$ -	\$ -	\$ 1,344
Other Local Sources	5,000	5,000	-
Total Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 1,344</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 5,000	\$ 5,000	\$ 1,344
OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 1,344</u>
FUND BALANCE - JULY 1, 2019			<u>88,784</u>
FUND BALANCE - JUNE 30, 2020			<u>\$ 90,128</u>

See Accompanying Independent Auditor's Report

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ACTIVITY FUNDS
YEAR ENDED JUNE 30, 2020

	BALANCE JULY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2020
ASSETS				
Cash and Cash Equivalents	\$ 87,796	\$ 113,659	\$ 134,168	\$ 67,287
LIABILITIES				
Amount Due to Activity				
Grayslake District Office	\$ 12,849	\$ 17,418	\$ 20,136	\$ 10,131
Early Childhood Center	-	2,756	2,756	-
Prairieview School	4,216	4,043	4,442	3,817
Avon Center School	8,127	3,365	2,160	9,332
Grayslake Middle School	33,969	45,192	73,658	5,503
Woodview School	4,532	992	1,889	3,635
Meadowview School	4,290	8,694	5,702	7,282
Frederick School	10,353	20,552	14,926	15,979
Park Campus	9,460	10,647	8,499	11,608
	<u>\$ 87,796</u>	<u>\$ 113,659</u>	<u>\$ 134,168</u>	<u>\$ 67,287</u>

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 40,145,384
O&M	Expenditures 15-22, L151	Total Expenditures	3,150,759
DS	Expenditures 15-22, L174	Total Expenditures	9,344,650
TR	Expenditures 15-22, L210	Total Expenditures	2,740,010
MR/SS	Expenditures 15-22, L295	Total Expenditures	1,547,136
TORT	Expenditures 15-22, L342	Total Expenditures	171,893
Total Expenditures			\$ 57,099,832

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

ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	345,692
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	829,518
ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	52,437
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	1,683,391
ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	48,480
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	1,466,477
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay	3,921
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	67,132
O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay	401,318
O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment	3,155
DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	3,081,616
MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	2,002
MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	64,178
MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	3,442
MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	77
MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	80,524
Total Deductions for OEPP Computation (Sum of Lines 18 - 76)				\$ 8,133,360
Total Operating Expenses Regular K-12 (Line 14 minus Line 77)				48,966,472
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020				3,486.00
Estimated OEPP (Line 78 divided by Line 79)				\$ 14,046.61

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	12,678
ED	Revenues 9-14, L75, Col C	1600	Total Food Service	279,286
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	155,708
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	151,041
ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	32,984
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	32,967
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	166,462
ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education	431,691
ED	Revenues 9-14, L146, Col C	3350	State Free Lunch & Breakfast	7,123
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation	1,559,006
O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects	50,000
ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service	492,113
ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I	288,507
ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	365,507
ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	232,823
ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	1,615
ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	51,395
ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality	52,405
ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	59,927
ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	279,356
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	1,675,404
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	320,005
Total Deductions for PCTC Computation Line 85 through Line 173				\$ 6,698,003
Net Operating Expense for Tuition Computation (Line 78 minus Line 175)				42,268,469
Total Depreciation Allowance (from page 26, Line 18, Col I)				3,076,015
Total Allowance for PCTC Computation (Line 176 plus Line 177)				45,344,484
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020				3,486.00
Total Estimated PCTC (Line 178 divided by Line 179)				* \$ 13,007.60

* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.

*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district

Unaudited

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION



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

To the Board of Education
Grayslake Community Consolidated School District No. 46
Grayslake, Illinois

Report on Compliance for Each Major Federal Program

We have audited

Grayslake Community Consolidated School District No. 46's

compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of 's major federal programs for the year ended June 30, 2020. Grayslake Community Consolidated School District No. 46's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grayslake Community Consolidated School District No. 46's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Grayslake Community Consolidated School District No. 46's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Grayslake Community Consolidated School District No. 46's compliance.

Opinion on Each Major Federal Program

In our opinion, Grayslake Community Consolidated School District No. 46 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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&
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Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-003. Our opinion on each major federal program is not modified with respect to this matter.

Report on Internal Control Over Compliance

Management of Grayslake Community Consolidated School District No. 46 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Grayslake Community Consolidated School District No. 46's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Grayslake Community Consolidated School District No. 46's internal control over compliance.

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

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

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

Eder, Casella & Co.
EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 8, 2020

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-4

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 Pass through to Subrecipients (E)	Year 7/1/19-6/30/20 (F)			
CHILD NUTRITION CLUSTER									
US Department of Agriculture Passed Through Department of Defense:									
Food Donation Program (Non-Cash Commodities)	10.555	20-4299-00		25,181		25,181		25,181	N/A
Passed Through Illinois State Board of Education:									
Food Donation Program (Non-Cash Commodities)	10.555	20-4299-00		43,082		43,082		43,082	N/A
National School Lunch Program*	10.555	19-4210-00	336,257	63,082	336,257	63,082		399,339	N/A
National School Lunch Program*	10.555	20-4210-00		249,812		249,812		249,812	N/A
Subtotal CFDA 10.555			336,257	381,157	336,257	381,157		717,414	
School Breakfast Program*	10.553	19-4220-00	81,136	12,597	81,136	12,597		93,733	N/A
School Breakfast Program*	10.553	20-4220-00		46,646		46,646		46,646	N/A
Subtotal CFDA 10.553			81,136	59,243	81,136	59,243		140,379	
Summer Food Service Program*	10.559	20-4225-00		119,975		119,975		119,975	N/A
Total Child Nutrition Cluster			417,393	560,375	417,393	560,375		977,768	
Subtotal CFDA "10"			417,393	560,375	417,393	560,375		977,768	
*Project End Date 9/30									
**Project End Date 8/31									

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-4

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 Pass through to Subrecipients (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients (F)			
SPECIAL EDUCATION CLUSTER									
US Department of Education									
Passed Through Illinois State Board of Education:									
Special Education - IDEA - Room and Board** (M)	84.027	19-4625-00	106,273	53,511	106,273	53,511		159,784	N/A
Special Education - IDEA - Room and Board** (M)	84.027	20-4625-00		179,311		179,311		179,311	N/A
Passed Through Special Education District of Lake County:									
Special Education - Grants to States (M)	84.027	20-4620-00							
Subtotal CFDA 84.027			106,273	598,330	106,273	365,508		365,508	698,124
Special Education - Preschool Grants (M)	84.173	20-4600-00		57,816		57,816		704,603	
Total Special Education Cluster			106,273	656,146	106,273	656,146		57,816	95,688
								762,419	
Passed Through Illinois State Board of Education									
Title I - Low Income** (M)	84.010	19-4300-00	217,604	14,775	217,604	14,775		232,379	342,832
Title I - Low Income** (M)	84.010	20-4300-00		273,732		273,732		273,732	399,294
Subtotal CFDA 84.010			217,604	288,507	217,604	288,507		506,111	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-4
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients (F)			
Passed Through Illinois State Board of Education									
Title III - Immigrant Education Program (IEP)**	84.365	19-4905-00	717	301	717	301		1,018	10,120
Title III - Immigrant Education Program (IEP)**	84.365	20-4905-00		1,314		1,314		1,314	6,600
Title III - LEP**	84.365	19-4909-00	39,929	17,982	39,929	17,982		57,911	58,428
Title III - LEP**	84.365	20-4909-00		33,413		33,413		33,413	61,317
Subtotal CFDA 84.365			40,646	53,010	40,646	53,010		93,655	
Title II - Teacher Quality**	84.367	19-4932-00	104,342	3,518	104,342	3,518		107,860	116,116
Title II - Teacher Quality**	84.367	20-4932-00		48,887		48,887		48,887	102,591
Subtotal CFDA 84.367			104,342	52,405	104,342	52,405		156,747	
Subtotal CFDA 84			468,865	1,050,068	468,865	1,050,068		1,518,933	
MEDICAID CLUSTER									
US Department of Health and Family Services									
Passed Through Illinois Department of Health and Family Services:									
Medicaid Administrative Outreach	93.778	20-4991-00	0	62,425	0	62,425		62,425	N/A
Total Medicaid Cluster			0	62,425	0	62,425		62,425	
Total Federal Assistance			886,258	1,672,868	886,258	1,672,868		2,559,126	

* (W) Program was audited as a major program as defined by §400.518.

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

The accompanying notes are an integral part of this schedule.

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

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

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

4. The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Grayslake Community Consolidated School District No. 46 under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

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

NOTE 3 - INDIRECT COST RATE

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

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2020.

NOTE 5 - FEDERAL LOANS

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

- 1) Summary of auditor's results:
 - a. The auditor's report expresses an unmodified opinion on whether the financial statements of were prepared in accordance with GAAP.
 - b. Two material weaknesses disclosed during the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No significant deficiencies are reported during the audit of the financial statements.
 - c. No instances of noncompliance material to the financial statements of , which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
 - d. No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
 - e. The auditor's report on compliance for the major federal award programs for expresses as unmodified opinion on all major federal programs.
 - f. Audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) are reported in this schedule.
 - g. The programs tested as major programs were: CFDA #84.010 Title I – Low Income, and CFDA #84.027 and CFDA #84.173 Special Education Cluster.
 - h. The threshold used for distinguishing between Type A and Type B programs was \$750,000.
 - i. Grayslake Community Consolidated School District No. 46 was determined to not be a low-risk auditee.
- 2) The findings relating to the financial statements which are required to be reported are detailed in finding numbers 2020-001 and 2020-002.
- 3) A finding relating to federal awards which is required to be reported is detailed in finding number 2020-003.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-4
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- 001 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2010

3. Criteria or specific requirement

Management is responsible for the accuracy and completeness of all financial statement records.

4. Condition

During the course of the audit, material misstatements of the financial records were found, resulting in adjusting entries.

5. Context¹²

There were a few material adjusting journal entries made to the financial records of the District.

6. Effect

The financial records were materially misstated prior to the start of the audit.

7. Cause

The District's control policies and procedures did not detect or prevent the misstatements.

8. Recommendation

Management should develop a process to identify potential adjustments throughout the year to minimize potential adjustments.

9. Management's response¹³

Management plans to make all necessary adjusting entries prior to the start of the audit process.

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

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

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-4
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2020- 002 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2018

3. Criteria or specific requirement

Management is responsible for the accuracy and completeness of all financial statement records.

4. Condition

During the course of the audit, the self-funded insurance cash account, accounts payable and accrued liabilities could not be reconciled to supporting documents.

5. Context¹²

The District could not provide supporting documents to properly reconcile the self-funded insurance cash account, accounts payable and accrued liabilities.

6. Effect

The self-funded insurance, accounts payable and accrued liabilities balances could be misstated.

7. Cause

The District's control policies and procedures did not detect or prevent the misstatements.

8. Recommendation

Management should implement better internal control procedures for a review process of postings to accounts payable and accrued liabilities to make sure all transactions are posted correctly and have sufficient supporting documents. Management should initiate procedures to review bank reconciliations and the general ledger in order to ensure that the bank reconciliation properly reconciles to the District's cash balances on the general ledger.?

9. Management's response¹³

Management will review internal control procedures and implement changes in the following fiscal year. ?

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-4

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2020- 003 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I - Low Income

4. Project No.: 4300-00 5. CFDA No.: 84.010

6. Passed Through: ILLINOIS STATE BOARD OF EDUCATION

7. Federal Agency: U.S. DEPARTMENT OF EDUCATION

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

Management is responsible for filing grant reports by the applicable due dates.

9. Condition¹⁵

During the course of the audit, we determined grant reports were not filed by the required due dates.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

Grant reports were submitted late.

12. Effect

Reports were received by funding agencies after the required due dates.

13. Cause

Due to processing delay, grant reports were not submitted to funding agencies by the due dates.

14. Recommendation

Management should develop a process to ensure all grant reports are filed by the required due dates.

15. Management's response¹⁸

Management will reinforce procedures to ensure all grant reports are submitted by the required due date.

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-4

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹

Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2019-001	During the course of the audit, material misstatements of the financial records were found, resulting in adjusting entries.	This is still a finding in the current year. See finding 2020-001.
2019-002	During the course of the audit, the self-funded insurance cash accounts, accounts payable and accrued liabilities could not be reconciled to supporting documents.	This is still a finding in the current year. See finding 2020-002.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

Community Consolidated School District 46 Lake County, Illinois



The mission of School District 46 is to pursue excellence to shape the future.

565 Frederick Road • Grayslake • IL • 60030 • Tel: 847.223.3650 • Fax: 847.223.3695

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46 34-049-0460-04 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2020

Corrective Action Plan

Finding No.: **2020** 001

Condition:

During the course of the audit, material misstatements of the financial records were found, resulting in adjusting entries.

Plan:

Management plans to make all necessary adjusting entries prior to the start of the audit process.

Anticipated Date of Completion: 6/30/2021

Name of Contact Person: Mary Werling – Interim Chief School Business Official

Management
Response:

Management will record all accrual entries before the start of the audit, and will review the entries to ensure they are accurate.

Community Consolidated
School District 46
Lake County, Illinois



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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46
34-049-0460-04
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2020

Corrective Action Plan

Finding No.: **2020 002**

Condition:

During the course of the audit, the self-funded insurance cash account, accounts payable and accrued liabilities could not be reconciled to supporting documents.

Plan:

Management plans to implement better internal control procedures for the review process of postings to accounts payable and accrued liabilities to make sure all transactions are posted correctly and have sufficient supporting documents. Management plans on initiating procedures to review bank reconciliations and the general ledger in order to ensure that the bank reconciliation properly reconciles to the District's cash balances on the general ledger.

Anticipated Date of Completion: **6/30/2021**

Name of Contact Person: **Mary Werling – Interim Chief School Business Official**

Management

Response:

Management will review internal control procedures and implement changes in the following fiscal year.

Community Consolidated
School District 46
Lake County, Illinois



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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46
34-049-0460-04
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2020

Corrective Action Plan

Finding No.: **2020** **003**

Condition:

During the course of the audit, we determined grant reports were not filed by the required due dates.

Plan:

Management plans to develop a process to ensure all grant reports are filed by the required due dates.

Anticipated Date of Completion: 6/30/2021

Name of Contact Person: Mary Werling – Interim Chief School Business Official

Management
Response:

Management will reinforce procedures to ensure all grant reports are submitted by the required due date.

Due to ROE on Thursday, October 15, 2020
Due to ISBE on Monday, November 16, 2020
SD/JA20

☒ School District
Joint Agreement

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, 2020

School District/Joint Agreement Information
(See instructions on inside of this page.)

School District/Joint Agreement Number
34-049-0460-04

County Name:

LAKE

Name of School District/Joint Agreement:

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO.

Address:

565 FREDERICK RD

City:

GRAYSLAKE

Email Address:

werling.mary@b46.org

Zip Code:

60030

Annual Financial Report

Type of Auditor's Report issued:

☐ Qualified
☐ Adverse
☐ Disclaimer

☒ Unqualified

☐ Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

Signature & Date:

Telephone:

Fax Number:

Email Address:

Township Treasurer Name (type or print)

☐ Reviewed by Township Treasurer (Cook County only)

Name of Township:

Regional Superintendent/Cook ISC Name (Type or Print):

☐ Reviewed by Regional Superintendent/Cook ISC

Email Address:

Telephone:

Fax Number:

Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD60-35/JA50-60 (05/20-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).

Accounting Basis:

☐ CASH
☒ ACCRUAL

Certified Public Accountant Information

Name of Auditing Firm:

EDER, CASELLA & CO.

Name of Audit Manager:

CHERYDEN JUERGENSEN

Address:

5400 WEST ELM STREET, SUITE 203

City:

MCHENRY

State:

IL

Zip Code:

60050

Fax Number:

815-344-1320

Phone Number:

815-344-1300

IL License Number (8 digit):

066-005142

Expiration Date:

11/30/2021

Email Address:

CPAS@EDERCASELLA.COM

Single Audit Status:

☒ YES ☐ NO Are Federal expenditures greater than \$750,000?

☒ YES ☐ NO Is all Single Audit information completed and attached?

☒ YES ☐ NO Were any financial statement or federal award findings issued?

ISBE Use Only

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 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	23
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	24
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	25
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	26
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	27 - 28
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	29
Indirect Cost Rate - Computation.....	ICR Computation	30
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	31
Administrative Cost Worksheet	AC	32-33
Itemization Schedule	ITEMIZATION	34
Reference Page	REF	35
Notes, Opinion Letters, etc.	Opinion-Notes	36
Deficit Reduction Calculation	Deficit AFR Sum Calc	37
Audit Checklist/Balancing Schedule	AUDITCHECK	-
Single Audit Section		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	38 - 46

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)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the Itemization page.
3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.
5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - b) 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.
 - c) 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](#)
6. **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.
7. **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

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101] |
| <input type="checkbox"/> | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2; 10-20.19; 19-6]. |
| <input type="checkbox"/> | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. |
| <input type="checkbox"/> | 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.]. |
| <input type="checkbox"/> | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. |
| <input type="checkbox"/> | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5]. |
| <input type="checkbox"/> | 10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. |
| <input type="checkbox"/> | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A]. |
| <input type="checkbox"/> | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. |
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28]. |
| <input type="checkbox"/> | 14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-35). Explain in the comments box below in pursuant to <i>Illinois School Code</i> [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].

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27]. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. |
| <input type="checkbox"/> | 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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input checked="" type="checkbox"/> | 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. |
| <input type="checkbox"/> | 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided. |
| <input checked="" type="checkbox"/> | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>1/1/1991</u> (Ex: 00/00/0000) |
| <input type="checkbox"/> | 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 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 FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, 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 8/26/2020

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

	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)	103,522		162,018	226,193		\$491,733
Total						\$491,733

- 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:

20. Findings reported: See Single Audit Section

EDER, CASELLA & CO.

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.

PDF in Opinion Page with signature

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2019				Equalized Assessed Valuation (EAV):				714,251,648				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.031802		+ 0.004802		+ 0.001921		= 0.038520		0.000000		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	46,848,298		46,036,153		812,145		17,750,601						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		49,283,364										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		43,628,500								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
District Code: 34-049-0460-04
County Name: LAKE

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)
 Total Long-Term Debt Allowed (P3, Cell H31)

Total Profile Score:

3.60 *

Estimated 2021 Financial Profile Designation: RECOGNITION

* 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, 2020

A		B	C	D	E	F	G	H	I	J	K
ASSETS (Enter Whole Dollars)		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		10,883,365	3,050,080	4,015,230	1,789,758	693,848	79,834	2,489,026	112,792	0
5	Investments	120	1,403,390	393,303	517,757	230,786	89,471	10,294	320,955	14,544	0
6	Taxes Receivable	130	12,483,448	1,885,110	4,266,253	754,046	883,260	0	4	99,643	0
7	Interfund Receivables	140	1,000,000	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	569,977	0	0	388,212	0	0	0	0	0
9	Other Receivables	160	11,132	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	48,076	36,756	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	391,650	0	0	0	0	0	0	0	0
13	Total Current Assets		26,791,038	5,365,249	8,799,240	3,162,802	1,666,579	90,128	2,809,985	226,979	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	1,000,000	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	1,606,288	71,843	0	51,706	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	2,716,575	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,173,866	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	11,357,148	1,715,029	3,881,336	686,014	803,569	0	4	90,653	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		16,853,877	1,786,872	3,881,336	1,737,720	803,569	0	4	90,653	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities		0								
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	9,937,161	3,578,377	4,917,904	1,425,082	863,010	90,128	2,809,981	136,326	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		26,791,038	5,365,249	8,799,240	3,162,802	1,666,579	90,128	2,809,985	226,979	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2020

A		B	L	M	N
ASSETS		Account Groups			
(Enter Whole Dollars)		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1					
2					
3	CURRENT ASSETS (300)				
4	Cash (Accounts 111 through 115) ¹		67,287		
5	Investments	120	0		
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		67,287		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,265,169	
17	Building & Building Improvements	230		98,634,360	
18	Site Improvements & Infrastructure	240		4,805,903	
19	Capitalized Equipment	250		5,549,075	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			4,917,904
22	Amount to be Provided for Payment on Long-Term Debt	350			38,710,597
23	Total Capital Assets			111,254,507	43,628,501
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	67,287		
34	Total Current Liabilities		67,287		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			43,628,500
37	Total Long-Term Liabilities				43,628,500
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			111,254,507	
41	Total Liabilities and Fund Balance		67,287	111,254,507	43,628,500

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, 2020

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	(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
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000									
4	LOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000									
5	STATE SOURCES	3000									
6	FEDERAL SOURCES	4000									
7	Total Direct Receipts/Revenues		23,607,797	4,180,180	7,818,115	1,321,400	1,686,116	1,344	46,150	158,325	0
8	Receipts/Revenues for "On Behalf" Payments ²		0	0	0	0	0	0	0	0	0
9	Total Receipts/Revenues	3998	23,607,797	4,180,180	7,818,115	1,321,400	1,686,116	1,344	46,150	158,325	0
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000									
12	Support Services	2000									
13	Community Services	3000									
14	Payments to Other Districts & Governmental Units	4000									
15	Debt Service	5000									
16	Total Direct Disbursements/Expenditures		26,929,718	3,150,759	9,344,650	2,740,010	743,383	0		171,893	0
17	Disbursements/Expenditures for "On Behalf" Payments ²		11,700,709	0	0	0	77	0	0	0	0
18	Total Disbursements/Expenditures	4180	38,630,427	3,150,759	9,344,650	2,740,010	820,453	0	0	171,893	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		49,972,421	1,029,421	1,473,465	140,396	1,344	46,150	158,325	158,325	0
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFERS FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹¹	7110	0	0	0	0	0	0	0	0	0
24	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	0	0	0
25	Transfer of Working Cash Fund Interest	7120	0	0	0	46,000	0	0	0	0	0
26	Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
27	Transfer of Interest	7140	0	0	0	325,000	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	0	0	0	0	0	0	0	0	0
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170	0	0	0	0	0	0	0	0	0
31	Fund ⁵										
32	SALES OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	1,550,175	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	0	0	123,840	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	0	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	0	0	0	0	0	0	0	0	0
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	1,674,015	371,000	0	0	0	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, 2020

	A	B	C	D	E	F	G	H	I	J	K
	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
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
46	Abolishment or Abatement of the Working Cash Fund 12	8110									
47	Transfer of Working Cash Fund Interest 12	8120									
48	Transfer Among Funds	8130							0		
49	Transfer of Interest	8140	175,000	70,000	80,000				46,000		
50	Transfer from Capital Project Fund to O&M Fund	8150									
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									
53	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0							
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0							
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0							
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	1,550,175							
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0							
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0							
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0							
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	123,840							
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
69	Taxes Transferred to Pay for Capital Projects	8810	0	0							
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0							
74	Other Uses Not Classified Elsewhere	8990	0	0							
75	Total Other Uses of Funds		175,000	1,744,015	80,000	0	0	0	0	0	0
76	Total Other Sources/Uses of Funds		(175,000)	(1,744,015)	1,594,015	371,000	0	0	46,000	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
78	Expenditures/Disbursements and Other Uses of Funds		(628,822)	(664,594)	67,480	511,396	138,980	1,344	150	(13,568)	0
79	Fund Balances - July 1, 2019		10,565,983	4,242,971	4,850,424	913,686	724,030	88,784	2,809,831	149,894	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		9,937,161	3,578,377	4,917,904	1,425,082	863,010	90,128	2,809,981	136,326	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1000									
5	Designated Purposes Levies (1110-1120) ⁷		22,451,141	3,460,295	7,738,512	1,289,370	716,463	0	6	155,654	0
6	Leasing Purposes Levy ⁸	1130	0	0	0	0	0	0	0	0	0
7	Special Education Purposes Levy	1140	0	0	0	0	0	0	0	0	0
8	FICA/Medicare Only Purposes Levies	1150					815,463				
9	Area Vocational Construction Purposes Levy	1160		0	0						
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	40,208	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		22,451,141	3,460,295	7,738,512	1,289,370	1,572,134	0	6	155,654	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	43,302	0	0	0	102,095	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		43,302	0	0	0	102,095	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	27,451								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		27,451								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				12,678					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					12,678					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	175,816	69,797	79,603	14,604	11,887	1,344	46,144	2,671	0
66	Gain or Loss on Sale of Investments	1520		0	0	0	0	0	0	0	0
67	Total Earnings on Investments		175,816	69,797	79,603	14,604	11,887	1,344	46,144	2,671	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612	278,036								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	1,250								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		279,286								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	155,708	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		155,708	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	151,041								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	32,984								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		184,025								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	32,967							
96	Contributions and Donations from Private Sources	1920	13,350	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	5,609	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983		0	0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	166,462	0	0	0	0	0		0	0
107	Other Local Fees (Describe & Itemize)	1999	105,647	617,121	0	4,748	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
108	Total Other Revenue from Local Sources		291,068	650,088	0	4,748	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	23,607,797	4,180,180	7,818,115	1,321,400	1,686,116	1,344	46,150	158,325	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
112	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
113	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3009)										
117	Evidence Based Funding Formula (Section 18-B.15)	3001	13,548,900	0	0	0	0	0	0	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	0	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
122	Total Unrestricted Grants-In-Aid		13,548,900	0	0	0	0	0	0	0	0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	415,566	0	0	0	0	0	0	0	0
126	Special Education - Funding for Children Requiring Sp Ed Services	3105	0	0	0	0	0	0	0	0	0
127	Special Education - Personnel	3110	0	0	0	0	0	0	0	0	0
128	Special Education - Orphanage - Individual	3120	16,125	0	0	0	0	0	0	0	0
129	Special Education - Orphanage - Summer/ Individual	3130	0	0	0	0	0	0	0	0	0
130	Special Education - Summer School	3145	0	0	0	0	0	0	0	0	0
131	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0
132	Total Special Education		431,691	0	0	0	0	0	0	0	0
133	CAREER AND TECHNICAL EDUCATION (CTE)										
134	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0
135	CTE - Secondary Program Improvement (CTEI)	3220	0	0	0	0	0	0	0	0	0
136	CTE - WEECP	3225	0	0	0	0	0	0	0	0	0
137	CTE - Agriculture Education	3235	0	0	0	0	0	0	0	0	0
138	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0
139	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0
140	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0	0	0	0
141	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
142	BILINGUAL EDUCATION										
143	Bilingual Ed - Downstate - TPI and TBE	3305	0	0	0	0	0	0	0	0	0
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0	0	0	0
145	Total Bilingual Ed		0	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
146	State Free Lunch & Breakfast	3360	7,123								
147	School Breakfast Initiative	3365	0	0							
148	Driver Education	3370	0	0							
149	Adult Ed (from CCB)	3410	0	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3490	0	0	0	0	0	0	0	0	0
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500	0	0		644,053	0				
153	Transportation - Special Education	3510	0	0		914,953	0				
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
155	Total Transportation					1,559,006	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0	0							
158	Traut Alternative/Optional Education	3695	0								
159	Early Childhood - Block Grant	3705	214,588	0							
160	Chicago General Education Block Grant	3766	0	0							
161	Chicago Educational Services Block Grant	3767	0	0							
162	School Safety & Educational Improvement Block Grant	3775	0	0	0						
163	Technology - Technology for Success	3780	0	0	0						
164	State Charter Schools	3815	0								
165	Extended Learning Opportunities - Summer Bridges	3825	0								
166	Infrastructure Improvements - Planning/Construction	3920		50,000							
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0						
169	Total Restricted Grants-In-Aid		653,402	50,000		1,559,006	0				
170	Total Receipts from State Sources	3000	14,202,302	50,000		1,559,006	0				
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001	0	0	0						
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0						
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0						
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0	0							
179	MAGNET	4060	0								
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0							
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0							
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100	0	0							
185	Title V - District Projects	4105	0	0							

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
186	Title V - Rural Education Initiative (REI)	4107	0	0	0	0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0				
188	Total Title V		0	0	0	0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0								
191	National School Lunch Program	4210	312,895								
192	Special Milk Program	4215	0								
193	School Breakfast Program	4220	59,243								
194	Summer Food Service Program	4225	119,975								
195	Child Adult Care Food Program	4226	0								
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4299	0								
198	Total Food Service		492,113								
199	TITLE I										
200	Title I - Low Income	4300	288,507	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	Total Title I		288,507	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	Total Title IV		0	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow Through	4600	57,815	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	365,507	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	232,823	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		656,145	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	0			0	0				
220	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
221	Total CTE - Perkins		0	0		0	0				
222	Federal - Adult Education	4810	0	0		0	0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0				
224	ARRA - Title I - Low Income	4851	0	0		0	0				
225	ARRA - Title I - Neglected, Private	4852	0	0		0	0				
226	ARRA - Title I - Delinquent, Private	4853	0	0		0	0				
227	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0				
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0				
229	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0				
230	ARRA - IDEA - Part B - Flow Through	4857	0	0		0	0				
231	ARRA - Title II D - Technology Formula	4860	0	0		0	0				
232	ARRA - Title II D - Technology-Competitive	4861	0	0		0	0				
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
235	Impact Aid Formula Grants	4864	0	0		0	0				
236	Impact Aid Competitive Grants	4865	0	0		0	0				
237	Qualified Zone Academy Bond Tax Credits	4866	0	0		0	0				
238	Qualified Zone Academy Bond Tax Credits	4867	0	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0			0
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0			0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0			0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0			0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0			0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0			0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0			0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0			0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0			0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0			0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0			0
250	Other ARRA Funds X	4879	0	0	0	0	0	0			0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0			0
252	Total Stimulus Programs		0	0	0	0	0	0			0
253	Race to the Top Program	4901	0	0	0	0	0	0			0
254	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0			0
255	Title III - Immigrant Education Program (IEP)	4905	1,615				0	0			0
256	Title III - Language Inst Program - Limited Eng (LIP-LEP)	4909	51,395				0	0			0
257	McKinney Education for Homeless Children	4920	0	0	0	0	0	0			0
258	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0			0
259	Title II - Teacher Quality	4932	52,405				0	0			0
260	Federal Charter Schools	4960	0	0	0	0	0	0			0
261	State Assessment Grants	4981	0	0	0	0	0	0			0
262	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0			0
263	Medicaid Matching Funds - Administrative Outreach	4991	59,327				0	0			0
264	Medicaid Matching Funds - Fee-for-Service Program	4992	279,356				0	0			0
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0	0	0	0	0			0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,881,463	0	0	0	0	0			0
267	Total Receipts/Revenues from Federal Sources	4000	1,881,463	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		39,691,562	4,230,180	7,818,115	2,880,406	1,686,116	1,344	46,150	158,325	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2020												
	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	12,007,839	1,818,975	285,930	627,652	0	616	18,566	0	14,759,578	14,741,513
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	323,323	22,369		0	0	0	0	0	345,692	210,000
8	Special Education Programs (Functions 1200-1220)	1200	3,812,943	854,779	73,245	42,736	0	0	714	0	4,784,417	5,003,370
9	Special Education Programs Pre-K	1225	639,424	136,783	1,989	51,322	0	0	0	0	829,518	971,956
10	Remedial and Supplemental Programs K-12	1250	1,807,743	282,941	0	0	0	0	0	0	2,090,684	2,126,007
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	391,589	8,506	11,431	3,961	0	7,398	0	0	422,885	467,801
15	Summer School Programs	1600	51,454	864	119	0	0	0	0	0	52,437	123,992
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	1,656,847	220,491	23,411	60,367	0	0	0	0	1,961,116	1,957,906
19	Tuitor Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912										
23	Special Education Programs Pre-K - Tuition	1913										
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Interscholastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Tuitor Alternative/Optional Ed Programs - Private Tuition	1922										
33	Total Instruction	1000	20,691,162	3,345,708	396,125	786,038	0	1,691,405	19,780	0	26,929,718	26,802,545
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	987,402	298,092	0	0	0	0	0	0	1,285,494	1,116,752
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
38	Health Services	2130	362,762	91,069	266,911	6,073	0	0	0	0	726,815	637,959
39	Psychological Services	2140	420,369	75,841	7,855	0	0	0	0	0	504,065	478,526
40	Speech Pathology & Audiology Services	2150	776,439	94,450	3,437	0	0	0	0	0	874,326	881,257
41	Other Support Services - Pupils (Describe & Itemize)	2190	448,986	34,574	660	0	0	0	0	0	484,220	493,282
42	Total Support Services - Pupils	2100	2,995,958	594,026	278,863	6,073	0	0	0	0	3,874,920	3,607,776
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	612,553	130,317	76,847	48,708	0	0	6,406	0	874,831	1,265,417
45	Educational Media Services	2220	638,038	100,097	0	24,151	0	0	99	0	762,385	815,553
46	Assessment & Testing	2230	634	35	101,551	25	0	0	0	0	102,245	106,253
47	Total Support Services - Instructional Staff	2200	1,251,225	230,449	178,398	72,884	0	0	6,505	0	1,739,461	2,187,223
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	11,479	722	193,306	1,208	0	3,245	0	0	209,960	280,933
50	Executive Administration Services	2320	249,828	70,998	5,083	2,686	0	2,538	7,971	0	339,104	314,275
51	Special Area Administration Services	2330	430,698	90,006	41,977	990	0	620	0	0	564,291	395,225
52	Tort Immunity Services	2360	0	0	185,195	0	0	0	0	0	185,195	192,342
53	Total Support Services - General Administration	2300	692,005	161,726	425,561	4,884	0	6,403	7,971	0	1,298,550	1,182,775

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,531,518	324,647	4,264	15,747	0	3,563	1,399	0	1,881,138	1,878,876
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,531,518	324,647	4,264	15,747	0	3,563	1,399	0	1,881,138	1,878,876
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	149,425	21,833	0	0	0	474	0	0	171,732	167,952
60	Fiscal Services	2520	178,293	29,190	85,173	4,060	3,921	0	0	0	300,637	314,439
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	17,733	0	0	0	0	0	17,733	0
63	Food Services	2560	30,581	11,250	599,719	6,237	0	0	0	0	647,787	594,509
64	Internal Services	2570	0	0	208,795	33,241	0	0	0	0	242,036	237,444
65	Total Support Services - Business	2500	358,299	62,273	911,420	43,538	3,921	474	0	0	1,379,925	1,314,344
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	189,207	108,967	44,712	368	0	0	0	0	343,254	438,725
71	Data Processing Services	2660	582,701	97,188	403,308	68,287	0	0	31,977	0	1,183,461	1,174,267
72	Total Support Services - Central	2600	771,908	206,155	448,020	68,555	0	0	31,977	0	1,526,715	1,612,992
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	7,600,913	1,579,276	2,246,526	211,781	3,921	10,440	47,852	0	11,700,709	11,783,986
75	COMMUNITY SERVICES (ED)	3000	1,599	23	44,771	2,087	0	0	0	0	48,480	39,395
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			0			0			0	0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
85	Payments for Regular Programs - Tuition	4210			0			19,836			19,836	9,281
86	Payments for Special Education Programs - Tuition	4220			0			1,446,641			1,446,641	1,700,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230			0			0			0	0
88	Payments for CTE Programs - Tuition	4240			0			0			0	0
89	Payments for Community College Programs - Tuition	4270			0			0			0	0
90	Payments for Other Programs - Tuition	4280			0			0			0	0
91	Other Payments to In-State Govt Units	4290			0			0			0	0
92	Total Payments to Other Govt Units - Tuition (In State)	4200			0			1,466,477			1,466,477	1,709,281
93	Payments for Regular Programs - Transfers	4310			0			0			0	0
94	Payments for Special Education Programs - Transfers	4320			0			0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330			0			0			0	0
96	Payments for CTE Programs - Transfers	4340			0			0			0	0
97	Payments for Community College Program - Transfers	4370			0			0			0	0
98	Payments for Other Programs - Transfers	4380			0			0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			0			1,466,477			1,466,477	1,709,281
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Authority	5110						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

	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
1												
2												
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (EO)	6000										
114	Total Direct Disbursements/Expenditures		28,293,674	4,925,007	2,687,422	999,906	3,921	3,168,322	67,132	0	40,145,384	40,335,207
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
116											(453,822)	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	960,330	230,676	875,326	679,546	401,318	408	3,155	0	3,150,759	5,035,472
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560										
127	Total Support Services - Business	2500	960,330	230,676	875,326	679,546	401,318	408	3,155	0	3,150,759	5,035,472
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	960,330	230,676	875,326	679,546	401,318	408	3,155	0	3,150,759	5,035,472
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST. & GOVT. UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT. UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0			0	
134	Payments for Special Education Programs	4120			0			0			0	123,140
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	123,140
138	Payments to Other Govt. Units (Out of State)	4400						0			0	0
139	Total Payments to Other Govt. Units	4000			0			0			0	123,140
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		960,330	230,676	875,326	679,546	401,318	408	3,155	0	3,150,759	5,158,612
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,079,421	
153												

FOR THE YEAR ENDING JUNE 30, 2020

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST. & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						6,260,534			6,260,534	6,135,896
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400						3,081,616			3,081,616	1,522,733
172	Total Debt Services	5000			0			2,500			2,500	4,237
173	PROVISION FOR CONTINGENCIES (DS)	6000			0			9,344,650			9,344,650	7,662,866
174	Total Disbursements/ Expenditures				0			9,344,650			9,344,650	7,662,866
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	51,706	0	0	0	0	0	51,706	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	20,387	1,928	2,552,584	113,405	0	0	0	0	2,688,304	2,352,666
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	20,387	1,928	2,604,290	113,405	0	0	0	0	2,740,010	2,352,666
185	COMMUNITY SERVICES (TR)	3000									0	0
186	PAYMENTS TO OTHER DIST. & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

FOR THE YEAR ENDING JUNE 30, 2020

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110										
200	Tax Anticipation Notes	5120										
201	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130										
202	State Aid Anticipation Certificates	5140										
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
204	Total Debt Services - Interest On Short-Term Debt	5100										
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Refunded) 11	5300										
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
208	Total Debt Services	5000										
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		20,387	1,928	2,604,290	113,405	0	0	0	0	2,740,010	2,352,666
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
212											140,396	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	3000										
214	INSTRUCTION (MR/SS)											
215	Regular Programs	1100		221,942							221,942	234,441
216	Pre-K Programs	1125		2,002							2,002	0
217	Special Education Programs (Functions 1200-1220)	1200		290,126							290,126	332,888
218	Special Education Programs - Pre-K	1225		64,178							64,178	54,973
219	Remedial and Supplemental Programs - K-12	1250		98,296							98,296	108,806
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interscholastic Programs	1500		13,131							13,131	26,810
224	Summer School Programs	1600		3,442							3,442	9,558
225	Gifted Programs	1650		0							0	0
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		50,266							50,266	45,068
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		743,383							743,383	812,544
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		14,048							14,048	14,320
233	Guidance Services	2120		0							0	0
234	Health Services	2130		66,743							66,743	68,041
235	Psychological Services	2140		5,622							5,622	6,100
236	Speech Pathology & Audiology Services	2150		11,168							11,168	11,219
237	Other Support Services - Pupils (Describe & Itemize)	2190		83,334							83,334	90,425
238	Total Support Services - Pupils	2100		180,915							180,915	190,105
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		18,399							18,399	26,927
241	Educational Media Services	2220		32,911							32,911	30,601
242	Assessment & Testing	2230		5							5	0
243	Total Support Services - Instructional Staff	2200		51,315							51,315	57,528
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		3,326							3,326	2,092
246	Executive Administration Services	2320		13,101							13,101	3,571

		A	B	C	D	E	F	G	H	I	J	K	L
		Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1													
2													
247		Service Area Administrative Services	2330		31,904							31,904	25,309
248		Claims Paid from Self Insurance Fund	2361		0							0	0
249		Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250		Unemployment Insurance Pymts	2363		0							0	0
251		Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252		Risk Management and Claims Services Payments	2365		0							0	0
253		Judgment and Settlements	2366		0							0	0
254		Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255		Reciprocal Insurance Payments	2368		0							0	0
256		Legal Services	2369		0							0	0
257		Total Support Services - General Administration	2300		48,331							48,331	30,972
258		SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259		Office of the Principal Services	2410		92,966							92,966	91,965
260		Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261		Total Support Services - School Administration	2400		92,966							92,966	91,965
262		SUPPORT SERVICES - BUSINESS											
263		Direction of Business Support Services	2510		5,052							5,052	1,842
264		Fiscal Services	2520		32,135							32,135	47,741
265		Facilities Acquisition & Construction Services	2530		0							0	0
266		Operation & Maintenance of Plant Services	2540		182,316							182,316	190,358
267		Pupil Transportation Services	2550		0							0	5,949
268		Food Services	2560		10,345							10,345	6,494
269		Internal Services	2570		0							0	0
270		Total Support Services - Business	2500		229,848							229,848	252,384
271		SUPPORT SERVICES - CENTRAL											
272		Direction of Central Support Services	2610		0							0	0
273		Planning, Research, Development, & Evaluation Services	2620		0							0	0
274		Information Services	2630		0							0	0
275		Staff Services	2640		13,801							13,801	2,699
276		Data Processing Services	2650		105,976							105,976	91,781
277		Total Support Services - Central	2600		119,777							119,777	94,480
278		Other Support Services (Describe & Itemize)	2900		0							0	0
279		Total Support Services	2000		723,152							723,152	717,434
280		COMMUNITY SERVICES (MR/SS)	3000		77							77	0
281		PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282		Payments for Regular Programs	4110		0							0	0
283		Payments for Special Education Programs	4120		80,524							80,524	45,000
284		Payments for CTE Programs	4140		0							0	0
285		Total Payments to Other Govt Units	4000		80,524							80,524	45,000
286		DEBT SERVICES (MR/SS)	5000										
287		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288		Tax Anticipation Warrants	5110		0							0	0
289		Tax Anticipation Notes	5120		0							0	0
290		Corporate Personal Prop. Tax Anticipation Notes	5130		0							0	0
291		State Aid Anticipation Certificates	5140		0							0	0
292		Other (Describe & Itemize)	5150		0							0	0
293		Total Debt Services - Interest	5000		0							0	0
294		PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295		Total Disbursements/Expenditures			1,547,136							1,547,136	1,574,978
296		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										138,980	
297													

FOR THE YEAR ENDING JUNE 30, 2020

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0						0	0
307	Payments for Special Education Programs	4120			0						0	0
308	Payments for CTE Programs	4140			0						0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
310	Total Payments to Other Govt Units	4000			0						0	0
311	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
312	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,344	
314												
315												
316	70 - WORKING CASH (WC)											
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	0	0	0	0	0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	171,893	0	0	0	0	0	171,893	172,343
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	171,893	0	0	0	0	0	171,893	172,343
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	0
333	Payments for Special Education Programs	4120									0	0
334	Total Payments to Other Dist & Govt Units	4000									0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
339	Other Interest or Short-Term Debt	5150									0	0
340	Total Debt Services - Interest on Short-Term Debt	5000									0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	171,893	0	0	0	0	0	171,893	172,343
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,568)	

FOR THE YEAR ENDING JUNE 30, 2020												
	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110										
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000						0			0	0
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
1	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *	Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)	Estimated Taxes Due (from the 2019 Levy)
2						
3				(Column B - C)		(Column E - C)
4	Educational	21,428,198	10,230,847	11,197,351	22,714,295	12,483,448
5	Operations & Maintenance	3,307,473	1,544,948	1,762,525	3,430,058	1,885,110
6	Debt Services **	7,391,710	3,496,420	3,895,290	7,762,673	4,266,253
7	Transportation	1,227,311	617,981	609,330	1,372,027	754,046
8	Municipal Retirement	683,566	331,061	352,505	735,015	403,954
9	Capital Improvements	0	0	0	0	0
10	Working Cash	7	3	4	7	4
11	Tort Immunity	147,127	81,663	65,464	181,306	99,643
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	778,065	375,203	402,862	833,017	457,814
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	38,417	17,614	20,803	39,105	21,491
19	Totals	35,001,874	16,695,740	18,306,134	37,067,503	20,371,763
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
	SCHEDULE OF SHORT-TERM DEBT									
1										
2	Description (Enter Whole Dollars)									
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRPT)									
4	Total CPRPT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs									
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs									
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29	SCHEDULE OF LONG-TERM DEBT									
30										
31	Capital Appreciation Bonds, 2001	08/29/01	3,999,955	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Describe and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long-Term Debt
32	Capital Appreciation Bonds, 2002	08/01/02	3,497,696	5	8,812,905	387,094	387,094	4,500,000	4,699,999	1,994,833
33	General Obligation Refunding Bonds, 2012	06/19/12	8,990,000	5	3,459,783	179,794	179,794	1,405,000	2,234,577	1,388,387
34	General Obligation Refunding Bonds, 2014	12/18/14	8,750,000	3	8,595,000			45,000	8,550,000	8,474,981
35	General Obligation Refunding Bonds, 2015	08/18/15	21,005,000	3	7,700,000			265,000	7,700,000	7,232,745
36	Capital Lease, 2018	07/01/17	43,622	7	18,250,000	(8,333)	(8,333)	8,708	17,985,000	17,160,726
37	Debt Certificate Series, 2018			6	26,140			1,550,175	2,449,825	9,100
38					4,000,000					2,449,825
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevention, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other CAPITAL LEASE									
59	8. Other									
60	9. Other									
61										
62										
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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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1										
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, 2019									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		0			
6	Earnings on Investments				10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees				10-1970					
8	School Facility Occupation Tax Proceeds				30 or 60-1983					0
9	Driver Education				10 or 20-3370					0
10	Other Receipts (Describe & Itemize)				--					
11	Sale of Bonds				10, 20, 40 or 60-7200					
12	Total Receipts					0	0	0	0	0
13	DISBURSEMENTS:									
14	Instruction				10 or 50-1000					
15	Facilities Acquisition & Construction Services				20 or 60-2530		0			
16	Tort Immunity Services				10, 20, 40-2360-2370					
17	DEBT SERVICE									
18	Debt Services - Interest on Long-Term Debt				30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
20	Debt Services Other (Describe & Itemize)				30-5400					0
21	Total Debt Services									
22	Other Disbursements (Describe & Itemize)				--					
23	Total Disbursements					0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2020					0	0	0	0	0
25	Reserved Fund Balance				714					
26	Unreserved Fund Balance				730					0
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28										
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:									
33	Total Reserve Remaining:									
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.									
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
43	Legal Services									
44	Principal and Interest on Tort Bonds									
45										
46	^a Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances									
47	in those other funds that are being spent down. Call G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).									
48	^b 55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221		0								0
5	Depreciable Land	222	2,265,169	0		2,265,169	50	0	0		0	2,265,169
6	Buildings	230										
7	Permanent Buildings	231	98,604,089	30,271		98,634,360	50	40,115,181	2,628,804		42,743,985	55,890,375
8	Temporary Buildings	232	0	0		0	20	0	0		0	0
9	Improvements Other than Buildings (Infrastructure)	240	4,419,143	386,760		4,805,903	20	2,870,376	182,491		3,052,867	1,753,036
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	5,542,667	6,408		5,549,075	10	4,876,660	257,698		5,134,358	414,717
12	5 Yr Schedule	252	0	0		0	5	0			0	0
13	3 Yr Schedule	253	0	0		0	3	0			0	0
14	Construction in Progress	260	0	0		0	-					0
15	Total Capital Assets	200	110,831,068	423,439	0	111,254,507		47,862,217	3,068,993	0	50,931,210	60,323,297
16	Non-Capitalized Equipment	700				70,287	10		7,029			
17	Allowable Depreciation								3,076,022			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	40,145,384	
9	O&M	Expenditures 15-22, L151	Total Expenditures		3,150,759	
10	OS	Expenditures 15-22, L174	Total Expenditures		9,344,650	
11	TR	Expenditures 15-22, L210	Total Expenditures		2,740,010	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		1,547,136	
13	TORT	Expenditures 15-22, L342	Total Expenditures		171,893	
14			Total Expenditures	\$	57,099,832	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		345,692	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		829,518	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		52,437	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		1,683,391	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		48,480	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		1,466,477	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		3,921	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		67,132	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		401,318	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		3,155	
60	OS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	OS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,081,616	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		2,002	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		64,178	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		3,442	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		77	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		80,524	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay		0	
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment		0	
77			Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	8,133,360	
78			Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		48,966,472	
79			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020		3,486.00	
80			Estimated OEPP (Line 78 divided by Line 79)	\$	14,046.61	
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
86	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
87	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		12,678
88	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
89	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
90	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
91	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
92	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
93	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
94	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		279,286
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		155,708
97	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		151,041
98	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		32,984
101	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		32,967
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
105	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		166,462
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100	Total Special Education		431,691
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200	Total Career and Technical Education		0
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300	Total Bilingual Ed		0
109	ED	Revenues 9-14, L146, Col C	3360	State Free Lunch & Breakfast		7,123
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365	School Breakfast Initiative		0
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370	Driver Education		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500	Total Transportation		1,559,006
113	ED	Revenues 9-14, L156, Col C	3610	Learning Improvement - Change Grants		0
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660	Scientific Literacy		0
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695	Truant Alternative/Optional Education		0
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766	Chicago General Education Block Grant		0
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780	Technology - Technology for Success		0
120	ED-TR	Revenues 9-14, L164, Col C,F	3815	State Charter Schools		0
121	O&M	Revenues 9-14, L167, Col D	3925	School Infrastructure - Maintenance Projects		50,000
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,I	3999	Other Restricted Revenue from State Sources		0
123	ED	Revenues 9-14, L177, Col C	4045	Head Start (Subtract)		0
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100	Total Title V		0
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200	Total Food Service		492,113
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300	Total Title I		288,507
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400	Total Title IV		0
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		365,507
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		232,823
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700	Total CTE - Perkins		0
134	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800	Total ARRA Program Adjustments		0
135	ED	Revenues 9-14, L253, Col C	4901	Race to the Top		0
136	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,I	4902	Race to the Top-Preschool Expansion Grant		0
137	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		1,615
138	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		51,395
139	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
140	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
141	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932	Title II - Teacher Quality		52,405
142	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960	Federal Charter Schools		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981	State Assessment Grants		0
144	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
145	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		59,927
146	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		279,356
147	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
148	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,675,404
149	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		320,005
175	Total Deductions for PCTC Computation (Line 85 through Line 173)					\$ 6,698,003
176	Net Operating Expense for Tuition Computation (Line 78 minus Line 175)					42,268,469
177	Total Depreciation Allowance (from page 26, Line 18, Col I)					3,076,022
178	Total Allowance for PCTC Computation (Line 176 plus Line 177)					45,344,491
179	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020					3,486.00
180	Total Estimated PCTC (Line 178 divided by Line 179) *					\$ 13,007.60
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
185						
186	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Instructions:

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts. Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.

please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."

*Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

1. In column (A) enter the **name of the Fund-Function-Object** of the account where the payment was made on each contract in the current year.
2. In column (B) enter the **number of the Fund-Function-Object** of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 10100006000

3. In Column (C) enter the **name of the Company** that is listed on the contract.
4. In column (D) enter the **total amount paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.
5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the rate (page 30) for Program Year 2022.

[illegible]

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			3,684,300	175,000	3,509,300

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	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.							
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) Must be less than (P16, Col E-F, L63)							
11	Value of Commodities Received for Fiscal Year 2020 (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								
18								
19								
20								
21								
22								
23								
24								
25								
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27								
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30								
31								
32								
33								
34								
35								
36								
37								
38								
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41								
42								
43								
44								
45								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2020										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	GRAYS LAKE COMMUNITY 34-049-0460-04										
7											
8	Check box if this schedule is not applicable <input type="checkbox"/>										
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget										
10	Service or Function (Check all that apply)		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
11	Curriculum Planning					(Unit text to 200 characters, for additional space use line 33 and 34)					
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services		X	X		Intergovernmental Utility Purchasing Cooperative (IUPC)					
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools		X	X		Collective Liability Insurance Cooperative (CLIC)					
21	Legal Services		X	X		Illinois School District Liquid Asset Fund (ISDLAF)					
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X		Special Education District of Lake County (SEDOL)					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives		X	X		St. Gilbert, Westlake Christian Academy, Grayslake Community High School District 127					
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

School District Name: **GRAYSLAKE COMMUNITY CONSOLIDATED**
 RCDT Number: **34-049-0650-04**

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021		
		(10)	(20)	(80)	(10)	(20)	(80)
1. Executive Administration Services	2320	339,104	0	0	339,104	351,533	0
2. Special Area Administration Services	2330	564,291	0	0	564,291	577,975	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	171,732	0	0	171,732	176,950	0
5. Internal Services	2570	242,036	0	0	242,036	243,000	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0		0
8. Totals		1,317,163	0	0	1,317,163	1,349,458	0
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020							2%

* For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-72

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, 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, 2020 to ensure inclusion in the Fall 2020

☐ The district will amend their budget to become in compliance with the limitation.

Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.

To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet.

School District Name: GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL
RCDT Number: 34-049-0460-04

		How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020						Total (Must agree with Expenditures in column E)
		Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Other Function Outside of the LAC Functions	
FY 2020 Tort Fund Expenditures	Claims Paid from Self Insurance Fund	2361						0
	Workers' Compensation or Worker's Occupation Disease Acts Pymts	2362						0
	Unemployment Insurance Payments	2363						0
	Insurance Payments (Regular or Self-Insurance)	2364					171,893	171,893
	Risk Management and Claims Services Payments	2365						0
	Judgment and Settlements	2366						0
	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367						0
	Reciprocal Insurance Payments	2368						0
	Legal Services	2369						0
	Property Insurance (Buildings & Grounds)	2371						0
Vehicle Insurance (Transportation)		2372						0
Totals								171,893

Inserting Tab into Existing AFR

1. Open both the combined worksheet/crosswalk and your AFR.

2. On the combined worksheet/crosswalk, hover your mouse over the tab name; click your right mouse button; choose "Move or Copy..."

3. In the "To book" drop box, choose your AFR document; in the "Before sheet" section, choose "Itemization"; click "Create a copy"; then click the "OK" button.

Linking Example

For the district name, click on cell J6; type "x"; click on "Cover" tab; click on cell A17; hit Enter. For the RCDT, click on cell J7; type "x"; click on "Cover" tab; click on cell A13; hit Enter.

The following (blue) cells will need linked: J6, J7, E12-E17, F15, E57-E67

Please email finance1@lsbe.net or call 217-785-8779 with any questions.

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

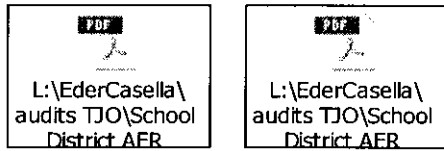
- | | |
|---|--|
| 1. Page 5, Line 12 - Other Current Assets | Activity Funds Due and Salary and Benefits Payable |
| 2. Page 9, Line 11 - Other Tax Levies | SEDOL IMRF Levy |
| 3. Page 10, Line 91 - Sales - Other | Registration Fees, Other Fees |
| 4. Page 11, Line 106 - Other Local Fees - Ed Fund | Registration Fees, Other Fees |
| 5. Page 11, Line 107 - Other Local Revenues - Ed Fund | Right at School, Reimbursements, Fees, Credit Card Rewards |
| 6. Page 11, Line 107 - Other Local Revenues - O& M Fund | Comed Rebates |
| 7. Page 11, Line 107 - Other Local Revenues - Transportation Fund | Bus Charters, Pay to Ride |
| | Physical Therapy and Occupational Therapy Salaries and Benefits, |
| 8. Page 15, Line 41 - Other Support Services - Pupils | Continuing Education Purchased Services |
| 9. Page 18, Line 171 - Debt Services - Other | Fees |
| 10. Page 18, Line 180 - Other Support Services - Pupils | Transportation Services |
| 11. Page 19, Line 237 - Other Support Services - Pupils | Benefits for Physical Therapy and Occupational Therapy Staff |
| 12. Page 23, Line 18 - Other Tax Receipts | SEDOL IMRF Taxes Collected |
| 13. Page 24, Line 31, Column G | Accreted Interest |
| 14. Page 24, Line 32, Column G | Accreted Interest |
| 15. Page 24, Line 36, Column G | Adjustment for amount paid in prior year |

AUDITCHECK

Total Long-Term Debt (Principal) Retired on page 18, cell H170, does not equal Debt-Service - Long-Term Debt (Principal) Retired on page 24, cell H49 due to Accreted Interest being recorded under interest expense during the current year.

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create 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 FY2021 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2021 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 FY2021 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	39,691,562	4,230,180	2,880,406	46,150	46,848,298
9	Direct Expenditures	40,145,384	3,150,759	2,740,010		46,036,153
10	Difference	(453,822)	1,079,421	140,396	46,150	812,145
11	Fund Balance - June 30, 2019	9,937,161	3,578,377	1,425,082	2,809,981	17,750,601
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

Audit Checklist

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

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 35" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	
Accounting for late payments (Audit Questionnaire Section D)	ACCRUAL
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit Information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	OK
3. Page 3: Financial Information must be completed.	Congratulations! You have a balanced AFR.
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	ERROR!
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	ERROR!
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 27: The Special Education Contributions from EBF Funds (line 171) must be entered.	OK
14. Page 27: The English Learning (Bilingual) Contributions from EBF Funds (line 172) must be entered.	OK
15. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
16. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2020

DISTRICT/JOINT AGREEMENT NAME GRAYSLAKE COMMUNITY CONSOLIDATE	RCDT NUMBER 34-049-0460-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005142	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM EDER, CASELLA & CO. 5400 WEST ELM STREET, SUITE 203 MCHENRY	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 565 FREDERICK RD GRAYSLAKE 60030		E-MAIL ADDRESS: CPAS@EDERCASELLA.COM	
		NAME OF AUDIT SUPERVISOR CHERYDEN JUERGENSEN	
		CPA FIRM TELEPHONE NUMBER 815-344-1300	FAX NUMBER 815-344-1320

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-04

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-04

SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-04

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2020
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 1,881,463
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
ICR Computation 30, Line 11		68,263
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(279,356)
AFR TOTAL FEDERAL REVENUES:		\$ 1,670,370

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid Admin Fees	\$ 2,497
Rounding	\$ 1

ADJUSTED AFR FEDERAL REVENUES	\$ 1,672,868
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,672,868

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 1,672,868
--------------------------------	--------------

DIFFERENCE:	\$ -
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GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients (F)			
CHILD NUTRITION CLUSTER									
US Department of Agriculture									
Passed Through Department of Defense:									
Food Donation Program (Non-Cash Commodities)	10.555	20-4299-00		25,181		25,181		25,181	N/A
Passed Through Illinois State Board of Education:									
Food Donation Program (Non-Cash Commodities)	10.555	20-4299-00		43,082		43,082		43,082	N/A
National School Lunch Program*	10.555	19-4210-00	336,257	63,082	336,257	63,082		399,339	N/A
National School Lunch Program*	10.555	20-4210-00		249,812		249,812		249,812	N/A
Subtotal CFDA 10.555			336,257	381,157	336,257	381,157		717,414	
School Breakfast Program*	10.553	19-4220-00	81,136	12,597	81,136	12,597		93,733	N/A
School Breakfast Program*	10.553	20-4220-00		46,646		46,646		46,646	N/A
Subtotal CFDA 10.553			81,136	59,243	81,136	59,243		140,379	
Summer Food Service Program*	10.559	20-4225-00		119,975		119,975		119,975	N/A
Total Child Nutrition Cluster			417,393	560,375	417,393	560,375		977,768	
Subtotal CFDA "10"			417,393	560,375	417,393	560,375		977,768	
*Project End Date 9/30									
**Project End Date 8/31									

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 Pass through to Subrecipients (E)	Year 7/1/19-6/30/20 (F)			
SPECIAL EDUCATION CLUSTER									
US Department of Education									
Passed Through Illinois State Board of Education:									
Special Education - IDEA - Room and Board**(M)	84.027	19-4625-00	106,273	53,511	106,273	53,511		159,784	N/A
Special Education - IDEA - Room and Board**(M)	84.027	20-4625-00		179,311		179,311		179,311	N/A
Passed Through Special Education District of Lake County:									
Special Education - Grants to States (M)	84.027	20-4620-00		365,508		365,508		365,508	698,124
Subtotal CFDA 84.027			106,273	598,330	106,273	598,330		704,603	
Special Education - Preschool Grants (M)	84.173	20-4600-00		57,816		57,816		57,816	95,688
Total Special Education Cluster			106,273	656,146	106,273	656,146		762,419	
Passed Through Illinois State Board of Education									
Title I - Low Income**(M)	84.010	19-4300-00	217,604	14,775	217,604	14,775		232,379	342,832
Title I - Low Income**(M)	84.010	20-4300-00		273,732		273,732		273,732	399,294
Subtotal CFDA 84.010			217,604	288,507	217,604	288,507		506,111	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-04
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2020

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/18-6/30/19 (C)	Year 7/1/19-6/30/20 (D)	Year 7/1/18-6/30/19 Pass through to Subrecipients (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients (F)			
Passed Through Illinois State Board of Education									
Title III - Immigrant Education Program (IEP)**	84.365	19-4905-00	717	301	717	301		1,018	10,120
Title III - Immigrant Education Program (IEP)**	84.365	20-4905-00		1,314		1,314		1,314	6,600
Title III - LUPLEP**	84.365	19-4909-00	39,929	17,982	39,929	17,982		57,911	58,428
Title III - LUPLEP**	84.365	20-4909-00		33,413		33,413		33,413	61,317
Subtotal CFDA 84.365			40,646	53,010	40,646	53,010		93,656	
Title II - Teacher Quality**	84.367	19-4932-00	104,342	3,518	104,342	3,518		107,860	116,116
Title II - Teacher Quality**	84.367	20-4932-00		48,887		48,887		48,887	102,591
Subtotal CFDA 84.367			104,342	52,405	104,342	52,405		156,747	
Subtotal CFDA 84			468,865	1,050,068	468,865	1,050,068		1,518,933	
MEDICAID CLUSTER									
US Department of Health and Family Services									
Passed Through Illinois Department of Health and Family Services:									
Medicaid Administrative Outreach	93.778	20-4991-00	0	62,425	0	62,425		62,425	N/A
Total Medicaid Cluster				62,425	0	62,425		62,425	
Total Federal Assistance			886,258	1,672,868	886,258	1,672,868		2,559,126	

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

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

The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- 2 When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 3 When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- 4 The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-04

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2020

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Grayslake Community Consolidated School District No. 46 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

YES

X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Grayslake Community Consolidated School District No. 46 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Grayslake Community Consolidated School District No. 46 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$68,263

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

\$0

Total Non-Cash

\$68,263

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property

No

Auto

No

General Liability

No

Workers Compensation

No

Loans/Loan Guarantees Outstanding at June 30:

No

District had Federal grants requiring matching expenditures

No

(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs:

Unmodified

(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

☒ YES ☐ NOIDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I - Low Income	288,507
84.027, 84.173	Special Education Cluster	656,146
	Total Amount Tested as Major	\$944,653

Total Federal Expenditures for 7/1/19-6/30/20

\$1,672,868

% tested as Major

56.47%

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

☐ YES ☒ NO

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

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2020- 001

2. THIS FINDING IS:

☐

New

☒

Repeat from Prior Year?

Year originally reported?

2010

3. Criteria or specific requirement

Management is responsible for the accuracy and completeness of all financial statement records.

4. Condition

During the course of the audit, material misstatements of the financial records were found, resulting in adjusting entries.

5. Context¹²

There were a few material adjusting journal entries made to the financial records of the District.

6. Effect

The financial records were materially misstated prior to the start of the audit.

7. Cause

The District's control policies and procedures did not detect or prevent the misstatements.

8. Recommendation

Management should develop a process to identify potential adjustments throughout the year to minimize potential adjustments.

9. Management's response¹³

Management plans to make all necessary adjusting entries prior to the start of the audit process.

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2020- 002** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2018

3. Criteria or specific requirement

Management is responsible for the accuracy and completeness of all financial statement records.

4. Condition

During the course of the audit, the self-funded insurance cash account, accounts payable and accrued liabilities could not be reconciled to supporting documents.

5. Context¹²

The District could not provide supporting documents to properly reconcile the self-funded insurance cash account, accounts payable and accrued liabilities.

6. Effect

The self-funded insurance, accounts payable and accrued liabilities balances could be misstated.

7. Cause

The District's control policies and procedures did not detect or prevent the misstatements.

8. Recommendation

Management should implement better internal control procedures for review process of postings to accounts payable and accrued liabilities to make sure all transactions are posted correctly and have sufficient supporting documents. Management should initiate procedures to review bank reconciliation and the general ledger in order to ensure that bank reconciliation properly reconciles to the District's cash balances on the general ledger.☐

9. Management's response¹³

Management will review internal control procedures and implement changes in the following fiscal year.

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

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

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

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46

34-049-0460-04

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2020

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2020- 003 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I - Low Income

4. Project No.: 4300-00 5. CFDA No.: 84.010

6. Passed Through: ILLINOIS STATE BOARD OF EDUCATION

7. Federal Agency: U.S. DEPARTMENT OF EDUCATION

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

Management is responsible for filing grant reports by the applicable due dates.

9. Condition¹⁵

During the course of the audit, we determined grant reports were not filed by the required due dates.

10. Questioned Costs¹⁶

N/A

11. Context¹⁷

Grant reports were submitted late.

12. Effect

Reports were received by funding agencies after the required due dates.

13. Cause

Due to processing delay, grant reports were not submitted to funding agencies by the due dates.

14. Recommendation

Management should develop a process to ensure all grant reports are filed by the required due dates.

15. Management's response¹⁸

Management will reinforce procedures to ensure all grant reports are submitted by the required due date.

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
34-049-0460-04

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2020

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2019-001	During the course of the audit, material misstatements of the financial records were found, resulting in adjusting entries.	This is still a finding in the current year. See finding 2020-001.
2019-002	During the course of the audit, the self-funded insurance cash accounts, accounts payable and accrued liabilities could not be reconciled to supporting documents.	This is still a finding in the current year. See finding 2020-002.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action

- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



Per the utility rates outlined in the Performance Guarantee Agreement, the calculated energy savings for each building is as shown in Table 3.

Table 3. Solar PV energy savings from July 2019 through June 2020

	Predicted Savings	Calculated Savings	%
Frederick School	\$ 52,387	\$ 45,804	87.4%
Grayslake Middle School	\$ 67,987	\$ 67,987	100.0%
Park Campus	\$ 50,718	\$ 41,763	82.3%
Prairieview School	\$ 60,307	\$ 54,476	90.3%
Total	231,400	210,030	90.8%

A more thorough report, analysis and calculation will be provided in the first formal report, expected to be delivered to the district in August 2021.

Your solar project is performing very well and generating substantial energy savings. If we can be of any further assistance, please do not hesitate to contact us.

Thank you,

The Performance Services Team

Brian Ondyak, General Manager

Kurt Hintz, Business Development Manager



Performance
Services

Grayslake CCSD 46

Solar Update

December 16, 2020





Solar PV Project Overview

- ❑ Four (4) Solar PV Systems
 - ❑ Frederick School – 459.4 kW
 - ❑ Grayslake Middle School – 810.7 kW
 - ❑ Park Campus – 451.1 kW
 - ❑ Prairieview School – 633.6 kW
- ❑ Total – 2,354.8 kW





Solar Generation Performance

Table 1. Solar PV performance from July 2019 through June 2020

	Predicted kWh	Actual kWh	%
Frederick School	599,409	515,867	86.1%
Grayslake Middle School*	845,874	845,874	100.0%
Park Campus	565,616	454,092	80.3%
Prairieview School	809,850	722,952	89.3%
Total	2,820,750	2,538,785	90.0%

*GMS annual generation limited to 845,874 kWh max to accommodate ComEd Net Metering requirements.

Weather Data

Table 2. Weather data from July 2019 through June 2020

	37-Year Average	Actual	%
Clear Days	85	47	55.3%
Partial Cloudy / Cloudy Days	280	318	113.6%
Total	365	365	

Weather Data Source: <https://w2.weather.gov/climate/index.php?wfo=lot>

Solar Energy Savings Performance

Table 3. Solar PV energy savings from July 2019 through June 2020

	Predicted Savings	Calculated Savings	%
Frederick School	\$ 52,387	\$ 45,804	87.4%
Grayslake Middle School	\$ 67,987	\$ 67,987	100.0%
Park Campus	\$ 50,718	\$ 41,763	82.3%
Prairieview School	\$ 60,307	\$ 54,476	90.3%
Total	231,400	210,030	90.8%

Our assessment of the system and its performance indicates the system is performing as expected, and deviations from predictions are predominately due to varying weather conditions.



Project Revenue Data

Energy Savings (July 2019 – June 2020):	\$210,030
ComEd rebate (received Jan/Feb 2020):	\$588,690
Revenue from sale of RECs (received Oct 2020):	\$472,417
Total:	\$1,271,137
Remaining REC revenue to be invoiced:	\$1,545,567



What's Next?

1st Formal Energy Savings Report expected to be delivered in **August 2021** (and annually thereafter)

Report will cover July 2020 through June 2021 and provide:

- Detailed performance data, monthly and yearly
- Detailed energy savings breakdown
- Detailed REC revenue data
- System performance measurements

Reports:

Board Members
Superintendent
Committees

CCSD 46 Food Donation Drive



Community Engagement Committee (CEC) created food drive to support Avon Cares Food Pantry

Food Drive Donation Collection
Dates/Times:

Saturday, November 28th
10:00 am – 4:00 pm

Sunday, November 29th
10:00 am – 4:00 pm

Park Campus
(Main Entrance)
400 W. Townline Road
Round Lake, IL 60073



Pantry located within the Township Building
in Hainesville



Avon Township residents can receive food
twice per month



Pantry feeds ~250 families each week



Pantry serves families in Avon Township
including Grayslake, Hainesville, Round
Lake and Third Lake



Food Drive Results

Volunteers sorted and organized all donations, filling 5 vans with food

Next Steps

- CEC requests to partner with Avon Cares Food Pantry to conduct district-wide Food Drives three times per year
 - November, March and July (months requested by pantry)
- CEC will organize and provide communications (English & Spanish) to school district, including superintendent and individual schools for email and social media promotion/distribution
- CEC will develop food drive flyer to be included in back-to-school packets/information for students
- CEC will organize volunteers at food drive collection sites and coordinate food drop-offs to pantry
- CEC requests additional food drive drop-off locations at other schools; goal is to increase participation by providing more drop-off locations convenient for district families

Consent Agenda

- Minutes
- Personnel Report
- FOIA Review
- Exception Report
- Accounts Payable
- Treasurer Report
- Student Activity Treasurer Report
- Imprest
- Treasurer Report
- Flex Treasurer Report
- Budget Report Expenses
- Budget Report Revenues
- Expenditure Multi-Year Variance Report
- Revenue Multi-Year Variance Report
- Expense by Object
- Student Activity – Monthly Activity

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
BOARD OF EDUCATION MEETING
NOVEMBER 18, 2020

<p><i>Call To Order and Roll Call</i></p>	<p>The Regular Board of Education Meeting of the Community Consolidated School District 46, Lake County, Illinois was held Remotely November 18, 2020</p> <p>President Weidman called the meeting to order at 6:32 pm Members Present: Jim Weidman, Stephen Mack, Kristy Braden, Jason Lacroix, Kristy Miller, Tamika Nash and Steven Strack. Members absent: None. Also Present: Superintendent, Dr. Lynn Glickman; Assistant Superintendent, Paul Louis.</p>
<p><i>Establishment of Quorum</i></p>	<p>Quorum was established.</p>
<p><i>Approval of Agenda</i></p>	<p>President Weidman requested a motion for the approval of the November 18, 2020 Board Meeting Agenda as presented. Motioned by Miller and seconded by Mack for the approval of the agenda as presented. Yeas: Miller, Strack, Mack, Weidman, Braden, Lacroix and Nash. Nays: None. Motion carried.</p>
<p><i>Board Member Reports</i></p>	<p>Mrs. Kristy Miller thanked Park Campus for her tee shirt and for including the Board in their "Stronger Together 2020" fundraiser. Mrs. Miller attended the Family University webinar and will take part in the Strategic Planning meeting tomorrow.</p> <p>Mrs. Tamika Nash thanked Park Campus for her tee shirt. Mrs. Nash attended an IASB webinar titled OMA Gray Areas and Pandemic Rules.</p> <p>Mr. Jim Weidman participated in the district's preliminary audit information phone call.</p>
<p><i>Superintendent Report</i></p>	<p>Dr. Lynn Glickman shared the rising Covid 19 metrics and the impact on the district. As of Monday, November 23rd, school offices will be closed. Custodians will continue to be onsite. District technicians will work from home whenever possible and</p>

	<p>the District Office and ISC will be open with a limited staff.</p> <p>The second-trimester packet pick up went smoothly. New Chromebooks were available for staff pick-up on this day too.</p> <p>Report Cards will go live on November 19th. Parent-teacher conferences will be next week, November 23rd, and 24th.</p> <p>Happy Board Member Appreciation Week! Dr. Glickman thanked the Board for all they do for the district.</p>
Committee Reports	<p>Community Connections Committee- Every school is working on community and student engagement. Currently, the committee has three initiatives:</p> <ul style="list-style-type: none"> •Seed Library •Dine-N-Share •Avon Food Pantry collections (drop off 11/28 & 11/29) <p>Mrs. Miller corrected the minutes from November 4th. The student engagement was at 43%.</p> <p>Equity & Inclusion Committee- The committee reviewed the current reality with an equity lens. They discussed the district's Hybrid Plan and they learned that the principals continue to check in on families during Remote Learning.</p> <p>The recent ED RED meeting provided discussion with legislators. Ralph Martire shared the implications of not passing the Fair Tax in Illinois.</p> <p>Wauconda School District is forming an Equity Committee and will use District 46 as a model.</p>
Consent Agenda	<p>President Weidman requested a motion for the approval of the consent agenda including the personnel addendum as follows:</p> <ul style="list-style-type: none"> •Minutes from the following meetings: <ul style="list-style-type: none"> • November 4, 2020 Regular Meeting • November 4, 2020 Closed Session Meeting •Personnel Report •FOIA Review •Exception Report as presented •Accounts Payable as presented

	<ul style="list-style-type: none"> •October 2020 – Treasurer Report •October 2020 – Student Activity Treasurer Report •October 2020 – Imprest Treasurer Report •October 2020 – Flex Treasurer Report •October 2020 – Budget Report Expenses •October 2020 – Budget Report Revenues •October 2020 – Expenditure Multi-Year Variance Report •October 2020 – Revenue Multi-Year Variance Report •October 2020 – Expense by Object •October 2020 – Student Activity – Monthly Activity <p>Motioned by Mack and seconded by Nash for the approval of the consent agenda including the personnel addendum as presented. Yeas: Braden, Nash, Lacroix, Strack, Miller, Mack and Weidman. Nays: None. Motion carried.</p>
Action Items	<p>President Weidman requested a motion for the approval of the Lease of 370 MacBook Air devices from Apple Financial Services, Wayne, PA for \$294,121.52. Motioned by Nash and seconded by Braden for the approval of the Lease of 370 MacBook Air devices from Apple Financial Services, Wayne, PA for \$294,121.52. Yeas: Weidman, Miller, Mack, Nash, Braden, Lacroix and Strack. Nays: None. Motion carried.</p> <p>President Weidman requested a motion for the approval of the Resolution for the Estimated 2020 Tax Levy. Motioned by Braden and seconded by Miller for the approval of the Resolution for the Estimated 2020 Tax Levy. Yeas: Lacroix, Braden, Strack, Miller, Mack, Weidman and Nash. Nays: None. Motion carried.</p> <p>President Weidman requested a motion for the approval of the Public Hearing on the 2020 Tax Levy (and issue notification to the public). Motioned by Nash and seconded by Lacroix for the approval of the Public Hearing on the 2020 Tax Levy (and issue notification to the public). Yeas: Strack, Mack, Braden, Lacroix, Miller, Nash and Weidman. Nays: None.</p>

Motion carried.

President Weidman requested a motion for the approval of the copier agreement from Proven IT, Tinley Park, IL for 30 copiers and service as part of a 5 year agreement with an annual cost of \$40,310.64.

Motioned by Weidman and seconded by Lacroix for the approval of the copier agreement from Proven IT, Tinley Park, IL for 30 copiers and service as part of a 5 year agreement with an annual cost of \$40,310.64.

Yeas: Mack, Braden, Strack, Miller, Lacroix, Weidman and Nash.

Nays: None.

Motion carried.

President Weidman requested a motion for the approval of the copier lease with American Capital, Lisle, IL for a total of \$201,553.20.

Motioned by Strack and seconded by Miller for the approval of the copier lease with American Capital, Lisle, IL for a total of \$201,553.20.

Yeas: Miller, Nash, Strack, Braden, Mack, Weidman and Lacroix.

Nays: None.

Motion carried.

President Weidman requested a motion for the approval of the Roof Bid from Oakk Construction, Summit, IL for \$425,000.

Motioned by Weidman and seconded by Nash for the approval of the Roof Bid from Oakk Construction, Summit, IL for \$425,000.

Yeas: Nash, Braden, Miller, Mack, Strack, Weidman and Lacroix.

Nays: None.

Motion carried.

President Weidman requested a motion for the approval of a 1-year online subscription to Lexia Learning for Avon Center Elementary School & Prairieview School to be paid out of the Title I Grant for \$23,800.

Motioned by Mack and seconded by Miller for the approval of a 1-year online subscription to Lexia Learning for Avon Center Elementary School & Prairieview School to be paid out of the Title I Grant for \$23,800.

Yeas: Miller, Nash, Strack, Braden, Mack Weidman and Lacroix.

	<p>Nays: None. Motion carried.</p> <p>President Weidman requested a motion for the approval of the Termination of employment for Martin Calix, a probationary employee of the School District, effective immediately. Moted by Lacroix and seconded by Weidman for the approval of the Termination of employment for Martin Calix, a probationary employee of the School District, effective immediately. Yeas: Lacroix, Braden, Strack, Miller, Mack, Weidman and Nash. Nays: None. Motion carried.</p>
Unfinished Business	None.
New Business	<p>First look at Board Policies:</p> <ul style="list-style-type: none"> • 2:260...Uniform Grievance Procedure • 2:265...Title IX Sexual Harassment Grievance Procedure • 5:10...Equal Employment Opportunity and Minority Recruitment • 5:20...Workplace Harassment Prohibited • 5:100...Staff Development Program • 5:220...Substitute Teachers • 7:10...Equal Educational Opportunities • 7:20...Harassment of Students Prohibited • 7:180...Prevention of and Response to Bullying, Intimidation, and Harassment • 7:185...Teen Dating Violence Prohibited <p>Mr. Wolk, Director of Human Resources, shared an overview of the policy changes. Policy 5:220 changed the number of days/hours a substitute can be paid in any school year. The other policies all correlated to the change in the Title IX Federal Civil Rights Law. The Policies will be voted on at the December 16th meeting.</p> <p>Discussion of the IASB Resolutions- Mr. Jason Lacroix, Board Member, shared the results of the proposed IASB Resolutions. These Resolutions were decided during the virtual Delegate Assembly, on November 14th.</p>
Topics for Future Agenda Items	<ul style="list-style-type: none"> •Policy Adoption •Levy Hearing- 6:00 pm •Approval of the Levy

	<ul style="list-style-type: none"> •Audit Presentation •Approval of the Audit •Approval of the Seniority Lists •Mid Year Report on Energy Savings
<i>Public Comment</i>	None.
<i>Adjournment</i>	<p>There being no further business to come before the Board of Education, it was motioned by Nash and seconded by Miller for the adjournment of the November 18, 2020 board meeting at 8:07 p.m.</p> <p>Yeas: Lacroix, Nash, Miller, Mack, Strack, Weidman and Braden.</p> <p>Nays: None.</p> <p>Motion carried.</p>

Jim Weidman, Board President

Kristy Braden, Board Secretary

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
PERSONNEL REPORT

For the December 16, 2020 Board Meeting

New Hire

Lindsay Clarke - has been hired as a Bilingual Program Assistant at Frederick. Lindsay has been hired at a 0/BA for an hourly amount of \$14.91. Lindsay started December 7, 2020.

Ria Schultz - has been hired as a Special Education/Resource Teacher at Frederick. Ria has been hired at 8/MA for an annual salary of \$50,956, prorated for a January 4, 2021 start date. Ria will also receive a one time 10% stipend paid out in two installments (identified as a difficult to fill position, Article V, Section L, Subsection 3) based on her prorated annual salary.

Retirement

Karen Novak - has submitted her notification of intent to retire from her position as the Music Teacher at Grayslake Middle School effective the end of the 2023-2024 school year.

Resignation

Emma Lopez - Bilingual Program Assistant for the Early Childhood Program at Prairieview has submitted her letter of resignation. Emma's last day is Thursday, December 17, 2020.

LINDSAY CLARKE

Fox Lake IL | (847) 970-0902 | lindsayclarke94@gmail.com

PROFESSIONAL SUMMARY

A certified English-As-A-Second Language (ESL) Teacher with 6 years of experience in education and childcare. Enjoys incorporating technology and other tools in the classroom to engage students in learning. Builds and maintains positive and constructive relationships with students, parents, and colleagues. Energetic and active within the classroom setting.

SKILLS & TECHNICAL ABILITIES

- Bilingual: English & Spanish
- Interpersonal Communication Skills
- Excellent Organizational Skills
- Keeps Concise Student Records
- Facilitates Student Discussions
- Classroom Management
- Lesson & Activity Planning
- Flexible & Adaptable
- Dedicated & Committed
- Responsible & Dynamic
- Patient, Calm, & Nurturing
- Self-Disciplined & Hardworking
- Programs: Microsoft Word, PowerPoint, Gmail

EDUCATION & CERTIFICATIONS

- PEL Illinois Teaching License in English as a New Language Kindergarten through Grade 12 **2020**

Coursework, American College of Education, Indianapolis, IN **2020**

- English as a Second Language and Bilingual Education Endorsement (ongoing).
- Master in English as a Second Language and Bilingual Education (ongoing).

Coursework, Oakton Community College, *Des Plaines* **2018**

- Completed 120 ESL non-credited hours focused on intensive grammar, idioms, vocabulary, and pronunciation.

Content and Language Integrated Learning (CLIL) Certification, Cambridge English for Schools, *Online* **2018**

- Cambridge English for Schools recognition for preparing students for Cambridge English exams.
- Best secondary teaching practicum recognition.

Bachelor of Arts in Teaching English as a Second Language, Unicórdoba University, *Córdoba Colombia* **2015**

- Presented *Parental Involvement in L2 Students' Homework* research project at the International Conference on Innovative Research in Foreign Language Education (2014) in Monteria.
- Attended the 1st International and 7th National Foreign Languages Research Congress (2015) in Monteria.

PROFESSIONAL EXPERIENCE

Nanny, *Deerfield, IL*.

- Provided child care for two boys ages 3- 5.
- Planned fun educational activities and games, read storybooks and planned outdoors activities such as walking, playing soccer, bike riding etc.
- Assisted and provided help with E-Learning for the 5-year old child. Developed different educational activities and taught basic Spanish commands to both of them.

Au pair, Cultural Care, *Highland Park IL*

FEB 2017 – JAN 2019

- Provided high-quality emotional and physical care for 2-year-old triplets. Created a safe, secure, and warm environment to encourage social and educational development.
- Taught Spanish during play and developed games and activities to expand on vocabulary. Read Spanish and English combined stories.

High School and Pre-K ESL Teacher, Liceo Monteria School, *Monteria Colombia*

JAN 2016 – DEC 2016

LINDSAY CLARKE

Fox Lake IL | (847) 970-0902 | lindsayclarke94@gmail.com

- A1, A2 and B1 English level students.
- Developed and delivered lesson plans according to state standards for Pre-K, elementary, and high school students.
- Adapted curriculums to meet individual student needs.
- Managed learning time to maximize student achievement and created different activities to engage student interest in learning English, using music, technology, and other tools.
- Instructed students in various avenues of communication such as reading, writing, speaking, and listening.
- Established student behavior standards to run an orderly and productive classroom environment.
- Administered language assessments to evaluate student progress for meeting academic learning targets and progress in learning the language. Completed student records and discussed progress with parents.

ESL Intern Teacher, Colombia

2014

- Lesson planning for ESL students in 4th and 8th grades.
- Helped ESL teachers in instructing lesson plans to ESL students on a daily basis conforming to set syllabus and standards.
- Assisted in periodic formal and informal assessments of ELL students.
- Aided teachers with developing lesson plans and new strategies as an ESL Intern Teacher.
- Assisted ELL students with daily lessons in English, projects and homework on a small group basis.

RIA SCHULTZ

417 Lamont Terrace Buffalo Grove, IL (518) 697-9793

RASCHULTZ2013@GMAIL.COM

I am a driven educator with an ethic for excellence and a passion for making learning accessible to students of all abilities and backgrounds. I have instructed various levels of Social Studies courses at the high school level and am looking for an opportunity to grow as a member of a dynamic team environment. As a lead teacher, I have cultivated an environment of trust through working closely with both administrative teams and my fellow educators with the common goal of increasing student performance and advancement. Throughout my ten years as an educator, I have sought out opportunities to improve my practice and continue to develop my skills as an educator. I am looking for an environment that will further enhance, challenge, and cultivate these skills.

Education:

Averett University, Danville, VA
Master of Education: Special Education

May 2017

State University of New York College at Oneonta, Oneonta, NY
Bachelor of Science: Adolescence Education: concentration in Social Studies

May 2009

Work Experiences:

Teacher, Bethel High School, Hampton, VA
November 2010 – June 2020

- Instructional leader over social studies department 2015-2019
- Teacher in the Academy of Law and Public Safety, as part of the Academies of Hampton initiative
- Acting cooperating teacher for college students
- Building mentor for new teachers
- Teaching inclusion, academic and honors level classes
- Content area leader
- Member of RTI committee
- Member of School Learning Plan Team
- Member of Climate and Culture Team
- Facilitating tutoring and remediation for students and assisted in administering SOL tests
- Night school credit recovery teacher

Teacher Facilitator, Bethel High School Summer Bridge Program, Hampton, VA
August 2013 and 2014

- Facilitated activities for groups of incoming ninth grade students to prepare them for the expectations of high school

Substitute Teacher, Taconic Hills Central School District, Craryville, NY

September 2009 – November 2010

- Substitute for various subjects in K-12 classes at Taconic Hills Central School District
- Long term leave replacement in a high school 12:1:2 Special Education classroom

Technology: Basic Skills: Microsoft Office

Trained in the use of Promethean Board Technology in the classroom environment

Proficient in the use of technology such as Google Classroom, Edmodo, Nearpod, Chromebooks, iPads, Zoom, and Power School Assessment.

Leadership:

Completed professional development sessions through the teacher leadership series offered through Hampton City Schools. Worked as instructional leader for Social Studies Department for four years. Assisted in the planning of project based learning activities. Provided specific career related instruction in conjunction with the Academies of Hampton. Mentored new teachers to the building as well as acted as a co-operating teacher for William and Mary students completing their practicum and student teaching experiences.

OTHER WORK EXPERIENCE:

Substitute, COARC: The Starting Place, Hudson, NY

August 2009- 2010

Assisted classroom teacher and helped provide accommodations for students with special needs ages three to five

Senior Counselor, COARC: Camp Mahican, Copake, NY

Seasonal Employment

May 2006- August 2009

- Supervised and coordinated activities modified for children with special needs ages six through seventeen
- Worked as a one-on-one aide with a children diagnosed with Down Syndrome and Cerebral Palsy
-

Residential Substitute, COARC: Chatham IRA, Chatham, NY

June 2007 – August 2008

- Oversaw the general activities of adult individuals with special needs including daily habits and life skills
- Escorted individuals on community outings

Grayslake Middle School

Community Consolidated School District #46



Community Consolidated School District 46 will provide an educational environment that maximizes the potential of all students to be prepared for life's opportunities while developing a lasting appreciation for learning.

December 1st, 2020

Dr. Lynn Glickman
Board of Education
Principal Marcus Smith
CCSD #46/District Office
565 Frederick Road
Grayslake, IL 60030

Dear Dr. Lynn Glickman, Board of Education and Mr. Marcus Smith,

Please accept this letter as a statement of my intention to **retire after the end of the 2023-2024 school year.**

I would like to thank you, our Board of Education and Principal Marcus Smith for allowing me the opportunity to spend the last 25 years educating and directing our students. I have directed and built community programs that have enhanced students beyond the middle school level, with several becoming professional musicians and teachers today. I have created and directed yearly musical productions that have allowed students to build confidence, leadership skills, make connections, and instill pride and hope to believe in themselves. Throughout these years, I have directed the Grayslake Middle School Choirs, Honors Choirs, Elite Choral, and Show Choirs to award winning state recognition, honorary status and nationwide titles. It has been a great pleasure to serve throughout the years as the Grayslake Middle School Encore Team Leader to guide and facilitate new and returning staff members yearly, as well as supervise future Music Educators seeking professional Illinois certification. Without a doubt, constructing other programs outside of my everyday teaching has been rewarding to help students achieve growth from other areas of the school curriculum. This includes: photography, guitar, ukulele studies, as well as our yearly district #46 talent shows. I was the recipient of two grants during the 2019-2020 school year, one which allowed for the purchase of ukuleles for the students to enjoy. Without saying, from the start of my career, it was with great pride to have served our district as one of the chief leaders in the strive for the National Blue Ribbon award to Grayslake Middle School, as one of my greatest contributions to Consolidated School District #46.

It is my understanding that given Board approval, I will submit a promissory note which will start the clock for the retirement incentive in accordance with the 2017-2021 contract agreement between the Board of Education and Grayslake Federation of Teachers, Article V, Section P.

It is my understanding that by submitting this irrevocable written notice that the salary I receive starting in the 2021-2022 school year will reflect the first of three school years of annual four and three quarters percent increase to my base salary as well as honoring all of my extracurricular activities.

Please advise me if there is any further action I need to take to expedite Board approval concerning the above process in my regard and intent.

Respectfully,
Mrs. Karen C. Novack
Music Educator Grayslake Middle School
Director of Choral Activities

December 7, 2020

District 46
565 Frederick Rd
Grayslake, IL 60030

Dear Mr. Wolk,

Please accept this letter as a formal notification of my resignation as a bilingual preschool paraprofessional at Prairieview Elementary School. My last day will be Thursday, December 17.

Thank you so much for the opportunity and support you have provided during my time at District 46. It has been a pleasure to work with such a supportive and welcoming District.

Please let me know if there is anything else I can do to make the transition as smooth as possible.

Sincerely,

Emma Lopez

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
PERSONNEL REPORT ADDENDUM
For the December 16, 2020 Board Meeting

Leave of Absence

Suzanne Walzer - Program Assistant at Avon has requested a leave of absence beginning March 1, 2020 and extending through the end of the 2020-2021 school year to complete her student teaching requirement.

On Mon, Dec 14, 2020 at 9:06 AM Suzanne Walzer <walzer.suzanne@d46.org> wrote:
Dear Chris,

I respectfully request to utilize my two personal days and the remaining seven days unpaid to expedite the Practicum Two coursework which is required prior to the student teaching experience. I have noted the requested dates below.

January 12, 2021 (personal day)
January 22, 2021 (personal day)
January 27, 2021 (unpaid)
February 1, 2021 (unpaid)
February 11, 2021 (unpaid)
February 19, 2021 (unpaid)
February 22, 2021 (unpaid)
February 26, 2021 (unpaid)

In addition to the aforementioned request, I would also like to expedite a leave of absence to begin on March 1, 2020 through June 2, 2020, or the last day of school prior to summer break. I apologize for the delay in this request, however, I was awaiting clarification from my assigned National Louis FE Supervisor. Thank you for your assistance with this schedule accomodation and change of employment status, I greatly appreciate it.

Respectfully,

Suzanne Walzer

FOIA Review
December 16, 2020

Requestor	Information Requested	Hours/Cost
11/13/20 Tony Mathis Chicago Regional Council of Carpenters tmathis@carpentersunion.org	Please send me any and all bidding documents for the Meadowview Elementary and Park School Roof Replacement. Please include any information (if available) of which contractor was awarded the project. This is NOT for commercial use.	15 minutes \$11.24

WORKSHEET: 9 INTERNAL SUBBING

NAME KEY		EMPLOYEE NAME						PERCENT		AMOUNT	FREQ	FACTOR/HRS	TOTALS	HOURS WKWD	
BLDG	LOC	TYPE	PAY	ACCOUNT	NUMBER										
PV	20	PA24	DOCKD	10E020	1200	1140	52	000000		-16.5600	24	4.00	-66.24		
PV	20	PA24	ISSB	10E010	1110	1220	64	000000		26.2300	24	4.00	104.92		4.00
Employee Totals:												8.00	38.68		4.00

Page Totals:

8.00 38.68 4.00

Report Totals:

Number of Records Processed : 18

Number of Records with Pay: 18

70.32 350.42 35.16

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

WORKSHEET: 2 CUSTODIAL

NAME KEY		EMPLOYEE NAME		ACCOUNT NUMBER		PERCENT	AMOUNT		FREQ	FACTOR/HR	TOTALS	HOURS WEEK	
BLDG	LOC	TYPE	PAY	ACCOUNT	NUMBER								
BERLINAT000 Berliner, Matthew Jordan													
DO	10	OM24	OVT2	20E010	2540	1390	71	000000	23.4200	24	8.00	187.36	8.00
CORTEJUA000 Cortez, Juan R													
AV	30	OM24	OVT2	20E010	2540	1390	71	000000	37.1100	24	16.00	593.76	16.00
GREENDAR000 Green, Darryl													
PC	20	OM24	OVT1	20E010	2540	1390	71	000000	14.6000	24	8.00	116.80	8.00
PC	20	OM24	OVT2	20E010	2540	1390	71	000000	21.9000	24	16.00	350.40	16.00
											24.00	467.20	24.00
Employee Totals:													
MARBASAL000 Marban, Salome													
FS	80	OM24	OVT2	20E010	2540	1390	71	000000	25.8900	24	8.00	207.12	8.00
MICHIRYA000 Michiels, Ryan Thomas													
MS	40	OM24	OVT2	20E010	2540	1390	71	000000	19.7000	24	0.75	14.78	0.75
REYESELA000 Reyes, Eladio R													
MV	60	OM24	OVT2	20E010	2540	1390	71	000000	26.5400	24	8.00	212.32	8.00

Page Totals:	64.75	1,682.54	64.75
Report Totals:			
Number of Records Processed :	7		
Number of Records with Pay:	7		

WORKSHEET: 6 EXTRA DUTY PAY

NAME KEY		EMPLOYEE NAME		PERCENT		AMOUNT		FREQ		FACTOR/HRS		TOTALS		HOURS WRKD	
BLDG	LOC	TYPE	PAY	ACCOUNT NUMBER											
SU	90	SUB	SUB	102010 1110 1220 64 000000		110.0000	24			1.00		110.00		1.00	

Page Totals:

1.00	110.00	1.00
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17.00	1,870.00	17.00

Report Totals:

Number of Records Processed :	17
Number of Records with Pay:	17

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

WORKSHEET: 1 HOURLY

NAME KEY		EMPLOYEE NAME		PERCENT		AMOUNT		FREQ		FACTOR/HR		TOTALS		HOURS WRO	
BLDG	LOC	TYPE	PAY	ACCOUNT	NUMBER										
GERK	HSI000	Gerk, Hsing Fen													
SU	990	SUB	SUB	10E010	1110 1220 64	000000	205.0000	24	4.00	820.00	4.00	820.00	4.00		
RUFF	NGLO000	Ruffner, Gloxia					40.0000	24	20.00	800.00	20.00	800.00	20.00		
DO	10	TMP	HRYP	10E010	2520 1150 67	000000	750.0000	24	4.50	3,375.00	4.50	3,375.00	4.50		
WERL	IMAR000	Wexling, Mary P.													
DO	10	TMP	HRLY	10E010	2510 1110 67	000000									

Page Totals:

28.504,995.0028.50

Report Totals:

Number of Records Processed : 3
Number of Records with Pay: 3

POSTING DATE: December 17, 2020 FISCAL YEAR: 2020-2021 SOURCE: AP FUND: 10

ACCOUNT	SS	BATCH	DATE	DESCRIPTION	BANK	CHECK TYPE	REVERSAL	DEBIT AMT	CREDIT AMT	NET AMT
10L000 4310 0000 00 000000	AU		12/17/20	AP TOTAL				100.70	1,017,339.01	1,017,238.31CR
10Q000 7130 0000 00 000000	AU		12/17/20	PO TOTAL				7,976.00	0.00	7,976.00
10Q000 7130 0000 00 000000	AUTO		12/17/20	ENC OFFSET				0.00	947.00	947.00CR
10Q000 7131 0000 00 000000	AU		12/17/20	PO TOTAL				0.00	7,976.00	7,976.00CR
10Q000 7131 0000 00 000000	AUTO		12/17/20	ENC OFFSET				947.00	0.00	947.00
10Q000 7300 0000 00 000000	AU		12/17/20	FUND BALANCE				1,016,947.51	0.00	1,016,947.51
10Q000 7300 0000 00 000000	AU		12/17/20	FUND BALANCE				391.50	100.70	290.80
**TOTAL FUND 10					COUNT	7		1,026,362.71	1,026,362.71	0.00
BALANCE SHEET										
10R000 1611 0000 00 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			0.00	100.70	100.70CR
10R050 1995 0000 00 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			35.00	0.00	35.00
10R060 1811 0000 00 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			136.50	0.00	136.50
10R100 1811 0000 00 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			220.00	0.00	220.00
**TOTAL FUND 10					COUNT	4		391.50	100.70	290.80
OPERATING REVENUE										
10E010 1110 4100 40 499800		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			127,400.00	0.00	127,400.00
10E010 1110 4100 40 499801		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			21,267.68	0.00	21,267.68
10E010 1110 4100 43 430021		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,194.43	0.00	1,194.43
10E010 1200 3100 15 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			16,746.06	0.00	16,746.06
10E010 1200 3100 48 462000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,841.00	0.00	2,841.00
10E010 1800 3100 13 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,057.51	0.00	2,057.51
10E010 1800 3100 34 330500		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,090.55	0.00	2,090.55
10E010 1800 4100 34 330500		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			72.96	0.00	72.96
10E010 1800 4100 45 490500		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			18.75	0.00	18.75
10E010 1912 6700 15 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			592,543.79	0.00	592,543.79
10E010 2130 3100 48 462000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			8,388.77	0.00	8,388.77
10E010 2150 3100 15 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,549.69	0.00	1,549.69
10E010 2210 3140 43 430021		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			23,800.00	0.00	23,800.00
10E010 2210 3140 48 462000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,000.00	0.00	2,000.00
10E010 2210 3320 34 330500		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			40.00	0.00	40.00
10E010 2310 3170 13 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			48,700.00	0.00	48,700.00
10E010 2310 3180 13 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			999.00	0.00	999.00
10E010 2310 3500 11 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			21.00	0.00	21.00

POSTING DATE: December 17, 2020 FISCAL YEAR: 2020-2021 SOURCE: AP FUND: 10

ACCOUNT	SS	BATCH	DATE	DESCRIPTION	BANK	CHECK TYPE	REVERSAL	DEBIT AMT	CREDIT AMT	NET AMT
10E010 2330 3100 15 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			3,190.36	0.00	3,190.36
10E010 2330 4100 34 330500		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			67.98	0.00	67.98
10E010 2520 3100 17 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			10,464.00	0.00	10,464.00
10E010 2520 3400 17 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			804.54	0.00	804.54
10E010 2520 4100 13 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			183.50	0.00	183.50
10E010 2520 4100 17 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			79.29	0.00	79.29
10E010 2560 3100 19 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			37,860.36	0.00	37,860.36
10E010 2570 3250 13 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			11,194.00	0.00	11,194.00
10E010 2570 4100 13 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			6,082.00	0.00	6,082.00
10E010 2640 3100 18 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			14,506.22	0.00	14,506.22
10E010 2660 3100 16 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,146.13	0.00	1,146.13
10E010 2660 3320 16 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			38.76	0.00	38.76
10E010 2660 4100 16 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,906.00	0.00	2,906.00
10E010 2660 4700 16 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			26,880.00	0.00	26,880.00
10E010 4220 6700 15 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			40,979.33	0.00	40,979.33
10E015 3700 3120 49 493221		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,673.00	0.00	2,673.00
10E040 1110 4210 04 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			2,390.00	0.00	2,390.00
10E040 1500 3100 04 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			3,603.00	0.00	3,603.00
10E050 1110 4100 05 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			17.88	0.00	17.88
10E080 1110 4100 08 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			149.97	0.00	149.97

**TOTAL FUND 10

OPERATING EXPENSES

COUNT 38

1,016,947.51

0.00

1,016,947.51

***TOTAL FUND 10

OPERATING STATEMENT

COUNT 42

1,017,339.01

100.70

1,017,238.31

POSTING DATE: December 17, 2020 FISCAL YEAR: 2020-2021 SOURCE: AP FUND: 20

ACCOUNT	SS	BATCH	DATE	DESCRIPTION	BANK	CHECK TYPE	REVERSAL	DEBIT AMT	CREDIT AMT	NET AMT
20L000 4310 0000 00 000000	AU		12/17/20	AP TOTAL				0.00	78,673.54	78,673.54CR
20Q000 7130 0000 00 000000	AU		12/17/20	PO TOTAL				10,602.38	0.00	10,602.38
20Q000 7131 0000 00 000000	AU		12/17/20	PO TOTAL				0.00	10,602.38	10,602.38CR
20Q000 7300 0000 00 000000	AU		12/17/20	FUND BALANCE				78,673.54	0.00	78,673.54
**TOTAL FUND 20								89,275.92		0.00
BALANCE SHEET										
			COUNT	4						
20E010 2540 3100 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			15,572.00	0.00	15,572.00
20E010 2540 3100 21 032020		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			7,488.00	0.00	7,488.00
20E010 2540 3210 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			594.30	0.00	594.30
20E010 2540 3400 16 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			10,224.32	0.00	10,224.32
20E010 2540 3700 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			350.80	0.00	350.80
20E010 2540 4100 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			10,838.11	0.00	10,838.11
20E010 2540 4100 21 032020		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			4,039.38	0.00	4,039.38
20E010 2540 4640 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,262.80	0.00	1,262.80
20E010 2540 4650 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			157.01	0.00	157.01
20E010 2540 4660 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,212.20	0.00	1,212.20
20E020 2540 3700 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			62.88	0.00	62.88
20E020 2540 4660 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			3,494.68	0.00	3,494.68
20E030 2540 4660 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			3,901.24	0.00	3,901.24
20E040 2540 3700 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			165.40	0.00	165.40
20E050 2540 3700 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,620.92	0.00	1,620.92
20E060 2540 4660 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			7,870.00	0.00	7,870.00
20E070 2540 3700 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			99.24	0.00	99.24
20E080 2540 3700 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			132.32	0.00	132.32
20E100 2540 4660 21 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			645.06	0.00	645.06
					CASHG CC			8,942.88	0.00	8,942.88
**TOTAL FUND 20								78,673.54	0.00	78,673.54
OPERATING EXPENSES										
			COUNT	20						

POSTING DATE: December 17, 2020 FISCAL YEAR: 2020-2021 SOURCE: AP FUND: 20

ACCOUNT

***TOTAL FUND 20

SS
OPERATING STATEMENTBATCH DATE
COUNT

DESCRIPTION

20

BANK CHECK TYPE REVERSAL

DEBIT AMT
78,673.54CREDIT AMT
0.00NET AMT
78,673.54

POSTING DATE: December 17, 2020 FISCAL YEAR: 2020-2021 SOURCE: AP FUND: 40

ACCOUNT	SS	BATCH	DATE	DESCRIPTION	BANK	CHECK TYPE	REVERSAL	DEBIT AMT	CREDIT AMT	NET AMT
40L000 4310 0000 00 000000	AU		12/17/20	AP TOTAL				0.00	269,063.01	269,063.01CR
40Q000 7300 0000 00 000000	AU		12/17/20	FUND BALANCE				269,063.01	0.00	269,063.01
**TOTAL FUND 40	BALANCE SHEET		COUNT	2				269,063.01	269,063.01	0.00
40E010 2550 3310 20 350000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			94,694.22	0.00	94,694.22
40E010 2550 3310 20 351000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			172,845.84	0.00	172,845.84
40E010 2550 4640 20 000000		AP201219	12/17/20	SUMMARY TOTAL	CASHG CC			1,522.95	0.00	1,522.95
**TOTAL FUND 40	OPERATING EXPENSES		COUNT	3				269,063.01	0.00	269,063.01
***TOTAL FUND 40	OPERATING STATEMENT		COUNT	3				269,063.01	0.00	269,063.01
***GRAND TOTAL	BALANCE SHEET		COUNT	13				1,384,701.64	1,384,701.64	0.00
***GRAND TOTAL	OPERATING STATEMENT		COUNT	65				1,365,075.56	100.70	1,364,974.86

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

P.O. Number	Vendor Key	PO Description	Account Number(s)	Encumbered	Status	LQ	PO Amount	Adjusted	Amt Left	Account Amount
						Liquidated				
102000011	MIDLAND 000	Copy Paper			Open	F	\$6,082.00			
10E010	2570 4100 13	000000	6,082.00			6,082.00	0.00		0.00	6,082.00
112000020	MAXSCHOL000	Online Resource			Open	F	\$947.00			
10E010	1200 3100 48	462000	947.00			1,894.00	-947.00		0.00	947.00
132000028	MRC PACK000	22 x 16 Tri-fold safety sneeze guard.			Open	F	\$7,488.00			
20E010	2540 3100 21	032020	7,488.00			7,488.00	0.00		0.00	7,488.00
20E010	2540 4100 21	032020	0.00			0.00	0.00		0.00	0.00
		LIQUIDATION TOTAL FOR PO	7,488.00			7,488.00	0.00		0.00	
TOTAL AMOUNT FOR ALL PURCHASE ORDERS:										3
TOTAL AMOUNT FOR ALL PURCHASE ORDERS:										\$14,517.00
ENCUMBRANCE TOTALS BY FUND . . .										
10			7,029.00			7,976.00	-947.00		0.00	
20			7,488.00			7,488.00	0.00		0.00	
		TOTAL FOR ALL FUNDS	14,517.00			15,464.00	-947.00		0.00	

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

Community Consolidated School District 46
Treasurer's Report
NOVEMBER 2020

	Education	O&M	Debt Service	Transportation	FICA/Social Sec	Capital Projects	Working Cash	Tort	Total
Beginning Cash Balance	\$ 13,051,346.15	\$ 4,850,381.33	\$ 7,433,219.01	\$ 3,141,782.68	\$ 1,291,301.86	\$ 97,088.37	\$ 2,810,105.94	\$ 27,280.74	\$32,702,506.08
Revenues									
Local	\$585,127.79	\$90,547.48	\$198,513.52	\$35,173.18	\$41,082.05	\$215.03	\$10.73	\$4,628.39	\$955,298.17
Slate	\$1,230,366.00								\$1,230,366.00
Federal	\$245,743.61								\$245,743.61
Total Revenues	\$2,061,237.40	\$90,547.48	\$198,513.52	\$35,173.18	\$41,082.05	\$215.03	\$10.73	\$4,628.39	\$2,431,407.78
Expenditures									
Payroll	\$2,356,434.98	\$77,552.06	\$0.00	\$1,920.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2,435,907.30
Other Expenditures	\$742,326.81	\$111,933.20	\$0.00	\$604,161.50	\$117,853.18	\$0.00	\$0.00	\$0.00	\$1,576,274.69
Total Disbursements	\$3,098,761.79	\$189,485.26	\$0.00	\$606,081.76	\$117,853.18	\$0.00	\$0.00	\$0.00	\$4,012,181.99
TRS refunds posted to liability accounts and cash	\$298,063.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$298,063.00
Adjust imprest fund balances to cash	\$34,599.99	(\$26,389.34)	\$0.00	(\$3,970.65)	\$0.00	(\$4,240.00)	\$0.00	\$0.00	(\$0.00)
Total Transfers or Adjustments	\$332,662.99	(\$26,389.34)	\$0.00	(\$3,970.65)	\$0.00	(\$4,240.00)	\$0.00	\$0.00	\$298,063.00
General Ledger Cash Balance	\$ 12,346,484.75	\$ 4,725,054.21	\$ 7,631,732.53	\$ 2,566,903.45	\$ 1,214,530.73	\$ 93,063.40	\$ 2,810,116.67	\$ 31,909.13	\$ 31,419,794.87
	\$ 12,346,484.75	\$ 4,725,054.21	\$ 7,631,732.53	\$ 2,566,903.45	\$ 1,214,530.73	\$ 93,063.40	\$ 2,810,116.67	\$ 31,909.13	\$ 31,419,794.87
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

First American Bank	\$1,113,779.02
PMA: Illinois School District Liquid Asset Fund	\$31,716,469.94
TOTAL Balance per Bank Statements	\$32,830,248.96
Plus outstanding transfer from Student Activity Fund	\$30.00
Less Outstanding Checks	\$1,411,999.60
Outstanding deposit from direct deposit	\$1,515.51
Adjusted Bank Balance	\$31,419,794.87
General Ledger Balance	\$31,419,794.87
Difference	\$0.00

Mary Werling

Mary Werling, Treasurer

Student Activity Fund	November 2020
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Bank Statement Ending Balance	\$ 75,134.59
Outstanding Checks	\$ 2,503.94
Outstanding Transfer	\$ (30.00)
Adjusted Balance	\$ 72,600.65
General Ledger Bal	\$ 72,600.65
GL vs Bank	\$ -

Transfer to General on 12/1/2020

Beginning Balance				\$ 72,532.87
11R010 1799 0000 00 000000	District Office	Interest		\$ 1.78
11R040 1799 0000 00 091040	GMS	Clubs		\$ 24.00
11R080 1799 0000 00 091080	Frederick	Curriculum Enhancement		\$ 72.00
11E080 1999 6990 00 091080	Frederick	Curriculum Enhancement		\$ (30.00)
Ending Balance				\$ 72,600.65

IMPREST Fund		November 2020
Bank Statement Ending Balance	\$	3,846.71
Outstanding checks	\$	282.50
Adjusted Balance	\$	3,564.21
General Ledger	\$	3,564.21
Difference	\$	-

Beginning Balance			\$	3,564.12
10R000 1510 0000 00 000000	District Office	Interest	\$	0.09
Ending Balance			\$	3,564.21

FLEX Fund	November 2020
Bank Statement Beginning Balance	\$ 27,010.57
Deposits/Interest	\$ 10,634.55
Flex Employee Withdrawals	\$ 7,654.85
Bank Statement Ending Balance	\$ 29,990.27
General Ledger	\$ 29,990.27
Difference	\$ (0.00)

Beginning Balance				\$ 27,010.57
10R000 1510 0000 00 000000	District Office	Interest		\$ 0.65
10L000 4565 0000 00 000000	District Office	Deposit		\$ 5,316.95
10L000 4565 0000 00 000000	District Office	Deposit		\$ 5,316.95
10L000 4565 0000 00 000000	District Office	Withdrawal		\$ (7,654.85)
Ending Balance				\$ 29,990.27

FD	FUNC	OBJ	OBJ	2020-21	2020-21	2020-21	Unencumbered	2019-20
				Original Budget	Revised Budget	FYTD Activity	Balance - YTD Ac	FYTD Activity
10			Education Fund					
1000			Instruction					
10	1000	2---	Benefits	0	0	0	0	97,601
10	1000	----	Instruction	0	0	0	0	97,601
1100			Regular Programs					
10	1100	1---	Salaries	37,706	37,706	0	37,706	7,794
10	1100	2---	Benefits	148,978	148,978	147,750	1,228	257
10	1100	----	Regular Programs	186,684	186,684	147,750	38,934	8,051
1110			Regular Instruction K-8					
10	1110	1---	Salaries	12,589,310	12,589,310	2,992,887	9,596,423	3,011,570
10	1110	2---	Benefits	1,718,424	1,718,424	407,153	1,311,273	430,761
10	1110	3---	Purchased Services	156,950	156,950	75,026	-12,181	40,792
10	1110	4---	Supplies And Materials	537,508	537,508	318,025	77,980	165,758
10	1110	6---	Other Objects	1,125	1,125	0	1,125	0
10	1110	7---	Equipment between 500-2000	21,700	21,700	0	21,700	6,754
10	1110	----	Regular Instruction K-8	15,025,017	15,025,017	3,793,091	10,996,320	3,655,635
1115			Physical Education					
10	1115	4---	Supplies And Materials	0	0	0	0	4,787
10	1115	----	Physical Education	0	0	0	0	4,787
1125			PreK Instruction					
10	1125	1---	Salaries	334,963	334,963	55,895	279,068	89,469
10	1125	2---	Benefits	0	0	5,076	-5,076	2,415
10	1125	----	PreK Instruction	334,963	334,963	60,971	273,992	91,884
1200			Special Ed Instruction					
10	1200	1---	Salaries	3,949,195	3,949,195	963,835	2,985,360	947,716
10	1200	2---	Benefits	810,568	810,568	197,595	612,973	214,300
10	1200	3---	Purchased Services	72,500	72,500	60,135	-23,978	38,724
10	1200	4---	Supplies And Materials	105,821	105,821	35,582	67,700	24,465
10	1200	7---	Equipment between 500-2000	0	0	0	0	714
10	1200	----	Special Ed Instruction	4,938,084	4,938,084	1,257,147	3,642,055	1,225,919
1225			PreK Special Education					
10	1225	1---	Salaries	662,444	662,444	220,109	442,335	181,194
10	1225	2---	Benefits	109,578	109,578	32,771	76,807	39,362
10	1225	3---	Purchased Services	5,000	5,000	0	5,000	309
10	1225	4---	Supplies And Materials	17,401	17,401	16,452	949	11,315
10	1225	----	PreK Special Education	794,423	794,423	269,332	525,091	232,180

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
10			Education Fund					
1250			Remedial/Supplemental Program					
10	1250	1---	Salaries	1,872,823	1,872,823	468,032	1,404,791	457,294
10	1250	2---	Benefits	270,429	270,429	67,025	203,405	76,813
10	1250	----	Remedial/Supplemental Program	2,143,252	2,143,252	535,057	1,608,196	534,107
1500			Extra Curr - General					
10	1500	1---	Salaries	340,579	340,579	612	339,967	69,000
10	1500	2---	Benefits	7,841	7,841	14	7,827	1,394
10	1500	3---	Purchased Services	14,300	14,300	-160	14,460	3,794
10	1500	4---	Supplies And Materials	8,800	8,800	0	8,800	1,318
10	1500	6---	Other Objects	7,700	7,700	1,030	6,670	4,395
10	1500	----	Extra Curr - General	379,220	379,220	1,496	377,724	79,901
1505			Hourly Extra Duty					
10	1505	1---	Salaries	53,262	53,262	414	52,848	12,522
10	1505	2---	Benefits	962	962	9	953	234
10	1505	----	Hourly Extra Duty	54,224	54,224	423	53,801	12,756
1600			Summer School Programs					
10	1600	1---	Salaries	38,871	38,871	20,466	18,405	4,765
10	1600	2---	Benefits	721	721	379	342	102
10	1600	3---	Purchased Services	200	200	0	200	138
10	1600	4---	Supplies And Materials	1,000	1,000	0	1,000	-19
10	1600	----	Summer School Programs	40,792	40,792	20,845	19,947	4,986
1601			Summer School ESY					
10	1601	1---	Salaries	14,135	14,135	0	14,135	13,933
10	1601	2---	Benefits	174	174	0	174	168
10	1601	----	Summer School ESY	14,309	14,309	0	14,309	14,101
1800			Bilingual Programs					
10	1800	1---	Salaries	1,719,573	1,719,573	436,496	1,283,078	409,250
10	1800	2---	Benefits	197,758	197,758	55,871	141,887	58,901
10	1800	3---	Purchased Services	24,500	24,500	29,684	-18,096	3,835
10	1800	4---	Supplies And Materials	42,900	42,900	5,638	37,262	12,512
10	1800	----	Bilingual Programs	1,984,731	1,984,731	527,689	1,444,131	484,498
1912			Private Tuition K-12					
10	1912	6---	Other Objects	1,400,000	1,400,000	1,522,957	-122,957	333,154
10	1912	----	Private Tuition K-12	1,400,000	1,400,000	1,522,957	-122,957	333,154

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Budget - Expenditure Detail (Date: 11/2020)

PAGE: 3

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
10			Education Fund					
2000			Support Services					
10	2000	2---	Benefits	0	0	0	0	170,533
10	2000	----	Support Services	0	0	0	0	170,533
2110			Attendance and Social Work Ser					
10	2110	1---	Salaries	1,022,948	1,022,948	261,036	761,912	243,052
10	2110	2---	Benefits	319,642	319,642	54,553	265,089	32,142
10	2110	3---	Purchased Services	0	0	0	0	-45
10	2110	----	Attendance and Social Work Ser	1,342,590	1,342,590	315,589	1,027,001	275,149
2130			Health Services					
10	2130	1---	Salaries	377,321	377,321	108,316	269,005	107,965
10	2130	2---	Benefits	85,734	85,734	26,763	58,971	28,165
10	2130	3---	Purchased Services	401,200	401,200	27,052	374,148	46,100
10	2130	4---	Supplies And Materials	36,500	36,500	9,629	-1,045	2,200
10	2130	7---	Equipment between 500-2000	0	0	0	-4,615	0
10	2130	----	Health Services	900,755	900,755	171,760	696,464	184,430
2140			Psychological Services					
10	2140	1---	Salaries	435,503	435,503	117,275	318,228	108,446
10	2140	2---	Benefits	71,545	71,545	18,755	52,790	19,850
10	2140	3---	Purchased Services	7,600	7,600	17	7,583	0
10	2140	----	Psychological Services	514,648	514,648	136,047	378,601	128,296
2150			Speech Pathology and Audiology					
10	2150	1---	Salaries	804,391	804,391	197,360	607,032	186,852
10	2150	2---	Benefits	90,049	90,049	20,173	69,876	23,447
10	2150	3---	Purchased Services	3,000	3,000	13,684	-10,684	-1,313
10	2150	4---	Supplies And Materials	0	0	11	-11	0
10	2150	----	Speech Pathology and Audiology	897,440	897,440	231,228	666,213	208,986
2190			Occl/Phys Therapy					
10	2190	1---	Salaries	465,150	465,150	117,730	347,420	107,816
10	2190	2---	Benefits	32,634	32,634	8,382	24,252	8,645
10	2190	3---	Purchased Services	700	700	94	606	660
10	2190	----	Occl/Phys Therapy	498,484	498,484	126,206	372,278	117,121
2205			Support of Inst-Donations					
10	2205	4---	Supplies And Materials	0	0	0	0	6,427
10	2205	----	Support of Inst-Donations	0	0	0	0	6,427

FD	FUNC	OBJ	OBJ	2020-21	2020-21	2020-21	Unencumbered	2019-20
				Original Budget	Revised Budget	FYTD Activity	Balance - YTD Ac	FYTD Activity
10			Education Fund					
2210			Improvement of Instruction					
10	2210	1---	Salaries	668,697	668,697	188,721	479,976	208,723
10	2210	2---	Benefits	129,370	129,370	46,079	83,291	46,635
10	2210	3---	Purchased Services	95,422	95,422	12,816	75,739	27,291
10	2210	4---	Supplies And Materials	82,953	82,953	2,992	79,961	9,960
10	2210	7---	Equipment between 500-2000	0	0	0	0	12,812
10	2210	----	Improvement of Instruction	976,442	976,442	250,608	718,967	305,421
2220			Edu Media Services/Library					
10	2220	1---	Salaries	661,010	661,010	163,437	497,573	160,743
10	2220	2---	Benefits	97,212	97,212	23,896	73,318	27,483
10	2220	3---	Purchased Services	1,450	1,450	0	1,450	0
10	2220	4---	Supplies And Materials	39,298	39,298	2,474	36,824	9,087
10	2220	7---	Equipment between 500-2000	3,500	3,500	1,055	2,445	0
10	2220	----	Edu Media Services/Library	802,470	802,470	190,862	611,610	197,313
2230			Assessment and Testing					
10	2230	1---	Salaries	657	657	794	-137	616
10	2230	2---	Benefits	0	0	12	-12	36
10	2230	3---	Purchased Services	110,000	110,000	1,028	108,972	57,161
10	2230	4---	Supplies And Materials	0	0	0	0	25
10	2230	----	Assessment and Testing	110,657	110,657	1,834	108,823	57,838
2310			Board of Education Services					
10	2310	1---	Salaries	11,892	11,892	1,753	10,139	4,813
10	2310	2---	Benefits	102,819	102,819	79,500	23,319	9,625
10	2310	3---	Purchased Services	234,000	234,000	45,147	186,354	72,926
10	2310	4---	Supplies And Materials	1,500	1,500	127	1,373	941
10	2310	6---	Other Objects	9,000	9,000	9,926	-926	8,217
10	2310	----	Board of Education Services	359,211	359,211	136,453	220,259	96,522
2320			Superintendent's Office					
10	2320	1---	Salaries	258,821	258,821	105,401	153,421	102,244
10	2320	2---	Benefits	68,712	68,712	28,027	40,685	29,639
10	2320	3---	Purchased Services	8,000	8,000	270	7,730	2,319
10	2320	4---	Supplies And Materials	3,000	3,000	127	2,873	1,810
10	2320	6---	Other Objects	3,000	3,000	1,702	1,298	1,934
10	2320	7---	Equipment between 500-2000	10,000	10,000	0	10,000	7,971
10	2320	----	Superintendent's Office	351,533	351,533	135,527	216,007	145,917
2330			Special Area Administration					
10	2330	1---	Salaries	446,160	446,160	184,784	261,376	176,778
10	2330	2---	Benefits	88,031	88,031	37,126	50,905	37,491
10	2330	3---	Purchased Services	37,500	37,500	40,517	-3,017	10,232
10	2330	4---	Supplies And Materials	1,966	1,966	377	1,589	648

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
10			Education Fund					
2330			Special Area Administration					
10	2330	6---	Other Objects	1,200	1,200	573	627	395
10	2330	7---	Equipment between 500-2000	3,118	3,118	0	3,118	0
10	2330	----	Special Area Administration	577,975	577,975	263,377	314,598	225,544
2362			Workers' Compensation Ins					
10	2362	3---	Purchased Services	0	0	0	0	185,195
10	2362	----	Workers' Compensation Ins	0	0	0	0	185,195
2363			Unemployment Insurance					
10	2363	3---	Purchased Services	10,000	10,000	0	10,000	0
10	2363	----	Unemployment Insurance	10,000	10,000	0	10,000	0
2410			Office of the Principal Servic					
10	2410	1---	Salaries	1,589,854	1,589,854	612,502	977,353	589,024
10	2410	2---	Benefits	318,472	318,472	115,376	203,099	127,418
10	2410	3---	Purchased Services	7,250	7,250	0	7,250	3,359
10	2410	4---	Supplies And Materials	14,500	14,500	4,719	9,781	9,002
10	2410	5---	Capital Outlay	2,500	2,500	0	2,500	0
10	2410	6---	Other Objects	6,800	6,800	873	5,927	863
10	2410	7---	Equipment between 500-2000	4,500	4,500	0	4,500	1,399
10	2410	----	Office of the Principal Servic	1,943,876	1,943,876	733,470	1,210,410	731,065
2490			Other Support Services - Schoo					
10	2490	3---	Purchased Services	0	0	53,321	-53,321	0
10	2490	----	Other Support Services - Schoo	0	0	53,321	-53,321	0
2510			Director of Business Support					
10	2510	1---	Salaries	165,000	165,000	89,625	75,375	43,561
10	2510	2---	Benefits	11,450	11,450	0	11,450	9,196
10	2510	6---	Other Objects	500	500	0	500	175
10	2510	----	Director of Business Support	176,950	176,950	89,625	87,325	52,932
2520			Fiscal Services					
10	2520	1---	Salaries	210,000	210,000	67,257	142,743	95,309
10	2520	2---	Benefits	27,235	27,235	8,711	18,524	15,577
10	2520	3---	Purchased Services	96,100	96,100	30,258	62,245	26,724
10	2520	4---	Supplies And Materials	3,500	3,500	814	2,686	1,729
10	2520	5---	Capital Outlay	4,000	4,000	0	4,000	0
10	2520	6---	Other Objects	500	500	13,180	-12,680	156,060
10	2520	----	Fiscal Services	341,335	341,335	120,220	217,518	295,399

FD	FUNC	OBJ	OBJ	2020-21	2020-21	2020-21	Unencumbered	2019-20
				Original Budget	Revised Budget	FYTD Activity	Balance - YTD Ac	FYTD Activity
10			Education Fund					
2550			Pupil Transportation Services					
10	2550	3---	Purchased Services	0	0	0	0	17,733
10	2550	----	Pupil Transportation Services	0	0	0	0	17,733
2560			Food Services					
10	2560	1---	Salaries	31,682	31,682	14,081	17,601	20,497
10	2560	2---	Benefits	10,701	10,701	3,360	7,341	5,492
10	2560	3---	Purchased Services	705,000	705,000	140,796	564,204	82,717
10	2560	4---	Supplies And Materials	8,000	8,000	121	6,646	3,996
10	2560	5---	Capital Outlay	45,000	45,000	3,733	41,267	0
10	2560	----	Food Services	800,383	800,383	162,091	637,059	112,702
2570			Internal Service-Print/Dupl					
10	2570	3---	Purchased Services	208,000	208,000	74,175	133,825	70,516
10	2570	4---	Supplies And Materials	35,000	35,000	10,905	24,095	12,870
10	2570	----	Internal Service-Print/Dupl	243,000	243,000	85,080	157,920	83,386
2640			HR-Staff Services					
10	2640	1---	Salaries	196,019	196,019	102,125	93,895	50,790
10	2640	2---	Benefits	176,732	176,732	78,261	98,474	75,817
10	2640	3---	Purchased Services	46,100	46,100	8,043	29,509	19,510
10	2640	4---	Supplies And Materials	500	500	367	133	113
10	2640	6---	Other Objects	3,500	3,500	369	3,131	0
10	2640	----	HR-Staff Services	422,851	422,851	189,165	225,142	146,230
2660			Technology-Data Administration					
10	2660	1---	Salaries	603,679	603,679	252,886	350,793	242,067
10	2660	2---	Benefits	91,655	91,655	38,554	53,101	41,294
10	2660	3---	Purchased Services	584,575	584,575	335,107	236,301	313,910
10	2660	4---	Supplies And Materials	90,000	90,000	21,937	50,434	20,815
10	2660	5---	Capital Outlay	0	0	4,395	-8,791	0
10	2660	7---	Equipment between 500-2000	35,000	35,000	2,744	28,164	28,749
10	2660	----	Technology-Data Administration	1,404,909	1,404,909	655,623	710,002	646,835
3000			Community Services					
10	3000	1---	Salaries	2,572	2,572	17,924	-15,352	1,277
10	3000	2---	Benefits	106	106	2,531	-2,425	25
10	3000	3---	Purchased Services	2,300	2,300	0	2,300	442
10	3000	4---	Supplies And Materials	5,250	5,250	0	5,250	783
10	3000	----	Community Services	10,228	10,228	20,455	-10,227	2,527

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
10			Education Fund					
3700			Nonpublic School Pupils Servic					
10	3700	3---	Purchased Services	25,300	25,300	12,783	12,127	10,174
10	3700	4---	Supplies And Materials	0	0	1,378	-6,069	0
10	3700	----	Nonpublic School Pupils Servic	25,300	25,300	14,161	6,058	10,174
4210			Tuition - Regular Education					
10	4210	6---	Other Objects	3,000	3,000	16,380	-13,380	0
10	4210	----	Tuition - Regular Education	3,000	3,000	16,380	-13,380	0
4220			Sp. Ed Tuition to Other LEA					
10	4220	2---	Benefits	0	0	0	0	16
10	4220	6---	Other Objects	2,305,000	2,305,000	43,503	2,261,497	725,223
10	4220	----	Sp. Ed Tuition to Other LEA	2,305,000	2,305,000	43,503	2,261,497	725,239
6000			Provision For Contingencies					
10	6000	6---	Other Objects	252,500	252,500	0	252,500	0
10	6000	----	Provision For Contingencies	252,500	252,500	0	252,500	0
10	----	----	Education Fund	42,567,236	42,567,236	12,279,343	29,900,867	11,908,474
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Budget - Expenditure Detail (Date: 11/2020)

PAGE: 8

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
20			Operations/Maintenance Fund					
2540			Operations and Maintenance					
20	2540	1---	Salaries	1,013,903	1,013,903	398,655	615,248	388,367
20	2540	2---	Benefits	225,179	225,179	96,754	128,427	95,999
20	2540	3---	Purchased Services	1,004,500	1,004,500	370,721	633,584	292,811
20	2540	4---	Supplies And Materials	771,000	771,000	182,915	569,367	288,802
20	2540	5---	Capital Outlay	522,500	522,500	2,738	511,549	528,279
20	2540	6---	Other Objects	500	500	0	500	1,173,781
20	2540	7---	Equipment between 500-2000	13,000	13,000	7,000	3,900	0
20	2540	----	Operations and Maintenance	3,550,582	3,550,582	1,058,783	2,462,575	2,768,039
6000			Provision For Contingencies					
20	6000	6---	Other Objects	100,000	100,000	0	100,000	0
20	6000	----	Provision For Contingencies	100,000	100,000	0	100,000	0
8840			Other Uses					
20	8840	6---	Other Objects	400,000	400,000	0	400,000	0
20	8840	----	Other Uses	400,000	400,000	0	400,000	0
20	----	----	Operations/Maintenance Fund	4,050,582	4,050,582	1,058,783	2,962,575	2,768,039
				=====	=====	=====	=====	=====

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
30			Debt Service					
5200			Debt Services - LT Debt Int					
30	5200	6---	Other Objects	6,555,068	6,555,068	730,119	5,824,949	723,000
30	5200	----	Debt Services - LT Debt Int	6,555,068	6,555,068	730,119	5,824,949	723,000
5300			Debt Services - LT Debt Princ.					
30	5300	6---	Other Objects	1,730,721	1,730,721	173,407	1,557,314	310,000
30	5300	----	Debt Services - LT Debt Princ.	1,730,721	1,730,721	173,407	1,557,314	310,000
5400			Debt Serv - ST Principal					
30	5400	6---	Other Objects	18,500	18,500	1,750	16,750	650
30	5400	----	Debt Serv - ST Principal	18,500	18,500	1,750	16,750	650
30	----	----	Debt Service	8,304,289	8,304,289	905,276	7,399,013	1,033,650
				=====	=====	=====	=====	=====

				2020-21	2020-21	2020-21	Unencumbered	2019-20
FD	FUNC	OBJ	OBJ	Original Budget	Revised Budget	FYTD Activity	Balance - YTD Ac	FYTD Activity
40			Transportation Fund					
2550			Pupil Transportation Services					
40	2550	1---	Salaries	21,121	21,121	8,641	12,480	0
40	2550	2---	Benefits	6,048	6,048	1,169	4,879	0
40	2550	3---	Purchased Services	2,741,734	2,741,734	953,842	1,787,892	832,692
40	2550	4---	Supplies And Materials	161,000	161,000	3,668	157,332	42,032
40	2550	----	Pupil Transportation Services	2,929,903	2,929,903	967,320	1,962,583	874,724
6000			Provision For Contingencies					
40	6000	6---	Other Objects	100,000	100,000	0	100,000	0
40	6000	----	Provision For Contingencies	100,000	100,000	0	100,000	0
40	----	----	Transportation Fund	3,029,903	3,029,903	967,320	2,062,583	874,724
				=====	=====	=====	=====	=====

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
50			IMRF - FICA - Medicare					
1100			Regular Programs					
50	1100	2---	Benefits	535	535	0	535	111
50	1100	----	Regular Programs	535	535	0	535	111
1110			Regular Instruction K-8					
50	1110	2---	Benefits	232,878	232,878	55,339	177,539	66,714
50	1110	----	Regular Instruction K-8	232,878	232,878	55,339	177,539	66,714
1125			PreK Instruction					
50	1125	2---	Benefits	0	0	778	-778	195
50	1125	----	PreK Instruction	0	0	778	-778	195
1200			Special Ed Instruction					
50	1200	2---	Benefits	300,570	300,570	75,008	225,563	74,510
50	1200	----	Special Ed Instruction	300,570	300,570	75,008	225,563	74,510
1225			PreK Special Education					
50	1225	2---	Benefits	64,267	64,267	19,390	44,877	17,779
50	1225	----	PreK Special Education	64,267	64,267	19,390	44,877	17,779
1250			Remedial/Supplemental Program					
50	1250	2---	Benefits	101,152	101,152	25,145	76,007	25,712
50	1250	----	Remedial/Supplemental Program	101,152	101,152	25,145	76,007	25,712
1500			Extra Curr - General					
50	1500	2---	Benefits	9,401	9,401	9	9,392	2,330
50	1500	----	Extra Curr - General	9,401	9,401	9	9,392	2,330
1505			Hourly Extra Duty					
50	1505	2---	Benefits	4,202	4,202	10	4,192	995
50	1505	----	Hourly Extra Duty	4,202	4,202	10	4,192	995
1600			Summer School Programs					
50	1600	2---	Benefits	2,008	2,008	976	1,032	510
50	1600	----	Summer School Programs	2,008	2,008	976	1,032	510

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Budget - Expenditure Detail (Date: 11/2020)

PAGE: 12

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
50			IMRF - FICA - Medicare					
1601			Summer School ESY					
50	1601	2---	Benefits	1,559	1,559	0	1,559	1,504
50	1601	----	Summer School ESY	1,559	1,559	0	1,559	1,504
1800			Bilingual Programs					
50	1800	2---	Benefits	41,093	41,093	16,354	24,739	13,089
50	1800	----	Bilingual Programs	41,093	41,093	16,354	24,739	13,089
2110			Attendance and Social Work Ser					
50	2110	2---	Benefits	14,553	14,553	3,733	10,820	3,445
50	2110	----	Attendance and Social Work Ser	14,553	14,553	3,733	10,820	3,445
2130			Health Services					
50	2130	2---	Benefits	69,147	69,147	20,223	48,924	19,742
50	2130	----	Health Services	69,147	69,147	20,223	48,924	19,742
2140			Psychological Services					
50	2140	2---	Benefits	5,824	5,824	1,613	4,211	1,421
50	2140	----	Psychological Services	5,824	5,824	1,613	4,211	1,421
2150			Speech Pathology and Audiology					
50	2150	2---	Benefits	11,570	11,570	2,856	8,714	2,680
50	2150	----	Speech Pathology and Audiology	11,570	11,570	2,856	8,714	2,680
2190			Occl/Phys Therapy					
50	2190	2---	Benefits	86,336	86,336	21,752	64,584	20,156
50	2190	----	Occl/Phys Therapy	86,336	86,336	21,752	64,584	20,156
2210			Improvement of Instruction					
50	2210	2---	Benefits	17,694	17,694	6,680	11,014	6,803
50	2210	----	Improvement of Instruction	17,694	17,694	6,680	11,014	6,803
2220			Edu Media Services/Library					
50	2220	2---	Benefits	34,097	34,097	7,191	26,906	8,511
50	2220	----	Edu Media Services/Library	34,097	34,097	7,191	26,906	8,511

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
50			IMRF - FICA - Medicare					
2230			Assessment and Testing					
50	2230	2---	Benefits	0	0	54	-54	5
50	2230	----	Assessment and Testing	0	0	54	-54	5
2310			Board of Education Services					
50	2310	2---	Benefits	3,445	3,445	318	3,127	632
50	2310	----	Board of Education Services	3,445	3,445	318	3,127	632
2320			Superintendent's Office					
50	2320	2---	Benefits	13,573	13,573	5,532	8,041	5,449
50	2320	----	Superintendent's Office	13,573	13,573	5,532	8,041	5,449
2330			Special Area Administration					
50	2330	2---	Benefits	33,034	33,034	13,435	19,599	13,458
50	2330	----	Special Area Administration	33,034	33,034	13,435	19,599	13,458
2410			Office of the Principal Servic					
50	2410	2---	Benefits	96,315	96,315	32,931	63,384	31,927
50	2410	----	Office of the Principal Servic	96,315	96,315	32,931	63,384	31,927
2510			Director of Business Support					
50	2510	2---	Benefits	5,234	5,234	6,857	-1,623	623
50	2510	----	Director of Business Support	5,234	5,234	6,857	-1,623	623
2520			Fiscal Services					
50	2520	2---	Benefits	33,292	33,292	11,217	22,075	17,450
50	2520	----	Fiscal Services	33,292	33,292	11,217	22,075	17,450
2540			Operations and Maintenance					
50	2540	2---	Benefits	188,880	188,880	73,463	115,418	74,793
50	2540	----	Operations and Maintenance	188,880	188,880	73,463	115,418	74,793
2550			Pupil Transportation Services					
50	2550	2---	Benefits	0	0	1,575	-1,575	0
50	2550	----	Pupil Transportation Services	0	0	1,575	-1,575	0

FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
50			IMRF - FICA - Medicare					
2560			Food Services					
50	2560	2---	Benefits	10,718	10,718	2,800	7,918	4,246
50	2560	----	Food Services	10,718	10,718	2,800	7,918	4,246
2640			HR-Staff Services					
50	2640	2---	Benefits	14,298	14,298	9,574	4,724	709
50	2640	----	HR-Staff Services	14,298	14,298	9,574	4,724	709
2660			Technology-Data Administration					
50	2660	2---	Benefits	109,791	109,791	39,580	70,211	44,401
50	2660	----	Technology-Data Administration	109,791	109,791	39,580	70,211	44,401
3000			Community Services					
50	3000	2---	Benefits	0	0	178	-178	61
50	3000	----	Community Services	0	0	178	-178	61
4120			Payments for Special Education					
50	4120	2---	Benefits	79,610	79,610	0	79,610	0
50	4120	----	Payments for Special Education	79,610	79,610	0	79,610	0
4220			Sp. Ed Tuition to Other LEA					
50	4220	2---	Benefits	0	0	0	0	19
50	4220	----	Sp. Ed Tuition to Other LEA	0	0	0	0	19
6000			Provision For Contingencies					
50	6000	6---	Other Objects	50,000	50,000	0	50,000	0
50	6000	----	Provision For Contingencies	50,000	50,000	0	50,000	0
50	----	----	IMRF - FICA - Medicare	1,635,076	1,635,076	454,571	1,180,507	459,980
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FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
60			Capital Projects					
2530			Facilities Acq & Const					
60	2530	5---	Capital Outlay	400,000	400,000	0	400,000	0
60	2530	----	Facilities Acq & Const	400,000	400,000	0	400,000	0
60	----	----	Capital Projects	400,000	400,000	0	400,000	0
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FD	FUNC	OBJ	OBJ	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - YTD Ac	2019-20 FYTD Activity
80			Tort					
2310			Board of Education Services					
80	2310	3---	Purchased Services	2,100	2,100	0	2,100	0
80	2310	----	Board of Education Services	2,100	2,100	0	2,100	0
2364			Insurance Payment--General					
80	2364	3---	Purchased Services	0	0	188,629	-188,629	171,893
80	2364	----	Insurance Payment--General	0	0	188,629	-188,629	171,893
2540			Operations and Maintenance					
80	2540	3---	Purchased Services	187,000	187,000	0	187,000	0
80	2540	----	Operations and Maintenance	187,000	187,000	0	187,000	0
80	----	----	Tort	189,100	189,100	188,629	471	171,893
				=====	=====	=====	=====	=====

<u>FD</u>	<u>FUNC</u>	<u>OBJ</u>	<u>OBJ</u>	<u>2020-21</u> <u>Original Budget</u>	<u>2020-21</u> <u>Revised Budget</u>	<u>2020-21</u> <u>FYTD Activity</u>	<u>Unencumbered</u> <u>Balance - YTD Ac</u>	<u>2019-20</u> <u>FYTD Activity</u>
			Grand Expense Totals	60,176,186	60,176,186	15,853,922	43,906,016	17,216,760

Number of Accounts: 1635

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

FDTLOC FUNC	FDTLOC F FUNC	2020-21		2020-21		2020-21		2020-21		2020-21		2020-21	
		Original Budget	Revised Budget	FYTD Activity	Balance - YTD Ac	Unexpended	FYTD Activity	Balance - YTD Ac	Unexpended	FYTD Activity	Balance - YTD Ac	FYTD Activity	FYTD Activity
10	Education Fund												
1000	Revenue From Local Sources												
10R	1111 Current Year Levy	11,444,081	11,444,081			11,444,081			11,444,081			-113,260	
10R	1112 First Prior Year Levy	11,186,830	11,186,830				11,674,509		-487,679			10,961,547	
10R	1230 Corporate Personal Property	49,600	49,600						49,600			34,440	
10R	1311 Tuition from Pupils or Parents						-83		83			-411	
10R	1321 Summer Academy	30,000	30,000						30,000			-1	
10R	1341 Special Education Tuition from	14,000	14,000				4,847		9,153			19,463	
10R	1510 Interest on Investments	88,000	88,000				10,329		77,671			79,272	
10R	1611 Sales to Pupils - Lunch	230,000	230,000				4,146		225,854			108,416	
10R	1620 Sales to Adults	1,000	1,000						1,000			575	
10R	1720 Fees-Sport	35,000	35,000				950		34,050			38,824	
10R	1721 Fees-Ext. Curr Activities	29,000	29,000						29,000			28,284	
10R	1722 Fees- Band/Chorus	5,000	5,000						5,000			5,386	
10R	1723 Science Olympiad	3,000	3,000						3,000			3,680	
10R	1724 Misc Fees/Deposits	5,000	5,000				88		4,912			10,169	
10R	1726 Field Trip Admittance Fees						17		-17			6,612	
10R	1811 Regular Textbook Rental	352,000	352,000				154,683		197,319			35,328	
10R	1829 Novels - MS Students						340		-340			5,410	
10R	1920 Private Contribution/Donation	10,000	10,000				5,200		4,800				
10R	1950 Refund-Prior Year Expense	5,000	5,000						5,000			5,365	
10R	1993 Technology	82,700	82,700				1,761		80,940			46,347	
10R	1994 Graduation Fees											48	
10R	1995 Chromebook Repairs	2,100	2,100				463		1,637			715	
10R	1999 Other	155,000	155,000				18,695		136,305			52,690	
10R	1--- Revenue From Local Sources	23,727,311	23,727,311				11,875,945		11,851,369			11,328,899	
3000	Revenue From State Sources												
10R	3001 General State Aid	13,534,030	13,534,030				4,923,104		8,610,926			4,920,295	
10R	3100 Special Ed Private Tuition	415,000	415,000				221,856		193,144				
10R	3120 Special Ed Orphanage	20,000	20,000				100,477		-80,477			10,574	
10R	3145 Special Ed Summer School	10,000	10,000						10,000				
10R	3360 Lunch and Breakfast	5,000	5,000				2,281		2,719			1,042	
10R	3705 Early Childhood	213,090	213,090				30,658		182,432				
10R	3800 State Library Grant	3,000	3,000				2,682		318			2,743	
10R	3999 Other State Rev						1,050		-1,050			-2,743	
10R	3--- Revenue From State Sources	14,200,120	14,200,120				5,282,108		8,918,012			4,931,911	

1-R - - - - Education Fund

Community Consolidated SD 46
Budget - Revenue Summary (Date: 11/2020)

2:13 PM

12/07/20

PAGE: 3

EDTLOC FUNC	EDTLOC F FUNC	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unexpended Balance - YTD Ac	2019-20 FYTD Activity
20	Operations/Maintenance Fund					
1000	Revenue From Local Sources					
20R 1111	Current Year Levy	1,728,164	1,728,164		1,728,164	-17,829
20R 1112	First Prior Year Levy	1,689,310	1,689,310	1,762,905	-73,595	1,725,655
20R 1510	Interest on Investments	35,000	35,000	3,625	31,375	31,029
20R 1910	Rentals	25,000	25,000	405	24,595	10,359
20R 1999	Other	605,387	605,387	483,807	121,580	11,058
20R 1---	Revenue From Local Sources	4,082,861	4,082,861	2,250,742	1,832,119	1,760,272
2-R ----	Operations/Maintenance Fund	4,082,861	4,082,861	2,250,742	1,832,119	1,760,272

FDTLOC FUNC	FDTLOC F FUNC	2020-21		2020-21		2020-21		2019-20	
		Original Budget	Revised Budget	FYTD Activity	Balance - YTD Ac	FYTD Activity	Balance - YTD Ac	FYTD Activity	
30	Debt Service								
1000	Revenue From Local Sources								
30R	1111		3,808,812		3,808,812		3,808,812	-39,401	
30R	1112		3,823,130		3,823,130	3,989,769	-166,639	3,813,804	
30R	1510		40,000		40,000	4,746	35,254	35,286	
30R	1---		7,671,942		7,671,942	3,994,515	3,677,427	3,809,689	
3-R	---		7,671,942		7,671,942	3,994,515	3,677,427	3,809,689	

Community Consolidated SD 46

Budget - Revenue Summary (Date: 11/2020)

2:13 PM

12/07/20

PAGE: 7

FDTLOC FUNC	FDTLOC F FUNC	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unexpended Balance - YTD Ac	2019-20 FYTD Activity
60	Capital Projects					
1000	Revenue From Local Sources					
60R 1510	Interest on Investments	1,000	1,000	2,936	-1,936	533
60R 1930	Impact Fees	5,000	5,000		5,000	
60R 1----	Revenue From Local Sources	6,000	6,000	2,936	3,064	533
6-R ----	Capital Projects	6,000	6,000	2,936	3,064	533

Community Consolidated SD 46
Budget - Revenue Summary (Date: 11/2020)

2:13 PM

12/07/20

PAGE: 8

FDTLOC FUNC	FDTLOC F FUNC	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unexpended Balance - YTD AC	2019-20 FYTD Activity
70	Working Cash Fund					
1000	Revenue From Local Sources					
70R	1111 Current Year Levy	49	49		49	-1
70R	1112 First Prior Year Levy			3	-3	3
70R	1510 Interest on Investments	23,000	23,000	133	22,867	20,470
70R	1--- Revenue From Local Sources	23,049	23,049	136	22,913	20,472
7-R	---- Working Cash Fund	23,049	23,049	136	22,913	20,472

EDTLOC FUNC.	EDTLOC F FUNC	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unexpended Balance - YTD Ac	2019-20 FYTD Activity
80	Tort					
1000	Revenue From Local Sources					
80R	1111 Current Year Levy	91,347	91,347		91,347	-662
80R	1112 First Prior Year Levy	89,293	89,293	93,202	-3,909	65,661
80R	1510 Interest on Investments	2,000	2,000		2,000	1,302
80R	1--- Revenue From Local Sources	182,640	182,640	93,202	89,438	66,301
8-R	----	182,640	182,640	93,202	89,438	66,301
	Tort					

FDTLOC FUNC	FDTLOC F FUNC	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unexpended Balance - YTD AC	2019-20 FYTD Activity
Grand Revenue		57,485,434	57,485,434	26,740,902	30,744,535	24,056,680

Number of Accounts: 126

End of report

Community Consolidated SD 46
Expenditure Multi-Year Variance Report (Date: 11/2020)

FD OBJ OBJ	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
	Revised Budget	Revised Budget	Original Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budget	FYTD & Budget	FYTD & Budget	FYTD & Budget	FYTD & Budget	FYTD & Budget
20	Operations/Maintenance Fund											
20 1---	Salaries	933,733	971,823	1,013,903	382,616	388,367	398,655	40,98	39,96	39,32		
20 2---	Benefits	236,680	246,028	225,179	94,333	95,999	96,754	39,86	39,02	42,97		
20 3---	Purchased Services	1,017,107	1,060,143	1,004,500	310,730	292,811	370,721	30,55	27,62	36,91		
20 4---	Supplies And Materials	1,001,250	751,675	771,000	237,652	288,802	182,915	23,74	38,42	23,72		
20 5---	Capital Outlay	315,000	600,000	522,500	13,367	528,279	2,738	4,24	88,05	0,52		
20 6---	Other Objects	128,584	1,523,942	500,500	23,732	1,173,781		18,46	77,02			
20 7---	Equipment between 500-2000	10,000	5,000	13,000			7,000			53,85		
2- ----	Operations/Maintenance Fund	3,642,354	5,158,611	4,050,582	1,062,430	2,768,039	1,058,783	29,17	53,66	26,14		

FD OBJ OBJ	Transportation Fund	2018-19		2019-20		2020-21		2018-19		2019-20		2020-21		2018-19		2019-20		2020-21	
		Revised Budget	Revised Budget	Original Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity
40																			
40 1---	Salaries	47,882	20,113	21,121	6,799		8,641	14.20										40.91	
40 2---	Benefits	8,651	4,422	6,048	1,306		1,169	15.10										19.33	
40 3---	Purchased Services	2,661,200	2,327,601	2,741,734	703,124	832,692	953,842	26.42								35.77		34.79	
40 4---	Supplies And Materials	185,500	180,530	161,000	37,721	42,032	3,668	20.33								23.28		2.28	
40 6---	Other Objects			100,000															
4- ----	Transportation Fund	2,903,233	2,532,666	3,029,903	748,950	874,724	967,320	25.80								34.54		31.93	

Community Consolidated SD 46
Expenditure Multi-Year Variance Report (Date: 11/2020)

2:21 PM

12/07/20

PAGE:

5

FD	OBJ	OBJ	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
			Revised Budget	Revised Budget	Original Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budget	FYTD & Budget	FYTD & Budget
50			IMRF - FICA - Medicare								
50	2---	Benefits	1,475,717	1,575,320	1,585,076	447,919	459,980	454,571	30.35	29.20	28.68
50	6---	Other Objects			50,000						
5-	----	IMRF - FICA - Medicare	1,475,717	1,575,320	1,635,076	447,919	459,980	454,571	30.35	29.20	27.80

		2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
		Revised Budget	Revised Budget	Original Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budget	FYTD & Budget	FYTD & Budget

FD OBJ OBJ Capital Projects

60

60 5--- Capital Outlay

5,967,288

400,000

3,560,310

59.66

6- ---- Capital Projects

5,967,288

400,000

3,560,310

59.66

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FD	OBJ	OBJ	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
			Revised Budget	Revised Budget	Original Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budget	FYTD & Budget	FYTD & Budget
80		Tot									
80	3---	Purchased Services	163,746	172,343	189,100	163,746	171,893	188,629	100.00	99.74	99.75
8-	----	Tot	163,746	172,343	189,100	163,746	171,893	188,629	100.00	99.74	99.75

FD OBJ OBJ	2018-19		2019-20		2020-21		2018-19		2019-20		2020-21		2018-19		2019-20		2020-21	
	Revised Budget	Original Budget	Revised Budget	Original Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity
	59,231,044	60,176,186	57,437,017	60,176,186	20,818,303	17,216,760	15,853,922	35.15	29.97									
Grand Expense Totals																		

Number of Accounts: 1717

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

FYTD	LOC	FUNC	F FUNC	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
				Revised Budget	Revised Budget	Revised Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budg	FYTD & Budg	FYTD & Budg
10			Education Fund									
1000			Revenue From Local Sources									
10R	1111		Current Year Levy	11,244,300	10,412,797	11,444,081	632,380	-113,260		5.62	-1.09	
10R	1112		First Prior Year Levy	10,646,038	10,899,643	11,186,830	10,205,756	10,961,547	11,674,509	95.86	100.57	104.36
10R	1230		Corporate Personal Proper	45,000	59,000	49,600	4,063	34,440		9.03	58.37	
10R	1311		Tuition from Pupils or Pa				3,308	-411	-83			
10R	1321		Summer Academy	30,000	30,000	30,000		-1		0.00		
10R	1322		ELL SUMMER SCHOOL	1,100								
10R	1341		Special Education Tuition	22,000	27,000	14,000	15,812	19,463	4,847	71.87	72.08	34.62
10R	1510		Interest on Investments	115,000	130,000	88,000	75,911	79,272	10,329	66.01	60.98	11.74
10R	1611		Sales to Pupils - Lunch	325,000	250,000	230,000	132,424	108,416	4,146	40.75	43.37	1.80
10R	1620		Sales to Adults	1,500	1,107	1,000	459	575		30.63	51.98	
10R	1720		Fees-Sport	79,000	55,000	35,000	39,179	38,824	950	49.59	70.59	2.71
10R	1721		Fees-Ext. Curr Activities	50,000	50,500	29,000	15,226	28,284		30.45	56.01	
10R	1722		Fees- Band/Chorus	11,000	6,500	5,000	2,915	5,386		26.50	82.85	
10R	1723		Science Olympiad	15,500	5,100	3,000	5,440	3,680		35.10	72.16	
10R	1724		Misc Fees/Deposits	13,100	13,500	5,000	11,765	10,169	88	89.81	75.33	1.76
10R	1726		Field Trip Admittance Fee	95,950	14,400		3,475	6,612	17	3.62	45.92	
10R	1811		Regular Textbook Rental	205,500	184,950	352,000	76,430	35,328	154,683	37.19	19.10	43.94
10R	1829		Novels - MS Students	41,000	35,750		13,745	5,410	340	33.52	15.13	52.00
10R	1920		Private Contribution/Dona			10,000			5,200			
10R	1950		Refund-Prior Year Expense	15,000	10,800	5,000	6,503	5,365		43.35	49.67	
10R	1993		Technology	205,500	245,485	82,700	76,555	46,347	1,761	37.25	18.88	2.13
10R	1994		Graduation Fees					48				
10R	1995		Chronebook Repairs		1,175	2,100		715	463		60.85	22.05
10R	1999		Other	20,000	75,000	155,000	5,815	52,690	18,695	29.07	70.25	12.06
10R	1---		Revenue From Local Source	23,181,488	22,507,707	23,727,311	11,327,161	11,328,899	11,875,945	48.86	50.33	50.05
3000			Revenue From State Sources									
10R	3001		General State Aid	12,590,207	13,534,029	13,534,030	4,579,428	4,920,295	4,923,104	36.37	36.35	36.38
10R	3100		Special Ed Private Tuitio	432,000	312,044	415,000			221,856		0.00	53.46
10R	3120		Special Ed Orphanage	8,500	10,574	20,000		10,574	100,477		100.00	502.39
10R	3145		Special Ed Summer School	20,000	20,600	10,000						
10R	3305		Bilingual Ed TPI	76,767								
10R	3360		Lunch and Breakfast	5,500	4,000	5,000		1,042	2,281		26.05	45.62
10R	3705		Early Childhood		214,588	213,090	-396		30,658			14.39
10R	3800		State Library Grant	2,350	2,750	3,000		2,743	2,682		99.74	89.40

FDTLOC FUNC.	F FUNC.	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
10	Education Fund									
3000	Revenue From State Sources									
10R	3999	Other State Rev					1,050			
10R	3---	Revenue From State Source	13,135,324	14,098,585	14,200,120	4,931,911	5,282,108	34.86	34.98	37.20
4000	Revenue From Federal Sources									
10R	4210	School Lunch Program	350,000	325,000	350,000	117,245	829	32.10	36.08	0.24
10R	4220	School Breakfast	75,000	68,000	75,000	22,649	458	34.27	33.31	0.61
10R	4225	Summer Food Service			40,000		105,996			264.99
10R	4300	Title I	253,971	319,115	345,515	14,775	136,444	8.98	4.63	36.60
10R	4400	Title IV			16,968					
10R	4600	IDEA PreK Grant	40,308	95,688	26,385	13,337		33.09	0.00	
10R	4620	IDEA Regular Grant	477,031	565,863	786,175	80,302	116,017	16.83	0.00	14.76
10R	4625	IDEA Room and Board		154,915	170,000	26,955	39,258		24.23	23.09
10R	4905	Emergency Immigrant Assis		6,600	6,600	767	301		4.56	
10R	4909	Title III LIP/LEP	56,700	58,016	61,317	17,982	37,126	14.81	30.99	60.55
10R	4932	Title II Teacher Quality	103,792	81,648	66,761	3,518	11,137		4.31	16.68
10R	4991	Medicaid-Admin Outreach	70,000	70,000	70,000	113	75,713	38.37	0.16	108.16
10R	4992	Medicaid-Fee for Service	350,000	375,000	375,000	58,984	131,314	25.02	15.73	35.02
10R	4998	Other Federal Programs		241,000	625,000		192,817			30.85
10R	4999	Other Federal					7,599			
10R	4---	Revenue From Federal Sour	1,776,802	2,360,845	3,014,721	273,101	844,708	22.79	11.57	28.02
1-R	----	Education Fund	38,093,614	38,967,137	40,942,152	16,533,911	18,002,761	42.82	42.43	43.97

EDTLOC FUNC	F FUNC	2018-19 Revised Budget	2019-20 Revised Budget	2020-21 Revised Budget	2018-19 FYTD Activity	2019-20 FYTD Activity	2020-21 FYTD Activity	2018-19 FYTD & Budg	2019-20 FYTD & Budg	2020-21 FYTD & Budg
30	Debt Service									
1000	Revenue From Local Sources									
30R	1111 Current Year Levy	3,917,926	3,540,812	3,808,812	224,462	-39,401		5.73	-1.11	
30R	1112 First Prior Year Levy	3,797,682	3,791,724	3,823,130	3,622,511	3,813,804	3,989,769	95.39	100.58	104.36
30R	1510 Interest on Investments	31,000	56,000	40,000	35,830	35,286	4,746	115.58	63.01	11.87
30R	1--- Revenue From Local Source	7,746,608	7,388,536	7,671,942	3,882,803	3,809,689	3,994,515	50.12	51.56	52.07
3-R	--- Debt Service	7,746,608	7,388,536	7,671,942	3,882,803	3,809,689	3,994,515	50.12	51.56	52.07

FY	LOC	FUNC	F F	FUNC	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
					Revised Budget	Revised Budget	Revised Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budg	FYTD & Budg	FYTD & Budg
40				Transportation Fund									
1000				Revenue From Local Sources									
40R	1111			Current Year Levy	722,566	551,921	691,267	32,907	-6,163		4.55	-1.12	
40R	1112			First Prior Year Levy	553,978	555,895	675,726	531,068	596,583	705,210	95.86	107.32	104.36
40R	1415			FIELD TRIP REVENUE	31,500	32,162	16,000	3,500	2,117		11.11	6.58	
40R	1510			Interest on Investments	3,500	11,000	8,000	2,639	6,257	2,115	75.39	56.89	26.44
40R	1999			Other		300	1,000	260	3,213			1,071.16	
40R	1---			Revenue From Local Source	1,311,544	1,151,278	1,391,993	570,374	602,007	707,325	43.49	52.29	50.81
3000				Revenue From State Sources									
40R	3500			Transportation-Regular	625,000	482,035	575,000		208,718	330,583		43.30	57.49
40R	3510			Transportation - SpEd	1,020,000	689,000	928,000		272,313	474,563		39.52	51.14
40R	3705			Early Childhood	40,000								
40R	3---			Revenue From State Source	1,685,000	1,171,035	1,503,000		481,031	805,146		41.08	53.57
4000				Revenue From Federal Sources									
40R	4300			Title I	9,000	9,000							
40R	4909			Title III LIP/LEP	11,000	3,301							
40R	4---			Revenue From Federal Sour	20,000	12,301							
4-R	----			Transportation Fund	3,016,544	2,334,614	2,894,993	570,374	1,083,038	1,512,471	18.91	46.39	52.24

FDTLOC FUNC	F FUNC	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
		Revised Budget	Revised Budget	Revised Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budg	FYTD & Budg	FYTD & Budg
50	IMRF - FICA - Medicare									
1000	Revenue From Local Sources									
50R	Current Year Levy	322,377	292,145	370,322	17,742	-3,566		5.50	-1.22	
50R	First Prior Year Levy	298,688	343,132	361,996	286,336	759,933	377,775	95.86	221.47	104.36
50R	Current Year Levy SS	381,873	367,396	419,699	22,312	-4,075		5.84	-1.11	
50R	First Prior Year Levy SS	375,625	392,151	410,262	360,091		428,156	95.86		104.36
50R	Current Year Levy Other	25,211	19,778	19,259	1,333	-210		5.29	-1.06	
50R	First Prior Year Levy Oth	22,972	20,249	19,259	21,515		20,099	93.66		104.36
50R	Corporate Personal Proper	65,000		75,000	17,323	25,108	57,276	26.65		76.37
50R	Interest on Investments	5,500	10,000	6,000	4,639	5,274	833	84.34	52.74	13.89
50R	Revenue From Local Source	1,497,246	1,444,851	1,681,797	731,291	782,464	884,139	48.84	54.16	52.57
5-R	IMRF - FICA - Medicare	1,497,246	1,444,851	1,681,797	731,291	782,464	884,139	48.84	54.16	52.57

FDTLLOC FUNC F FUNC	2018-19 Revised Budget	2019-20 Revised Budget	2020-21 Revised Budget	2018-19 FYTD Activity	2019-20 FYTD Activity	2020-21 FYTD Activity	2018-19 FYTD & Budg	2019-20 FYTD & Budg	2020-21 FYTD & Budg
60	Capital Projects								
1000	Revenue From Local Sources								
60R 1510	Interest on Investments	15,000		1,000	15,392	533	2,936	102.61	293.60
60R 1930	Impact Fees		5,000	5,000	6,819				
60R 1---	Revenue From Local Source	15,000	5,000	6,000	22,211	533	2,936	148.08	48.93
7000	Other Financing Sources								
60R 7800	Other Sources	5,955,000		4,000,000				67.17	
60R 7---	Other Financing Sources	5,955,000		4,000,000				67.17	
6-R ----	Capital Projects	5,970,000	5,000	6,000	4,022,211	533	2,936	10.65	48.93

FUND	FUND	2018-19		2019-20		2020-21		2018-19		2019-20		2020-21		2018-19		2019-20		2020-21	
		Revised Budget	Revised Budget	Revised Budget	Revised Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity
70	Working Cash Fund																		
1000	Revenue From Local Sources																		
70R	1111 Current Year Levy	12,663		3	49	659	-1							5.20		-32.68			
70R	1112 First Prior Year Levy	11,095	12,057			10,636	3							95.86		0.03			
70R	1510 Interest on Investments	24,000	35,000		23,000	17,830	20,470					133		74.29		58.49		0.58	
70R	1--- Revenue From Local Source	47,758	47,060		23,049	29,125	20,472					136		60.98		43.50		0.59	
7-R	---- Working Cash Fund	47,758	47,060		23,049	29,125	20,472					136		60.98		43.50		0.59	

EDTLOC FUNC	F FUNC	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
		Revised Budget	Revised Budget	Revised Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budget	FYTD & Budget	FYTD & Budget
80	Tort									
1000	Revenue From Local Sources									
80R	1111 Current Year Levy	84,978	77,079	91,347	4,681	-662		5.51	-0.86	
80R	1112 First Prior Year Levy	78,806	63,724	89,293	75,546	65,661	93,202	95.86	103.04	104.38
80R	1510 Interest on Investments	650	3,000	2,000	1,136	1,302		174.73	43.40	
80R	1--- Revenue From Local Source	164,434	143,803	182,640	81,363	66,301	93,202	49.48	46.11	51.03
8-R	Tort	164,434	143,803	182,640	81,363	66,301	93,202	49.48	46.11	51.03

FUNDLOC FUNC. F FUNC	2018-19		2019-20		2020-21		2018-19		2019-20		2020-21		2018-19		2019-20		2020-21	
	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD & Budg	FYTD & Budg	FYTD & Budg	FYTD & Budg	FYTD & Budg	FYTD & Budg
Grand Revenue	60,057,790	54,338,213	57,485,434	27,421,393	24,056,680	26,740,902	45.66	44.27	46.52									

Number of Accounts: 139

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

FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
10		Education Fund					
10	1000	Wage-FlowThru	12,422	12,422	12,422	0	12,422
10	1100	Regular Wages	7,794	37,706	37,706	0	37,706
10	1110	Admin Reg	885,623	2,284,324	2,284,324	964,316	1,320,010
10	1120	Teacher Reg	4,994,146	21,073,080	21,073,080	5,201,570	15,871,512
10	1130	Coord. Salaries	40,502	173,625	173,625	43,639	129,986
10	1140	Aide/Supp Staff	1,122,717	4,095,064	4,095,064	1,135,909	2,959,155
10	1150	Sec Salaries	308,643	909,528	909,528	344,764	564,765
10	1220	Teach Temp	192,479	536,199	536,199	59,868	476,331
10	1320	Teacher-Supp	66,572	369,306	369,306	11,667	357,639
10	1340	Extra-Support	24,182	72,963	72,963	20	72,943
10	1---	Wage-FlowThru	7,655,080	29,564,217	29,564,217	7,761,753	21,802,469
10	2110	TRS	399,881	669,604	669,604	78,645	590,961
10	2113	Fed TRS	0	0	0	40,861	-40,861
10	2130	FICA	-38	0	0	0	0
10	2160	FLEX	160,618	593,862	593,862	155,474	438,388
10	2210	Life Insurance	6,255	22,345	22,345	6,155	16,193
10	2220	THIS	110,393	415,499	415,499	110,083	305,417
10	2230	Dental	19,948	72,413	72,413	19,958	52,458
10	2250	Disability	3,991	9,819	9,819	3,982	5,838
10	2260	Medical	859,205	2,872,020	2,872,020	845,820	2,026,200
10	2310	Tuition reimb	69,252	110,000	110,000	64,654	45,347
10	2320	Tuition reimb-	-1,403	15,000	15,000	0	15,000
10	2330	Tuition Reimburs	1,860	26,400	26,400	0	26,400
10	2331	Work Comp	0	178,070	178,070	178,070	0
10	2400	Travel Stipend	872	2,500	2,500	0	2,500
10	2---	Benefits	1,630,834	4,987,532	4,987,532	1,503,702	3,483,841
10	3100	Prof Tech Srv	344,457	1,790,000	1,790,000	545,616	1,103,169
10	3105	Field Trips	2,400	10,500	10,500	-3,690	14,190
10	3120	Software Suppor	2,384	0	0	3,798	-4,188
10	3140	Prf Dev Instr	20,705	63,714	63,714	8,356	25,541
10	3170	Audit	4,850	41,000	41,000	0	38,500
10	3180	Legal	38,095	125,000	125,000	25,364	99,637
10	3200	Prop Service	1,970	7,000	7,000	0	7,000
10	3240	Repair Svcs	309	5,000	5,000	0	5,000
10	3250	Rentals	356,590	700,575	700,575	371,185	329,390
10	3320	Travel	41,683	55,108	55,108	6,655	47,603
10	3400	Communication	9,588	18,050	18,050	2,426	15,624
10	3500	Advertising	41	500	500	223	277
10	3600	Printing	10,936	15,000	15,000	0	15,000
10	3800	Insurance	199,195	25,500	25,500	-140	25,640
10	3---	Purchased Servi	1,033,203	2,856,947	2,856,947	959,793	1,722,383
10	4100	Supplies	267,212	815,595	815,595	396,246	235,927
10	4200	Textbooks	17,991	105,000	105,000	285	99,012
10	4210	Novels	8,755	54,254	54,254	32,714	21,540
10	4300	Library Books	5,731	30,548	30,548	2,046	28,502
10	4700	Software	853	30,000	30,000	384	19,841
10	4---	Supplies And Ma	300,542	1,035,397	1,035,397	431,675	404,822
10	5500	Equip > 2000	0	51,500	51,500	8,128	38,976
10	5---	Capital Outlay	0	51,500	51,500	8,128	38,976
10	6400	Dues and Fees	15,644	31,825	31,825	12,429	19,396

FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
10		Education Fund					
10	6700	Tuition	1,058,377	3,708,000	3,708,000	1,582,840	2,125,160
10	6900	Misc	156,060	254,000	254,000	13,180	240,820
10	6901	Penalties/Fees	0	0	0	2,044	-2,044
10	6999	Cash Adj	335	0	0	0	0
10	6---	Other Objects	1,230,416	3,993,825	3,993,825	1,610,493	2,383,332
10	7000	Equip 500-2000	58,399	77,818	77,818	3,799	65,312
10	7---	Equip 500-2000	58,399	77,818	77,818	3,799	65,312
1-	----	Education	11,908,474	42,567,236	42,567,236	12,279,343	29,901,135
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FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
20		Operations/Maintenance Fund					
20	1180	Maint Reg	98,582	268,084	268,084	92,989	175,095
20	1190	Cust Reg	272,274	702,344	702,344	291,711	410,633
20	1380	OT Maint	4,470	11,933	11,933	469	11,464
20	1390	OT Custodian	13,041	31,542	31,542	13,486	18,056
20	1---	Wage-FlowThru	388,367	1,013,903	1,013,903	398,655	615,248
20	2190	Benefits	18,666	44,797	44,797	18,596	26,201
20	2210	Life Insurance	463	1,115	1,115	448	667
20	2230	Dental	1,944	4,656	4,656	1,793	2,863
20	2250	Disability	1,080	2,607	2,607	1,111	1,497
20	2260	Medical	73,846	165,074	165,074	67,863	97,212
20	2331	Work Comp	0	6,930	6,930	6,943	-13
20	2---	Benefits	95,999	225,179	225,179	96,754	128,427
20	3100	Prof Tech Srv	127,006	345,000	345,000	164,301	180,504
20	3210	Sanitation	12,542	27,000	27,000	1,547	25,453
20	3220	Cleaning	92,907	450,000	450,000	130,790	319,210
20	3250	Rentals	0	25,000	25,000	0	25,000
20	3320	Travel	0	500	500	0	500
20	3400	Communication	46,247	120,000	120,000	59,444	81,684
20	3700	Water/Sewer	14,109	37,000	37,000	14,639	24,187
20	3---	Purchased Servi	292,811	1,004,500	1,004,500	370,721	656,538
20	4100	Supplies	74,157	270,000	270,000	116,609	134,673
20	4640	Gasoline	1,942	15,000	15,000	2,422	12,578
20	4650	Natural Gas	1,385	125,000	125,000	22,501	102,499
20	4660	Electricity	211,318	361,000	361,000	41,383	319,617
20	4---	Supplies And Ma	288,802	771,000	771,000	182,915	569,367
20	5300	Build Improve	527,789	505,000	505,000	2,738	494,049
20	5400	Site	490	10,000	10,000	0	10,000
20	5500	Equip > 2000	0	7,500	7,500	0	7,500
20	5---	Capital Outlay	528,279	522,500	522,500	2,738	511,549
20	6000	Other Objects	0	400,000	400,000	0	400,000
20	6100	Principal	1,038,403	0	0	0	0
20	6200	Interest	134,970	0	0	0	0
20	6400	Dues and Fees	408	500	500	0	500
20	6900	Misc	0	100,000	100,000	0	100,000
20	6---	Other Objects	1,173,781	500,500	500,500	0	500,500
20	7000	Equip 500-2000	0	13,000	13,000	7,000	3,900
20	7---	Equip 500-2000	0	13,000	13,000	7,000	3,900
2-	----	O&M	2,768,039	4,050,582	4,050,582	1,058,783	2,985,529
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FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
30		Debt Service					
30	6001	DC Principal	0	518,334	518,334	128,407	389,927
30	6002	DC Interest	0	82,097	82,097	9,490	72,607
30	6100	Principal	310,000	1,212,387	1,212,387	45,000	1,167,387
30	6200	Interest	723,000	6,472,971	6,472,971	720,629	5,752,342
30	6400	Dues and Fees	650	18,500	18,500	1,750	16,750
30	6---	Other Objects	1,033,650	8,304,289	8,304,289	905,276	7,399,013
3-	----	Debt Service	1,033,650	8,304,289	8,304,289	905,276	7,399,013
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	5
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FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
50		IMRF - FICA - Medicare					
50	2000	Benefits	0	39,101	39,101	0	39,101
50	2120	IMRF	222,609	738,426	738,426	212,214	526,213
50	2130	FICA	122,682	384,926	384,926	125,531	259,396
50	2140	Medicare	114,689	422,623	422,623	116,826	305,797
50	2---	Benefits	459,980	1,585,076	1,585,076	454,571	1,130,507
50	6900	Misc	0	50,000	50,000	0	50,000
50	6---	Other Objects	0	50,000	50,000	0	50,000
5-	----	IMRF/SS	459,980	1,635,076	1,635,076	454,571	1,180,507
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FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
60		Capital Projects					
60	5300	Build Improve	0	400,000	400,000	0	400,000
60	5---	Capital Outlay	0	400,000	400,000	0	400,000
6-	----	Capital Project	0	400,000	400,000	0	400,000
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FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
80		Tort					
80	3800	Insurance	171,893	189,100	189,100	188,629	471
80	3---	Purchased Servi	171,893	189,100	189,100	188,629	471
8-	----	Tort	171,893	189,100	189,100	188,629	471
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FD	OBJ	OBJ	2019-20 FYTD Activity	2020-21 Original Budget	2020-21 Revised Budget	2020-21 FYTD Activity	Unencumbered Balance - FY Act
		Grand Expense T	17,216,760	60,176,186	60,176,186	15,853,922	43,929,238

Number of Accounts: 1635

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

FD	TLOC	FUNC	OBJ	SJ	SOURCE	LOC	SOURCE	November 2020-21 Monthly Activity	2020-21 FYTD Activity
11R010	1799	0000	00	000000	District Office			1.78	14.06
11R010	1799	0000	00	025010	District Office	Destination Imagination Club		0.00	0.00
11R010	1799	0000	00	063010	District Office	Retiree Recognition		0.00	0.00
11R010	1799	0000	00	099990	District Office	Treasurer Acct		0.00	0.00
11R010	----	----	--	-----	District Office			1.78	14.06
11R020	1799	0000	00	026220	Prairieview	Student Booksto		0.00	0.00
11R020	1799	0000	00	026320	Prairieview	Student Countil		0.00	0.00
11R020	1799	0000	00	026520	Prairieview	Memory Yearbook		0.00	38.00
11R020	1799	0000	00	053020	Prairieview	Social Fund		0.00	36.00
11R020	1799	0000	00	091020	Prairieview	Clubs		0.00	0.00
11R020	----	----	--	-----	Prairieview			0.00	74.00
11R025	1799	0000	00	052025	Early Childhood Center	ECC Convenience Account		0.00	0.00
11R025	----	----	--	-----	Early Childhood Center			0.00	0.00
11R030	1799	0000	00	026330	Avon	Student Council		0.00	0.00
11R030	1799	0000	00	026430	Avon	Year Book		0.00	0.00
11R030	1799	0000	00	026530	Avon	Avon Families In Need		0.00	0.00
11R030	1799	0000	00	053030	Avon	Social Fund		0.00	0.00
11R030	1799	0000	00	091030	Avon	Clubs		0.00	359.08
11R030	----	----	--	-----	Avon			0.00	359.08
11R040	1799	0000	00	014040	Middle School	Field Trips		0.00	0.00
11R040	1799	0000	00	023040	Middle School	Graduation Activities		0.00	0.00
11R040	1799	0000	00	026340	Middle School	Student Council		0.00	0.00
11R040	1799	0000	00	026540	Middle School	Yearbook		0.00	48.00
11R040	1799	0000	00	032140	Middle School	Athletic Boosters		0.00	5,901.84
11R040	1799	0000	00	035140	Middle School	Chorus		0.00	0.00
11R040	1799	0000	00	035240	Middle School	Fall Musical		0.00	0.00
11R040	1799	0000	00	035340	Middle School	Spring Play		0.00	2,587.50
11R040	1799	0000	00	035440	Middle School	Ski Club		0.00	0.00
11R040	1799	0000	00	035640	Middle School	Illuminations		0.00	0.00
11R040	1799	0000	00	035740	Middle School	Band		0.00	24.00
11R040	1799	0000	00	035840	Middle School	Science Olympiad		0.00	0.00
11R040	1799	0000	00	036840	Middle School	Casual for a Cause		0.00	0.00
11R040	1799	0000	00	038140	Middle School	Talent Show		0.00	0.00
11R040	1799	0000	00	038240	Middle School	GMS Conference Exp		0.00	0.00
11R040	1799	0000	00	044040	Middle School	Community Night		0.00	0.00
11R040	1799	0000	00	052040	Middle School	Social Fund		0.00	0.00
11R040	1799	0000	00	091040	Middle School	Clubs		24.00	246.00
11R040	----	----	--	-----	Middle School			24.00	8,807.34
11R050	1799	0000	00	026250	Woodview	WV School Store		0.00	0.00
11R050	1799	0000	00	026350	Woodview	Student Countil		0.00	0.00
11R050	1799	0000	00	026550	Woodview	Yearbook		0.00	0.00
11R050	1799	0000	00	041050	Woodview	Design Team		0.00	0.00
11R050	1799	0000	00	052050	Woodview	Social Fund		0.00	0.00
11R050	1799	0000	00	091050	Woodview	Clubs		0.00	0.00
11R050	----	----	--	-----	Woodview			0.00	0.00
11R060	1799	0000	00	011060	Meadowview	Yearbook		0.00	0.00
11R060	1799	0000	00	026260	Meadowview	Student Bookstore		0.00	0.00
11R060	1799	0000	00	026360	Meadowview	Student Council		0.00	0.00
11R060	1799	0000	00	052060	Meadowview	Social Fund		0.00	0.00
11R060	1799	0000	00	053060	Meadowview	Pop Money		0.00	0.00
11R060	1799	0000	00	091060	Meadowview	Clubs		0.00	0.00
11R060	----	----	--	-----	Meadowview			0.00	0.00
11R080	1799	0000	00	026380	Frederick School	Student Council		0.00	0.00
11R080	1799	0000	00	026580	Frederick School	Yearbook		0.00	0.00
11R080	1799	0000	00	032380	Frederick School	Clubs		0.00	0.00
11R080	1799	0000	00	033080	Frederick School	Band Boosters		0.00	0.00
11R080	1799	0000	00	064080	Frederick School	Frederick Kick-Off Camp		0.00	0.00

PDTLOC	FUNC	OBJ	SJ	SOURCE	LOC	SOURCE	November 2020-21 Monthly Activity	2020-21 FYTD Activity
11R080	1799	0000	00	091080	Frederick School	Curriculum Enhancement	72.00	127.00
11R080	----	----	--	-----	Frederick School		72.00	127.00
11R100	1799	0000	00	263100	Park Campus West	Student Council	0.00	0.00
11R100	1799	0000	00	265100	Park Campus West	Yearbook	0.00	0.00
11R100	1799	0000	00	353100	Park Campus West	Alumni-PC	0.00	0.00
11R100	1799	0000	00	440100	Park Campus West	Friday Night Out	0.00	0.00
11R100	1799	0000	00	520100	Park Campus West	Social Fund	0.00	0.00
11R100	1799	0000	00	910100	Park Campus West	Clubs	0.00	0.00
11R100	----	----	--	-----	Park Campus West		0.00	0.00
11E000	0000	0000	00	000000			0.00	0.00
11E000	----	----	--	-----	*		0.00	0.00
11E010	1999	6990	00	025010	District Office	Destination Imagination Club	0.00	0.00
11E010	1999	6990	00	063010	District Office	Retiree Recognition	0.00	0.00
11E010	1999	6990	00	099990	District Office	Treasurer Acct	0.00	0.00
11E010	----	----	--	-----	District Office		0.00	0.00
11E020	1999	6990	00	026220	Prairieview	Student Booksto	0.00	0.00
11E020	1999	6990	00	026320	Prairieview	Student Countil	0.00	0.00
11E020	1999	6990	00	026520	Prairieview	Memory Yearbook	0.00	0.00
11E020	1999	6990	00	053020	Prairieview	Social Fund	0.00	0.00
11E020	1999	6990	00	091020	Prairieview	Clubs	0.00	0.00
11E020	----	----	--	-----	Prairieview		0.00	0.00
11E030	1999	6990	00	026330	Avon	Student Council	0.00	0.00
11E030	1999	6990	00	026430	Avon	Year Book	0.00	0.00
11E030	1999	6990	00	026530	Avon	Avon Families In Need	0.00	0.00
11E030	1999	6990	00	053030	Avon	Social Fund	0.00	0.00
11E030	1999	6990	00	091030	Avon	Clubs	0.00	0.00
11E030	----	----	--	-----	Avon		0.00	0.00
11E040	1999	6990	00	014040	Middle School	Field Trips	0.00	0.00
11E040	1999	6990	00	023040	Middle School	Graduation Activities	0.00	0.00
11E040	1999	6990	00	026340	Middle School	Student Council	0.00	0.00
11E040	1999	6990	00	026540	Middle School	Yearbook	0.00	0.00
11E040	1999	6990	00	032140	Middle School	Athletic Boosters	0.00	0.00
11E040	1999	6990	00	035140	Middle School	Chorus	0.00	0.00
11E040	1999	6990	00	035240	Middle School	Fall Musical	0.00	0.00
11E040	1999	6990	00	035340	Middle School	Spring Play	0.00	0.00
11E040	1999	6990	00	035440	Middle School	Ski Club	0.00	0.00
11E040	1999	6990	00	035640	Middle School	Illuminations	0.00	0.00
11E040	1999	6990	00	035840	Middle School	Science Olympiad	0.00	0.00
11E040	1999	6990	00	038140	Middle School	Talent Show	0.00	0.00
11E040	1999	6990	00	038240	Middle School	GMS Conference Exp	0.00	0.00
11E040	1999	6990	00	052040	Middle School	Social Fund	0.00	69.90
11E040	1999	6990	00	091040	Middle School	Clubs	0.00	0.00
11E040	----	----	--	-----	Middle School		0.00	69.90
11E050	1999	6990	00	026350	Woodview	Student Countil	0.00	0.00
11E050	1999	6990	00	041050	Woodview	Design Team	0.00	0.00
11E050	1999	6990	00	052050	Woodview	Social Fund	0.00	0.00
11E050	1999	6990	00	091050	Woodview	Clubs	0.00	0.00
11E050	----	----	--	-----	Woodview		0.00	0.00
11E060	1999	6990	00	011060	Meadowview	Yearbook	0.00	0.00
11E060	1999	6990	00	026260	Meadowview	Student Bookstore	0.00	0.00
11E060	1999	6990	00	026360	Meadowview	Student Council	0.00	0.00
11E060	1999	6990	00	052060	Meadowview	Social Fund	0.00	71.95
11E060	1999	6990	00	053060	Meadowview	Pop Money	0.00	0.00
11E060	1999	6990	00	091060	Meadowview	Clubs	0.00	0.00
11E060	----	----	--	-----	Meadowview		0.00	71.95
11E080	1999	6990	00	026380	Frederick School	Student Council	0.00	0.00
11E080	1999	6990	00	032380	Frederick School	Clubs	0.00	0.00

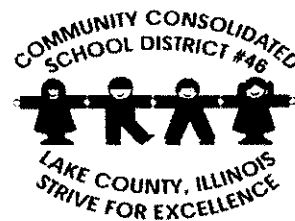
<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>SOURCE</u>	<u>LOC</u>	<u>SOURCE</u>	November 2020-21 <u>Monthly Activity</u>	2020-21 <u>FYTD Activity</u>
11E080	1999	6990	00	033080	Frederick School	Band Boosters	0.00	396.00
11E080	1999	6990	00	064080	Frederick School	Frederick Kick-Off Camp	0.00	0.00
11E080	1999	6990	00	091080	Frederick School	Curriculum Enhancement	30.00	30.00
11E080	1999	6999	00	026580	Frederick School	Yearbook	0.00	2,172.50
11E080	----	----	--	-----	Frederick School		30.00	2,598.50
11E100	1999	6990	00	263100	Park Campus West	Student Council	0.00	0.00
11E100	1999	6990	00	265100	Park Campus West	Yearbook	0.00	889.00
11E100	1999	6990	00	440100	Park Campus West	Friday Night Out	0.00	834.54
11E100	1999	6990	00	520100	Park Campus West	Social Fund	0.00	0.00
11E100	1999	6990	00	910100	Park Campus West	Clubs	0.00	0.00
11E100	----	----	--	-----	Park Campus West		0.00	1,723.54
Grand Revenue Totals							97.78	9,381.48
Grand Expense Totals							30.00	4,463.89
Grand Totals							67.78	4,917.59
							Profit	Profit

Number of Accounts: 107

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

Action Items

Community Consolidated School District 46



565 Frederick Road • Grayslake • Illinois • 60030 (847) 223-3650 FAX (847) 223-3695

December 16, 2020

TO: Board of Education, CCSD46

Dr. Lynn Glickman, Superintendent

FROM: Jane Lair McGowan, Interim Director of Finance

SUBJECT: 2020 Tax Levy

BACKGROUND

The Board of Education annually approves a property tax levy that is limited by the following items: Voter approved maximum tax rates, Illinois School Code maximum tax rates and Lake County Property Tax Extension Limiting Rate. CCSD46 must file the adopted property tax levy with the Lake County Clerk's Office no later than the last Tuesday in December each year. At the November 18th Board Meeting, the Board of Education approved the Resolution of Estimated Tax Levy for 2020. Although the District is not required to hold a Truth In Taxation public hearing on the Tax Levy, it is the desire of the Board of Education to conduct such a public hearing in an effort to operate with transparency and to provide citizens of CCSD46 the opportunity to make comments to the Board regarding the annual tax levy. The levy will be approved after the hearing at the December 16th Board of Education Meeting.

ADMINISTRATIVE CONSIDERATION

The Administration has prepared a 2020 Proposed Property Tax Levy based upon information known to date and estimates with regard to needed information unknown at the time, such as new property added to tax rolls, percentage increase to existing property on tax rolls, and the State equalization factor for Lake County. This serves as the preliminary estimate of the 2020 Property Tax Levy as required by Illinois State Statutes.

The Truth in Taxation Act requires the Board of Education to determine a proposed levy amount at least twenty days prior to final adoption of the property tax levy. If the proposed aggregate levy, which excludes the Debt Service levy, exceeds 105% of the prior year aggregate extension, then a public hearing must be held prior to levy adoption. The Tax Levy for 2020 will not exceed 105% of the prior year aggregate extension; however, the Board of Education will hold a public hearing prior to the regular Board Meeting on December 16.

The public hearing should be held in conjunction with a regularly scheduled board meeting. A notice of public hearing on the proposed levy was published in a newspaper with general circulation within the school district. The notice may not be published more than fourteen days nor less than seven days prior to the public hearing. (35ILCS200/18-80). The final levy amount must be adopted and filed with the County Clerk on or before the last Tuesday in December.

Based on these requirements, the following levy calendar is specified.

November 18, 2020	Presentation of the Estimated 2020 Levy at a regularly scheduled board meeting. The presentation of the proposed levy must be made no less than 20 days prior to levy adoption. (35 ILCS 200/18-60).
December 9, 2020	Publish Notice of Proposed Property Tax Increase not more than 14 days nor less than 7 days prior to the date of the public hearing. (35 ILCS 200/18-80)
December 16, 2020	Public Hearing on 2020 Levy Adopt final 2020 Aggregate Tax Levy
December 29, 2020	Certificate of Tax Levy (ISBE 50-20) must be filed with the County Clerk on or before the last Tuesday in December (35 ILCS 200/18-150).

The tax levy sets forth the maximum dollar amount that can be received from property taxes in a given year. In addition to individual rate limits in the Operations & Maintenance and Special Education funds, the tax levy is subject to the limitations of the Property Tax Limitation Law (PTELL), otherwise known as the tax cap, and restricts the growth in property tax revenue to the lesser of 5% or the annual change in the U.S. Consumer Price Index for the previous calendar year, excluding new property.

2019 Change in Consumer Price Index 2.3%

The levy is filed by fund but limited in aggregate by the Property Tax Extension Limitation Legislation and excludes the Debt Service Fund. Since the implementation of PTELL in Lake County in 1991, the District's goal has been to levy the maximum amount allowable under the specifications of PTELL in order to generate revenues sufficient to meet increasing operating costs. Approved bond and interest levies, along with the value of new property, are exempt from the tax cap.

At the time of the levy preparation, several data elements are not yet known. In order to prepare a levy request that allows for potential limitations due to fund rate limits or the PTELL limit, data elements must be estimated. As such, estimates are used for Equalized Assessed Valuation (EAV) and the value of new property. It is important these estimates be somewhat liberal in order to ensure that the maximum property tax revenue allowable by law be extended to the District. New property includes improvements or additions that increase the assessed value of the real property during the levy year. As is typical in most counties, the District does not receive any data on new construction from Lake County until the following year.

If the District fails to request a levy sufficient to capture new growth and changing EAV, the revenue that would have been generated by new property or allowable under the rate cap, will be permanently lost. Therefore, it is common practice for a school district in Lake County to levy an amount in excess of what the District actually anticipates, in order to maintain the maximum tax rate the district is entitled to and to capture the tax receipts on all new property (EAV) within the maximum allowable aggregate extension.

The Truth in Taxation notice informs the public about the estimated amounts to be levied and allows the public an opportunity to ask questions and give input at a public hearing.

On November 18th, the Board of Education took action to authorize a Truth in Taxation hearing.

The 2020 Tax Levy on equalized assessed value of property in CCSD 46 represents an increase of 2.99% over the 2019 aggregate extension:

Fund	2020 Levy Amount
Education	\$23,350,000
Operations & Maintenance	\$3,550,000
Transportation	\$1,425,000
IMRF	\$760,000
FICA/Medicare	\$855,000
Tort	\$190,000
SEDOL - IMRF	\$41,646
Total 2020 Aggregate Levy	\$30,181,646

The proposed tax levy is required to fund the 2021-22 fiscal budget. Because EAV and growth in new property are unknown at the time of levy preparation, more liberal estimates must be made. The proposed 2020 levy request represents a 2.99% increase over the 2019 final levy extension. The anticipated 2020 extension by the county clerk is projected to be an increase of 2.42%, of which 2.3% is the increase related to CPI and 0.12% due to anticipated growth in new property.

BOARD RECOMMENDATION

BE IT RESOLVED: The Board of Education approve the 2020 aggregate levy, as presented for \$30,181,646.

Original: ☒ x
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
(217) 785-8779

CERTIFICATE OF TAX LEVY

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

District Name	District Number	County
Community Consolidate School District	0---46	Lake

Amount of Levy

Educational	\$ 23,350,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 3,550,000	Tort Immunity	\$ 190,000
Transportation	\$ 1,425,000	Special Education	\$
Working Cash	\$ 10,000	Leasing	\$
Municipal Retirement	\$ 760,000	Other	\$
Social Security	\$ 855,000	Other	\$ 41,646
		Total Levy	\$ 30,181,646

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 23,350,000 dollars to be levied as a special tax for educational purposes; and
the sum of 3,550,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,425,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 10,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 760,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 855,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 190,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 0 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 41,646 dollars to be levied as a special tax for SEDOL IMRF
on the taxable property of our school district for the year _____.

Signed this 16 day of December 20 20.

(President)

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

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

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

5

(Detach and Return to School District)

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

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

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

(Signature of County Clerk)

(Date)

(County)

**RESOLUTION REGARDING AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2020**

WHEREAS, the Board of Education on November 18th, 2020, determined the amounts of taxes necessary to be levied for the year 2020.

WHEREAS, the aggregate amount of property taxes extended or estimated to be extended exclusive of election or debt service for 2019 was:

Educational Purposes	\$ 22,714,296
Operations and Maintenance Purposes	\$ 3,430,058
Transportation Purposes	\$ 1,327,027
Working Cash Fund Purposes	\$ 7
Illinois Municipal Retirement Fund Purposes	\$ 735,015
Social Security/Medicare Purposes	\$ 833,017
Tort Immunity	\$ 181,306
SEDOL/IMRF	\$ 39,105
TOTAL	\$ 29,304,831

WHEREAS, it is hereby determined that the amount of taxes necessary to be raised by taxation for the year exclusive of election and debt service for 2020 is as follows:

Educational Purposes	\$ 23,350,000
Operations and Maintenance Purposes	\$ 3,550,000
Transportation Purposes	\$ 1,425,000
Working Cash Fund Purposes	\$ 10,000
Illinois Municipal Retirement Fund Purposes	\$ 760,000
Social Security/Medicare Purposes	\$ 855,000
Tort Immunity Purposes	\$ 190,000

SEDOL/IMRF

\$ 41,646

TOTAL

\$ 30,181,646

WHEREAS, the aggregate amount of property taxes extended for the debt service purpose for 2019 was \$7,762,672; and it is hereby determined that the amount of taxes to be levied for debt service purposes for 2020 is \$7,657,056;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, Community Consolidated District No. 46, County of Lake, State of Illinois as follows:

Section 1: The aggregate amount of taxes to be levied exclusive of debt service for the year 2020 is \$30,181,646.

Section 2: The aggregate amount of taxes to be levied exclusive of debt service for the year 2020 does not exceed 105% of the taxes extended by the district in the year 2019.

Section 3: The aggregate amount of taxes to be levied for the year for 2020 for debt service is \$7,657,056. This represents a 1.36% decrease from the debt service taxes extended for 2019.

Section 4: This resolution shall be in full force and effect forthwith upon its passage.

Roll call of votes _____aye _____nay _____absent

ADOPTED this 16th day of December, 2020.

BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
COUNTY OF LAKE
STATE OF ILLINOIS

ATTEST:

By: _____
President

Secretary

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, _____, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION REGARDING THE AMOUNT OF TAXES LEVIED FOR THE YEAR 2020

adopted at a regular meeting of the Board of Education of said School District held on the 16th day of December, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 16th day of December, 2020.

Secretary, Board of Education,
Community Consolidated School District No. 46
Lake County, Illinois

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Community Consolidated School District Number 46, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$41,646 to be levied as a special tax for its contribution to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

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

Roll call of votes ____aye ____nay ____absent

Adopted this 16th day of December, 2020.

President, Board of Education
Community Consolidated School District No. 46

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, _____, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

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

adopted at a regular meeting of the Board of Education of said School District held on the 16th day of December, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 16th day of December, 2020.

Secretary, Board of Education,
Community Consolidated School District No. 46
Lake County, Illinois

RESOLUTION TO LEVY WORKING CASH TAX

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR WORKING CASH PURPOSES

WHEREAS, the Board of Education is authorized by 35ILCS 200/18-55 of the Illinois School Code to levy, by proper resolution, an annual tax for special purposes; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Community Consolidated School District Number 46, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$10,000 to be levied as a special tax for Working Cash purposes.

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

Roll call of votes ____aye ____nay ____absent

Adopted this 16th day of December, 2020.

President, Board of Education
Community Consolidated School District No. 46

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, _____, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY WORKING CASH TAX

adopted at a regular meeting of the Board of Education of said School District held on the 16th day of December, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 16th day of December, 2020.

Secretary, Board of Education,
Community Consolidated School District No. 46
Lake County, Illinois

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR TORT PURPOSES**

WHEREAS, the Board of Education is authorized by 35ILCS 200/18-55 of the Illinois School Code to levy, by proper resolution, an annual tax for TORT purposes; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Community Consolidated School District Number 46, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$190,000 to be levied as a special tax for TORT purposes.

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

Roll call of votes ____aye ____nay ____absent

Adopted this 16th day of December, 2020.

President, Board of Education
Community Consolidated School District No. 46

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, _____, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

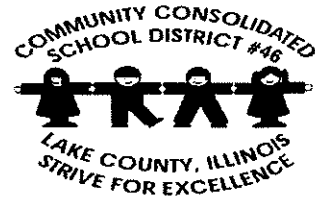
RESOLUTION TO LEVY TORT TAX

adopted at a regular meeting of the Board of Education of said School District held on the 16th day of December, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 16th day of December, 2020.

Secretary, Board of Education,
Community Consolidated School District No. 46
Lake County, Illinois

Community Consolidated School District 46



565 Frederick Road • Grayslake • Illinois • 60030 (847) 223-3650 FAX (847) 223-3695

To: Board of Education

From: Chris Wolk

Date: December 2, 2020

Memo: 20-21 Seniority List

Background

Annually the Board of Education approves both the Certified and PSRP Seniority Lists. These reports have been reviewed by the Union Leadership earlier in the year and recently by the staff. The Certified Seniority list is in chronological order based on date of hire with endorsement areas identified for each individual. The PSRP list is set up by job title, and within each title staff are listed in chronological order based on date of hire.

Administrative Considerations

The attached reports have been reviewed by the Union Leadership and staff as a whole to ensure accuracy.

Recommendation

It is recommended that the Board approve the attached reports.

BOARD RECOMMENDATION

BE IT RESOLVED: The CCSD 46 Board of Education approves the Certified and PSRP Seniority Lists.

Hire Date	Hire Time	Last Name	First Name	License Type	Current License	Expiration	Grade Level	Endorsement(s)
07/16/1987		Ivin	Colleen	PEL	Y	06/30/2022	K-4th	READ ELEM SCGE SREA
07/07/1988		Lowy	Tamara	PEL	Y	06/30/2022	K-9th	ELEM SCGE LA SOSC
06/12/1989		Borries	Timothy	PEL	Y	06/30/2022	6th-8th	PE SOSC SECE PE USHI
06/26/1989		Frey	Rhonda	PEL	Y	06/30/2025	K-9th	ELEM SCGE SREA GADM LA READ SREA SECE
08/10/1992		Danielson	Tracy	PEL	Y	06/30/2025	K-9th	ELEM SCGE
07/12/1993		Palma	Caesar	PEL	Y	06/30/2021	Pre-K - Age 21	SSW
07/12/1993		Rosquist	Laura	PEL	Y	06/30/2024	PreK-9th	LBS1 LD SED SCGE SREA LBS1 LD SED SREA SECE
08/09/1993		Roeder	Diane	PEL	Y	06/30/2022	K-9th	SCGE SPAN
06/06/1994		Demeris-Mohr	Christina	PEL	Y	06/30/2025	PreK-9th	LBSI

06/06/1994	Detweiler	Eric	PEL	Y	06/30/2022	K-12th	GADM
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	BMM
						5th-8th	GESC
						5th-8th	LA
						5th-8th	MATH
07/11/1994	Morgan	Laura	PEL	Y	06/30/2022	K-12th	SOSC
							GADM
						PreK-9th	LBSI
						PreK-9th	LD
						PreK-9th	MR
						PreK-9th	TMH
						6th-Age 21	LBSI
08/22/1994	Miller	Jennifer	PEL	Y	06/30/2025	K-9th	LD
							MR
							SECE
							SCGE
						K-9th	ELEM
						5th-8th	LA
							SECE
07/10/1995	Foley	James	PEL	Y	06/30/2022	6th-12th	BISC
						6th-8th	GESC
						6th-8th	PE
						6th-8th	SOSC
						9th-12th	PE
							GADM
						K-9th	SCGE
08/07/1995	Gheysen	Ruth	PEL	Y	06/30/2022	K-12th	LA
							SOSC
							PE
							GADM
						K-9th	SCGE
						5th-8th	LA
						5th-8th	SOSC
09/05/1995	Hunter	Diann	PEL	Y	06/30/2022	PreK-Age 21	SSW

06/02/1997	Davis	Kathleen	PEL	Y	06/30/2025	K-9th K-9th 6th-12th 6th-12th	MUS SCGE MUS SECE
Indfathered Middle School endorsement on their certificate. Check subject hours if necessary							
07/14/1997	Pacheco	Julie	PEL	Y	06/30/2025	K-9th K-9th	ELEM SCGE
08/18/1997	Dugan	Kristen	PEL	Y	06/30/2021	PreK-Age 21	SSW
08/18/1997	Gheysen	Julie	PEL	Y	06/30/2025	K-9th 6th-12th 6th-8th 6th-8th 6th-8th 9th-12th	GADM SECE GESC HEED PE GESC / HEED / PE
08/18/1997	Palo	Melanie	PEL	Y	06/30/2025	K-9th K-4th 5th-8th	SCGE LIS SOSC
08/18/1997	Timmons	Timothy	PEL	Y	06/30/2025	K-12th K-9th K-4th 5th-8th 5th-8th	GADM SCGE TESP LA TESP
05/04/1998	Santelle	Cathy	PEL	Y	06/30/2021	K-12th K-12th K-9th K-9th 5th-8th	GADM SREA ELEM SCGE SOSC
05/18/1998	Hansen	Susan	PEL	Y	06/30/2025	K-12th K-9th 5th-8th 5th-8th 5th-8th	SREA SCGE GESC LA SOSC
08/03/1998	Batson	Jill	PEL	Y	06/30/2025	K-9th K-9th K-4th 5th-8th 5th-8th 5th-8th	ELEM SCGE ESL LA MATH SOSC

08/03/1998	Lorence	Michael	PEL	Y	06/30/2025	K-12th	GADM SECE SOSC BMM SOSC CIPS / EC / GEOG / USHI
08/03/1998	Quinn	James	PEL	Y	06/30/2021	K-12th	GADM ELEM SCGE BMM LA MATH SOSC
08/03/1998	Spector	Judy	PEL	Y	06/30/2022	K-12th	SREA SCGE SECE
05/03/1999	Wiesner	Karen	PEL	Y	06/30/2022	K-12th	GADM ELEM SCGE MATH SPAN
08/02/1999	Flores	Coye	PEL	Y	06/30/2022	K-9th	ELEM SCGE LA
08/02/1999	Innes	Kirsten	PEL	Y	06/30/2025	PreK-12th	TESP ELEM SCGE TESP LA SOSC
08/02/1999	Levy	Andrea	PEL	Y	06/30/2022	K-9th	SCGE
08/02/1999	Misulonas	Lynn	PEL	Y	06/30/2022	K-9th	SCGE
09/07/1999	Inserra	Shannon	PEL	Y	06/30/2022	K-9th	SCGE
02/07/2000	Dinsmore	David	PEL	Y	06/30/2024	K-12th	GADM LBSI LD SED SCGE

05/01/2000	Biggerstaff	Nicole	PEL	Y	06/30/2023	K-12th K-9th	SREA SCGE
05/10/2000	Fornero	Laura	PEL	Y	06/30/2025	PreK-12th K-9th K-4th K-4th 5th-8th 5th-8th	ESL SCGE ELEM READ LA SOSC
05/15/2000	Hammer	Laura	PEL	Y	06/30/2025	Birth-3rd Birth-3rd Birth-3rd	EARL ESL SCG3 ECT
05/15/2000	Indlecoffer	Melissa	PEL	Y	06/30/2025	PreK-9th PreK-9th PreK-9th K-12th K-9th K-9th 5th-8th 5th-8th 6th-Age 21 6th-Age 21 6th-Age 21 6th-12th	LBSI LD MR GADM ELEM SCGE LA SOSC LBSI LD MR SECE
05/15/2000	Knott	Michele	PEL	Y	06/30/2025	Birth - 3rd Birth - 3rd K-12th	EARL SCG3 SREA
05/15/2000	Muszynski	Kerry	PEL	Y	06/30/2025	K-9th 5th-8th 5th-8th 5th-8th	SCGE GESC LA MATH
06/19/2000	Fine	Jennifer	PEL	Y	06/30/2023	PreK-Age 21	SSW
06/19/2000	Fry	James	PEL	Y	06/30/2022	Birth-3rd PreK-Age 21 PreK-Age 21	ESL LBSI PH ECT VC AUT

06/19/2000	Schleg	Glorines	PEL	Y	06/30/2025	PreK-12th PreK-12th 6th-12th 6th-12th 6th-12th 6th-8th 6th-8th 9th-12th	BSPA ESL BSPA ESL SECE SOSC SPAN SPAN
07/10/2000	Johnston	Patricia	PEL	Y	06/30/2021	K-9th K-9th 5th-8th 5th-8th 5th-8th	ELEM SCGE ESL LA SOSC
08/07/2000	Geske	Caren	PEL	Y	06/30/2025	PreK-Age 21 PreK-9th PreK-9th K-9th K-9th 5th-8th 5th-8th 6th-Age21 6th-Age 21 6th-12th	LBSI EMH MR ELEM SCGE GESC LA EMH MR SECE
08/21/2000	Geske	James	PEL	Y	06/30/2025	K-9th 6th-12th 6th-8th 6th-8th 6th-8th 6th-8th 6th-8th 9th-12th	SCGE SECE GESC LA PE SOSC PE
08/21/2000	Tarasiuk	Tracy	PEL	Y	06/30/2025	6th-12th 6th-8th 6th-8th 6th-8th 9th-12th	SECE LA READ SOSC ENGL / READ
01/16/2001	Alghini	Julie	PEL	Y	06/30/2025	Birth-3rd Birth-3rd K-9th	EARL SCG3 ESL

07/30/2001	Miller	Kimberlee	PEL	Y	06/30/2022	K-9th K-9th 5th-8th 5th-8th 5th-8th 6th-12th 6th-12th	ELEM SCGE LA MED SOSC SECE MED
08/20/2001	Zarras	Barbara	PEL	Y	06/30/2025	K-12th K-9th K-9th 5th-8th 5th-8th	GADM ELEM SCGE LA SOSC
05/06/2002	Bratzke	Tracy	PEL	Y	06/30/2022	6th-12th 6th-8th 6th-8th 6th-8th 9th-12th	SECE BISC GESC PHSC BI/BO/CH/ GESC/PHYS/ZOO
05/06/2002	Lechman	Amy	PEL	Y	06/30/2021	K-9th K-9th 5th-8th 5th-8th	ELEM SCGE LA SOSC
06/10/2002	Bergstrom	Ellen	PEL	Y	06/30/2021	K-12th K-9th K-9th 5th-8th 5th-8th	GADM ELEM SGE GESC LA
06/10/2002	Pantazis Hambui Argyro		PEL	Y	06/30/2021	K-9th 5th-8th 5th-8th	SCGE LA MATH
06/10/2002	Murrow	Susan	PEL	Y	06/30/2021	PreK-Age 21	SSW
06/10/2002	Ramotar	Joan	PEL	Y	06/30/2021	PreK-9th PreK-9th PreK-9th 6th-Age 21 6th-Age 21 6th-Age 21 6th-12th	LBS1 LD SED LBS1 LD SED SECE
06/10/2002	Strott	Kathleen	PEL	Y	06/30/2025	PreK - Age 21	SPSY

07/15/2002	Jansen	Megan	PEL	Y	06/30/2021	K-12th	GADM
07/15/2002	Lambie	Laurie	PEL	Y	06/30/2022	K-9th	SCGE
07/15/2002	Nichol	Katherine	PEL	Y	06/30/2021	PreK-12th	ESL
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	SOSC
08/19/2002	Bender	Elizabeth	PEL	Y	06/30/2021	PreK-Age 21	EMH
						PreK-Age 21	LSB1
						PreK-Age 21	LD
						PreK-Age 21	MR
						PreK-Age 21	SED
08/22/2002	Bitto	Maureen	PEL	Y	06/30/2021	PreK-Age 21	ESL
						PreK-Age 21	LBSI
						PreK-Age 21	LD
							ECT
08/19/2002	Comier	Anne Marie	PEL	Y	06/30/2022	Birth-3rd	ESL
						Birth-3rd	EARL
						Birth-3rd	SCG3
08/19/2002	Flynn	Tara	PEL	Y	06/30/2024	K-12th	SREA
						K-9th	ELEM
						K-9th	SCGE
08/19/2002	Timm	Stephanie	PEL	Y	06/30/2021	Birth-3rd	EARL
						Birth-3rd	SCG3
						K-12th	GADM
08/19/2002	Singer	Tamara	PEL	Y	06/30/2022	K-12th	GADM
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	LA
						5th-8th	SOSC
06/09/2003	Smith	Marcus	PEL	Y	06/30/2025	K-12th	GADM
						PreK-9th	LBSI
						PreK-9th	LD
						K-9th	SCGE
						6th-Age 21	LBSI
						6th-Age 21	LD
						6th-12th	SECE
07/07/2003	Melamed	Matthew	PEL	Y	06/30/2024	K-12th	GADM

						6th-12th	SECE
						6th-12th	HI
						9th-12th	CIPS / USHI / WOHI
07/07/2003	Walker	Jori	PEL	Y	06/30/2023	PreK-9th	LBSI
						PreK-9th	LD
						6th-Age 21	LBSI
						6th-Age 21	LD
						6th-12th	SECE
07/28/2003	Kuzmenko	Christy	PEL	Y	07/30/2024	K-12th	GADM
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	LA
						5th-8th	SOSC
07/28/2003	Traiforos	Lisa	PEL	Y	06/30/2025	Birth-3rd	EARL
						Birth-3rd	SCG3
						K-9th	ESL
						K-9th	SREA
						6th-12th	SECE
						6th-12th	SREA
08/18/2003	Jacobs	Cherie	PEL	Y	06/30/2025	K-12th	GADM
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	GESC
						5th-8th	LA
						5th-8th	MATH
						5th-8th	SOSC
01/20/2004	Sloan	Patricia	PEL	Y	06/30/2025	K-9th	ELEM
						K-9th	SCGE
						5th-8th	GESC
						5th-8th	LA
						5th-8th	MATH
						5th-8th	SOSC
05/03/2004	Oconnell	Sarah	PEL	Y	06/30/2025	K-9th	SCGE
						K-12th	SREA
05/26/2004	Zeitler	Lisa	PEL	Y	06/30/2021	PreK-9th	LBSI
						PreK-9th	LD
						PreK-9th	MR
						K-9th	EMH

						6th-12th 9th-12th	SECE PS
07/12/2004	Speck	Elisa	PEL	Y	06/30/2023	K-9th K-9th 5th-8th 5th-8th	ELEM SCGE LA SOSC
08/16/2004	Hillier	Sandra	PEL	Y	06/30/2023	K-9th K-9th	ELEM SCGE
08/16/2004	Kraus	Kim	PEL	Y	06/30/2023	9th-12th 6th-8th 6th-8th 6th-8th 6th-8th 5th-8th	HEED BISC GESC HEED SOSC PE
08/16/2004	Ribordy	Quinlan	PEL	Y	06/30/2023	6th-8th 6th-8th 6th-8th 6th-12th 6th-12th 9th-12th 9th-12th 9th-12th 9th-12th	LA MATH SOSC SECE SOSC EC ESL USHI WOHI
08/16/2004	Schneider	Amy	PEL	Y	06/30/2025	K-9th K-9th K-9th K-9th 5th-8th 5th-8th	AEML SOSC ELEM SCGE LA SOSC
08/16/2004	Wachowiak	Catherine	PEL	Y	06/30/2023	Birth-3rd Birth-3rd	EARL SCG3
08/16/2004	Wilson	Rebecca	PEL	Y	06/30/2025	K-9th K-9th	ELEM SCGE
08/16/2004	Wonsil	Amy	PEL	Y	06/30/2025	K-9th K-9th	ELEM SCGE
09/07/2004	Piggott	Jonathan	PEL	Y	07/01/2024	K-9th K-9th 5th-8th	ELEM SCGE BMM

						5th-8th	LA
						5th-8th	SOSC
09/07/2004	Schmidt	Patricia	PEL	Y	06/30/2025	K-9th	ELEM
						K-9th	SCGE
01/24/2005	Geier	Ana	PEL	Y	06/30/2022	PreK-Age 21	LBS1
						PreK-Age 21	LD
						K-12th	GADM
						K-12th	ESL
						K-12th	BSPA
						K-9th	SCGE
						5th-8th	LA
						9th-12th	SPAN
04/11/2005	Wake	Angela	PEL	Y	06/30/2025	PreK-12th	TESP
						K-12th	SREA
						K-9th	SCGE
						PreK-12th	LIS
05/02/2005	Analla	Mark	PEL	Y	06/30/2022	PreK-Age 21	SLPN(non-teaching)
05/16/2005	Ori	Amy	PEL	Y	06/30/2021	K-9th	SCGE
06/13/2005	Kasmer	Jennifer	PEL	Y	06/30/2025	K-12th	SREA
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	LA
						5th-8th	SOSC
06/28/2005	Berger	Melinda	PEL	Y	06/30/2021	PreK-Age 21	ESL
						PreK-Age 21	LBS1
						PreK-Age 21	LD
						PreK-Age 21	SED
						K-9th	SCGE
06/28/2005	Guldberg	Melissa	PEL	Y	06/30/2021	PreK-Age 21	LBS1
06/28/2005	Ade	Jodi	PEL	Y	06/30/2025	K-12th	GADM
						K-12th	PE
06/28/2005	Tiojanco	Julie	PEL	Y	06/30/2025	K-12th	GADM
						K-12th	AAMM
						K-12th	MUS
						9th-12th	MUSI / MUSV
06/28/2005	Will	Matthew	PEL	Y	06/30/2025	K-12th	PE
						K-12th	GADM
						5th-8th	HEED

07/11/2005	Greissinger	Jodi	PEL	Y	06/30/2025	K-9th	PE PE SECE HEED PE SOSC PE
07/11/2005	Madsen	Renee	PEL	Y	06/30/2025	K-12th	SREA ENGL JO SECE LA
07/11/2005	Murphy	Kelly	PEL	Y	06/30/2024	K-9th	ESL ELEM SCGE SOSC SPAN
07/11/2005	Joseph	Heather	PEL	Y	06/30/2025	K-GRADE 12	GADM ELEM SCGE ART LA
08/15/2005	Beye	Michele	PEL	Y	06/30/2022	PreK-9th	LBS1 LD SED LBS1 LD SED SECE
08/15/2005	Goth	Theresa	PEL	Y	06/30/2021	K-9th	ELEM SCGE SOSC
08/15/2005	Sutton	Debra	PEL	Y	06/30/2021	PreK-Age 21	LBS1 LD SCGE ESL LA ESL

08/15/2005	Lawrence	Lisa	PEL	Y	06/30/2025	5th-8th	READ
						K-9th	ESL
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	SOSC
09/06/2005	Crane	Adam	PEL	Y	06/30/2022	K-12th	ART
09/06/2005	Green	Tamara	PEL	Y	06/30/2025	PreK-Age 21	EMH
						PreK-Age 21	LBSI
						PreK-Age 21	LD
						PreK-Age 21	MR
05/15/2006	Dufault	Nicole	PEL	Y	06/30/2021	K-9th	SCGE
						5th-8th	GESC
						5th-8th	LA
						5th-8th	SPAN
06/12/2006	Forrest	Amy	PEL	Y	06/30/2024	K-12th	GADM
						K-9th	ELEM
						5th-8th	LA
						5th-8th	MATH
						5th-8th	SOSC
06/12/2006	Gundlach	Rebecca	PEL	Y	06/30/2024	K-12th	MUS
						K-9th	ELEM
06/12/2006	Morello	Lisa	PEL	Y	06/30/2021	PreK-Age 21	SCOU
						PreK-9th	LBS1
						PreK-9th	LD
						PreK-9th	MR
						PreK-9th	SED
						K-9th	SCGE
						5th-8th	LA
						6th-Age 21	LBS1
						6th-Age 21	LD
						6th-Age 21	MR
						6th-Age 21	SED
						6th-12th	SECE
06/12/2006	Blackburn	Nicole	PEL	Y	06/30/2025	K-9th	SCGE
						5th-8th	LA
						5th-8th	MATH
						5th-8th	SOSC
06/12/2006	Sousa	Geraldine	PEL	Y	06/30/2025	K-12th	SREA

						6th-8th	SOSC
						9th-12th	CIPS / EC / PS / SO
09/05/2006	Herrmann	Kristin	PEL	Y	06/30/2025	PreK-9th	SLI
						6th-Age 21	SLI
						6th-12th	SECE
02/20/2007	Payton	Christina	PEL	Y	06/30/2024	PreK-Age 21	SSW
						K-12th	GADM
04/24/2007	Cunningham	Rebecca	PEL	Y	06/30/2022	K-9th	ELEM
						K-9th	SCGE
						5th-8th	SOSC
04/24/2007	Mankowski	Tracey	PEL	Y	06/30/2021	K-9th	ELEM
						K-9th	SCGE
04/24/2007	Ryan	Michael	PEL	Y	06/30/2022	K-9th	ELEM
						K-9th	SCGE
						5th-8th	BMM
						5th-8th	MATH
						5th-8th	SOSC
04/24/2007	Tracy	Robin	PEL	Y	06/30/2021	PreK-Age 21	EMH
						PreK-Age 21	LBS1
						PreK-Age 21	MR
05/07/2007	Feldman	Rebecca	PEL	Y	07/01/2024	PreK-Age 21	SED
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	LA
05/07/2007	Tarnowski	Jill	PEL	Y	07/01/2024	PreK-12th	LIS
						K-12th	TESP
						K-9th	ELEM
						K-9th	SCGE
						K-4th	LIS
						5th-8th	LA
						5th-8th	SOSC
						5th-8th	TESP
05/21/2007	Herron	Jamie	PEL	Y	06/30/2023	PreK-9th	LBS1
						6th-Age 21	LBS1
						6th-12th	SECE
05/21/2007	Keegan	Christina	PEL	Y	06/30/2021	PreK-12th	READ
						K-9th	SCGE
						5th-8th	LA

08/13/2007	Kurtzweil	Kelli	PEL	Y	06/30/2021	K-9th	ELEM TELA SCGE TMAT LA MATH
11/26/2007	O'Connell	Deborah	PEL	Y	06/30/2022	K-12th 6th-12th 6th-12th 6th-12th 6th-8th 9th-12th	SREA LBS1 SOSC SECE SOSC GEOG / SO / USHI / WOHI
06/09/2008	Peterson	Sara	PEL	Y	06/30/2025	K-9th K-9th 5th-8th 5th-8th 5th-8th	ELEM SCGE BISC GESC LA
06/09/2008	Mizwicki	Linda	PEL	Y	06/30/2022	PreK-9th 6th-Age 21 6th-12th 6th-8th	LBSI LBSI SECE LA
06/09/2008	Ewen	Victoria	PEL	Y	06/30/2025	Birth-3rd PreK-12th K-12th K-9th	SCG3 PRIN SREA SCGE
06/09/2008	Chappell	Rebecca	PEL	Y	06/30/2022	6th-12th 6th-12th 9th-12th	SECE THAR SPTH / THDR
08/11/2008	Burns	Patrick	PEL	Y	06/30/2022	K-12th K-12th 5th-8th 5th-8th	PE GADM GESC SOSC
08/25/2008	Peters	Heather	PEL	Y	06/30/2022	PreK-Age 21 5th-8th 5th-8th	LBS1 LA MATH
06/08/2009	Leon	Joan	PEL	Y	06/30/2023	K-9th K-9th 5th-8th	ELEM SCGE LA

06/16/2010	Goschy	James	PEL	Y	06/30/2023	5th-8th PreK-12th	SOSC PRIN LBS1
06/16/2010	Eggers	Carrie	PEL	Y	06/30/2022	PreK-Age 21	SSW
07/20/2011	White	Jason	PEL	Y	06/30/2022	K-9th	SCGE LA SOSC
08/10/2011	Peterson	Kim	PEL	Y	06/30/2025	K-9th K-9th 5th-8th 5th-8th	ELEM SCGE LA SOSC
08/10/2011	Calleja	Yaneli	PEL	Y	06/30/2022	K-12th K-9th K-9th K-4th K-4th 5th-8th	SREA ELEM SCGE BSPA ESL SOSC
08/10/2011	Hoonstra	Lori	PEL	Y	06/30/2022	PreK-9th K-9th K-9th 6th-12th 6th-Age 21	DHH ELEM SCGE SECE DHH
08/10/2011	Scott	Kimberly	PEL	Y	06/30/2023	K-9th K-9th	ELEM SCGE
08/10/2011	Gottstein	Mary Louise	PEL	Y	06/30/2025	K-9th K-9th 5th-8th 5th-8th 5th-8th 5th-8th	ELEM SCGE GESC LA MATH SOSC
08/10/2011	Frey	Daniel	PEL	Y	06/30/2023	K-9th K-9th 5th-8th 5th-8th	ELEM SCGE MATH SOSC
08/10/2011	Achtor	Jessica	PEL	Y	06/30/2023	K-9th K-9th K-9th	ELEM SCGE ESL
08/10/2011	Woodruff	Amanda	PEL	Y	06/30/2021	K-12th	GADM

09/07/2011	Wahlberg	Allison	PEL	Y	06/30/2021	K-9th	ELEM
						K-9th	SCGE
						5th-8th	LA
						5th-8th	MATH
						5th-8th	SOSC
09/07/2011	Perez	Janet	PEL	Y	06/30/2023	PreK-12th	BSPA
						K-12th	SPAN
						06/30/2023	ELEM
						K-9th	SCGE
						5th-8th	SOSC
09/07/2011	Brown	Deborah	PEL	Y	06/30/2021	K-9th	SCGE
09/07/2011	Brobst	Rachel	PEL	Y	06/30/2023	K-12th	SREA
07/18/2012	Sinkovec (Wells) Lisa	Lisa	PEL	Y	06/30/2023	PreK-Age 21	LBS1
						K-9th	SCGE
07/18/2012	Smart	Jamie	PEL	Y	06/30/2022	K-9th	ELEM
08/08/2012	Ways	Julie	PEL	Y	06/30/2023	PreK-12th	ESL
						K-9th	ELEM
						K-9th	SCGE
						5th-8th	MATH
						5th-8th	SOSC
09/05/2012	Janda	Jennie	PEL	Y	06/30/2025	K-9th	ELEM
09/05/2012	Krupa	Daphne	PEL	Y	06/30/2023	K-9th	SCGE
						5th-8th	LA
						5th-8th	SOSC
10/03/2012	Wolk	Chris	PEL	Y	07/01/2024	K-12th	GADM
						K-12th	PE
						PreK-12th	SUPT
08/07/2013	Koukal	William	PEL	Y	06/30/2023	K-12th	PE

					5th-8th	HEED
					9th-12th	HEED
09/04/2013	Richardson	Tessa	PEL	Y	06/30/2023 PreK-Age 21	LBS1
					K-9th	ELEM
					K-9th	SCGE
09/04/2013	Larrivee	Amanda	PEL	Y	06/30/2023 K-9th	ESL
					K-9th	ELEM
					K-9th	SCGE
					K-9th	BSPA
					5th-8th	SOSC
09/04/2013	Georgia	Sarah	PEL	Y	06/30/2023 Birth-3rd	SCG3
					K-12th	SREA
10/16/2013	Erb	Lilia	PEL	Y	06/30/2022 PreK-12th	ESL
					PreK-12th	BSPA
					K-9th	SCGE
					5th-8th	SOSC
04/23/2014	Talanda	Nivia	PEL	Y	06/30/2023 Birth-3rd	SCG3
			STA	Y	06/30/2021 P-12th	Bilingual Education Teacher - Spanish
05/16/2014	Thomson	Shirleen	PEL	Y	06/30/2021 PreK-9th	LBS1
					PreK-9th	LD
					K-9th	SCGE
					K-9th	SREA
					5th-8th	LA
					5th-8th	READ
					5th-8th	SOSC
					6th-Age 21	LBS1
					6th-Age 21	LD
					6th-12th	SREA
					6th-12th	SECE
06/19/2014	Coffee	Kevin	PEL	Y	06/30/2023 K-9th	ELEM
					K-9th	SCGE
					5th-8th	LA
					5th-8th	MATH
					5th-8th	SOSC
07/03/2014	Reed	Katherine	PEL	Y	06/30/2023 K-12th	GADM
					K-9th	ELEM
					K-9th	SCGE
					5th-8th	GESC

							5th-8th	LA	
							5th-8th	SOSC	
07/03/2014	12:59 PM	Bralich	Susan	PEL	Y	06/30/2022	K-9th	ELEM	
							K-9th	SCGE	
							5th-8th	LA	
							5th-8th	SOSC	
07/14/2014		Hassel	Kara	PEL	Y	06/30/2024	K-12th	SREA	
							K-9th	SCGE	
							K-4th	READ	
							Grade 9 Only	READ	
07/24/2014		Edwards	Jennifer	PEL	Y	06/30/2021	Birth-3rd	SCG3	
07/29/2014	8:45 AM	Krupa	Kurt	PEL	Y	06/30/2023	K-9th	PE	
							5th-8th	HEED	
							6th-12th	PE	
							6th-12th	SECE	
							9th-12th	HEED	
							9th-12th	SDE	
07/29/2014	11:15 AM	Wall	Stephanie	PEL	Y	06/30/2024	K-9th	SCGE	
							5th-8th	MATH	
07/31/2014	9:11 AM	Kurzeja	Amanda	PEL	Y	06/30/2022	PreK-12th	ESL	
							K-12th	GADM	
							K-9th	ELEM	
							K-9th	SCGE	
							5th-8th	LA	
08/18/2014	11:49 AM	Terry	Kimberly	PEL	Y	06/30/2025	K-9th	ELEM	
							K-9th	SCGE	
							5th-8th	GESC	
							5th-8th	LA	
							5th-8th	SOSC	
04/27/2015		Payleitner	Rebecca	PEL	Y	06/30/2023	PreK-12th	TESP	
							K-9th	ELEM	
							K-9th	SCGE	
							K-4th	LIS	
							5th-8th	SOSC	
							5th-8th	LIS	
05/20/2015	3:15 PM	Cordes (Blume)	Kelli	PEL	Y	06/30/2025	PreK-Age 21	SSW	
07/14/2015	9:44 AM	Sona	Erin	PEL	Y	06/30/2025	PreK-Age 21	SLPN (non-teaching)	
07/22/2015	12:00 PM	Golden	Laura	PEL	Y	06/30/2023	K-9th	ELEM	

08/03/2016	10:00 AM	Clements	Emily	PEL	Y	06/30/2024	K-9th	5th-8th	SOSC
							K-12th		SCGE
							5th-8th		ESL
							5th-8th		SOSC
							5th-8th		GESC
							5th-8th		LA
08/03/2016	1:30 PM	Paiz	Patti	PEL	Y	06/30/2022	PreK-Age 21		LBS1
08/05/2016	8:30 AM	Hibner	Chelsea	PEL	Y	06/30/2022	K-9th		SCGE
08/15/16	3:00 PM	Kuhlmeier	Michelle	PEL	Y	06/30/2021	K-9th		ELEM
							K-9th		SCGE
							K-4th		ESL
							9th Only		ESL
08/16/2016	2:30 PM	Henne	Kori	PEL	Y	06/30/2021	K-9th		ELEM
							K-9th		SCGE
							5th-8th		SOSC
08/17/2016	2:30 PM	Huber	Laura	PEL	Y	06/30/2022	K-9th		MUS
							6th-12th		SEGE
							6th-12th		MUS
08/18/2016	1:00 PM	O'Leary	Hayley	PEL	Y	06/30/2023	K-9th		ELEM
							K-9th		SCGE
							5th-8th		LA
02/28/2017	10:00 AM	Holm	Karleen	PEL	Y	06/30/2023	PreK-Age 21		SPSY
02/28/2017	10:30 AM	Reining	Kathleen	PEL	Y	06/30/2023	PreK-Age 21		SLPN (non-teaching)
							K-9th		ELEM
							K-9th		SCGE
05/23/2017	9:45 AM	Westgate	Kristin	PEL	Y	06/30/2023	Birth-3rd		EARL
							Birth-3rd		SCG3
							PreK-12th		ESL
06/27/2017	1:06 PM	Amidei	Samantha	PEL	Y	06/30/2022	K-9th		SCGE
							5th-8th		GESC
							5th-8th		LA
							5th-8th		SOSC
07/13/2017	9:00 AM	Brewster	Susan	PEL	Y	06/30/2023	PreK-Age 21		LBS1
07/18/2017	10:00 AM	Murphy	Mary	PEL	Y	06/30/2023	PreK-12th		PRIN
							K-9th		ELEM
							K-9th		SCGE
							5th-8th		ELEM
							5th-8th		SOSC

07/26/2017	10:00 AM	Miller	Krista	PEL	Y	06/30/2023	K-9th K-9th 5th-8th 5th-8th	ELEM SCGE LA SOSC
08/04/2017	8:30 AM	Maddox	Molly	PEL	Y	06/30/2022	PreK-Age 21	SSW
08/07/2017	2:00 PM	Owens	Kristen	PEL	Y	06/30/2023	6th-12th 6th-12th 9th-12th	LBS1 SECE ELA
08/08/2017	2:00 PM	Nierman	Brittani	PEL	Y	06/30/2024	PreK-Age 21 K-9th PreK-12th	LBS1 SCGE ESL
08/20/2017	9:45 AM	Poterek	Sarah	PEL	Y	06/30/2024	Birth-3rd	SCG3
04/10/2018	3:25 PM	Hennenfent (Joh Ashley		PEL	Y	06/30/2024	PreK-Age21	SSW
04/26/2018		Dollinger	Alexandra	PEL	Y	06/30/2025	PreK-Age 21	SLP (non-teaching)
05/03/2018	3:30 PM	Jahncke	Anna	PEL	Y	06/30/2022	K-12th	VART
05/03/2018	4:00 PM	Plischke	Sara	PEL	Y	06/30/2022	K-4th K-9th K-9th 5th-8th 5th-8th 5th-8th 9th Only	ESL LBS1 SCGE ESL LA SOSC ESL
05/18/2018		Voytilla	Melissa	PEL	Y	06/30/2021	PreK-Age 21	SPSY
05/22/2018		McPherson	Sandra	ELS(TBE)	Y	06/30/2023	PreK-12th	BSPA
06/06/2018		Herrero Pleite	Maria Irene	ELS(VIT)	Y	06/30/2024	Birth-3rd PreK-12th PreK-12th PreK-12th K-9th Birth-3rd K-12th 1st-6th	SCG3 BSPA ESL SPAN SCGE SCG3 ENL SCG3
06/14/2018	9:48 AM	Funk	Susan	PEL	Y	06/30/2022	K-9th K-9th 5th-8th 5th-8th	ELEM SCGE LA SOSC
06/19/2018	9:30 AM	Meika	Danielle	PEL	Y	06/30/2023	PreK-Age 21 K-9th	LBS1 ELEM

06/26/2018	8:00 AM	Nicoletti	Stephanie	PEL	Y	06/30/2024	K-9th 5th-8th 5th-8th	SCGE LA SOSC
07/03/2018	7:30 AM	Burda	Jordan	PEL	Y	06/30/2024	K-9 5th-8th	SCGE MATH
07/03/2018	8:53 AM	O'Brien	Kathleen	PEL	Y	06/30/2025	K-9th K-12th K-12th	SCGE GADM SREA
07/12/2018	7:50 AM	Pappageorge	Michelle	PEL	Y	06/30/2023	PreK-12th 1st-6th	READ SCGE
07/19/2018	4:00 PM	Burton	Taylor	PEL	Y	06/30/2023	PreK-12th 1st-6th	ESL SCGE
07/19/2018	11:45 AM	Rowley	Brooke	PEL	Y	06/30/2024	K-12th	ART
08/06/2018	3:16 PM	Alloto	Kelley	PEL	Y	06/30/2024	PreK-Age 21 K-9th K-9th	LBSI ELEM SCGE
08/08/2018	1:34 PM	Reisman	Sam	PEL	Y	06/30/2025	K-9th K-4th 5th-8th 5th-8th	SCGE ESL LA SOSC
08/14/2018	7:30 AM	Moorehead	Amanda	PEL	Y	06/30/2024	6th-8th 6th-12th	LA ELA
08/15/2018	7:35 AM	Kahanic	Mary Margaret	PEL	Y	06/30/2023	PreK-Age 21 K-9th K-9th	LBS1 ELEM SCGE
08/17/2018	10:00 AM	Kolek	Tara	PEL	Y	06/30/2022	K-9th K-9th 5th-8th 5th-8th	ESL SCGE LA SOSC
08/20/2018	3:21 PM	Bryant	Courtney	PEL	Y	06/30/2023	K-9th K-9th K-12th 5th-8th 5th-8th	ELEM SCGE SREA LA MATH
09/26/2018		Denny	Abigail	PEL	Y	06/30/2023	K-4th K-9th	ESL ESL

07/17/2019	9:00 AM	Berdichevsky	Elana	PEL	Y	06/30/2024	K-12	PE	6th-8th	LA
07/30/2019	8:31 AM	Pedrak	Christopher	PEL	Y	06/30/2024	K-12th	PE	6th-8th	SOSC
									6th-12th	SECE
									9th-12th	ENGL
7/30/2019	11:19 AM	Dompke	Jennifer	PEL	Y	06/30/2024	1st-6th	SCGE		
07/30/2019	8:56 AM	Grant	Amy	PEL	Y	06/30/2023	PreK-Age 21	SSW		
07/30/2019	3:35 PM	Carlson	Holly	PEL	Y	06/30/2024	Birth-3rd	SCG3		
							K-9th	SCGE		
							5th-8th	GESC		
08/01/2019	10:07 AM	Gniadek	Nicole	PEL	Y	06/30/2024	PreK-12th	ESL		
							1st-6th	SCGE		
08/01/2019	10:49 AM	Fowler	Lindsey	PEL	Y	06/30/2022	PreK-21	SLPN		
08/01/2019	2:15 PM	Yoder	Tim	PEL	Y	06/30/2021	K-12th	LIS		
							6th-8th	LA		
							6th-12th	SECE		
							9th-12th	ENGL		
08/06/2019	11:21 AM	McLaren	Kyle	PEL	Y	06/30/2023	K-9th	ELEM		
							K-9th	SCGE		
								5-8 SOSC		
08/07/2019	8:20 AM	Thomas	Monica	PEL	Y	06/30/2024	K-9th	SCGE		
							5th-8th	LA		
							5th-8th	SOSC		
							5th-8th	GESC		
08/12/2019	8:36 AM	Baum	Jessica	PEL	Y	06/30/2023	5th-8th	MATH		
							9th-12th	MATH		
08/13/2019	7:15 AM	Bee	Mary	PEL	Y	06/30/2024	5th-8th	GESC		
							9th-12th	SCIB / SCIC / SCIE		
10/18/2019	9:22 AM	Wisdom	Ana	PEL	Y	06/30/2024	Birth-3rd	SCG3		
				ELS (TBE)	pending	pending		BSPA (pending review)		
				ISBE 92-82 (8/20)		06/30/2021	Emergency Endorsement			
12/13/2019	7:28 AM	Guajardo Guerra	Diana	ELS (TBE)	Y	06/30/2025	PreK-12th	BSPA		
5/13/2020	3:25 PM	Ferstein	Sydney	PEL	Y	06/30/2025	PreK-Age 21	SLPN		
6/16/2020	1:23 PM	Barry	Hannah	PEL	Y	06/30/2023	K-9th	SCGE		
6/17/2020	3:25 PM	Baldwin	Tina	PEL	Y	06/30/2025	6th-12th	SECE		
							6th-12th	ART		

7/28/2020	1:45 PM	Erber	Logan	PEL	Y	06/30/2026	K-12th	PE
8/6/2020	4:32 PM	Sweeney	Kimberly	PEL	Y	06/30/2022	K-9th K-9th K-12th	LBSI SCGE SREA
8/7/2020	2:00 PM	White	Shelby	PEL	Y	06/30/2023	Pre-K-12th 1st-6th	READ SCGE
8/10/2020	10:30 AM	Ramos	Valeria	ELS(PARA) ISBE 92-82 (8/20)	Y	06/30/2025		
8/11/2020	5:26 PM	Martinez	Nicole	PEL	Y	06/30/2025	5th-8th 9th-12th	GESC SCIB
8/12/2020	11:28 AM	Golke	Bryan	PEL	Y	06/30/2023	5th-8th 6th-8th 6th-8th 6th-12th 9th-12th	MATH GESC PE SECE MATH / SCIB / SCIC / PE
8/12/2020	11:37 AM	Landsman	Claudia	PEL	Y	06/30/2025	K-9th	SCGE
8/12/2020	12:09 PM	Torres	Abigail	PEL	Y	06/30/2021	PreK-12th 1st-6th 6th-12th 9th-12th	ESL SCGE SECE ELA
8/21/2020	10:05 AM	Alvarado	Rosa	SUB ISBE 92-82 (8/20)	Y	06/30/2023		
8/25/2020	3:56 PM	Herman	Ranon	PEL	Y	06/30/2021	Emergency Endorsement	
						06/30/2022	K-12th	MUS

Hire Date	Time	Last Name	First Name	Bldg	Position
05/15/2000		Tednes	Cheryl	FS	Administrative Assistant
10/02/2000		Allenstein	Eileen	MS	Administrative Assistant
11/06/2001		Lubrich	Joni	MS	Administrative Assistant
06/13/2005		Tellez	Rosa	PV	Administrative Assistant
08/14/2006		Landsverk	Suzanne	WV	Administrative Assistant
09/05/2012		Delahunty	Christine	MV	Administrative Assistant
02/28/2017	11:00 AM	Braun	Irena	PC	Administrative Assistant
11/12/2019	8:00 AM	Monarrez	Virginia "Steph	AV	Administrative Assistant
09/04/2001		Johnston	Bambi	MS	Central Registrar
10/06/1997		Smith, Jr.	Robert L.	PC	Custodian
01/22/2002		Soto	Margarita	FS	Custodian
04/29/2002		Fromm	Edward	AV	Custodian
03/03/2003		Indlecoffer	Brad	PV	Custodian
02/19/2008		Crews	Maurice	FS	Custodian
11/10/2010		Garcia	Robert	WV	Custodian
11/22/2011		Berliner	Matthew	DO	Custodian
06/07/2018		Trujillo	Maria	PC	Custodian
06/25/2018		Prado	Alex	PV	Custodian
08/21/2018		Michiels	Ryan	MS	Custodian
06/26/2019	7:30 PM	Ricardo	Balentin	GMS	Custodian
12/09/2019	8:43 AM	Schwamb	Jordan	PV	Custodian
08/30/2016		Stockman	Clayton	DO	Custodian/Nites
11/12/2018		Murchison	Cynthia	DO	Department Assistant - EL
08/19/2002		Hobson	Susan	PV	Department Assistant - Pupil Services
08/15/2005		Ogierman	Tracey	DO	Department Assistant - Teaching & Learning
08/15/2005		Armstrong-McL	Leslie	DO	Department Assistant - Technology/Web
07/10/2006		Brown	Leah	PV	Department Assistant - Pupil Services
09/19/2012		Wenner	Matthew	DO	District Technician
10/03/2012		Canniff	John	DO	District Technician
08/12/2014		Sandoval	Christian	DO	District Technician
04/01/2016		Stadlman	Eric	DO	District Technician

12/10/2018	3:00 PM	Gill	Brandon	ISC	District Technician
12/17/2018	7:15 AM	Malmberg	Matthew	ISC	District Technician
08/21/1995		Cortez	Juan	AV	Head Custodian
01/08/1996		Loechelt	Edward	MS	Head Custodian
12/02/1996		Soto	Manuel	PC	Head Custodian
09/07/1999		Lopez-Hernand	Nicolas	WV	Head Custodian
07/07/2003		Reyes	Eladio	MV	Head Custodian
08/13/2007		Marban	Salome	FS	Head Custodian
08/30/2017	9:00 AM	Green	Darryl	PV	Head Custodian
08/16/2004		Dorlack	Rae Ann	PV	Health Clerk
08/15/2005		Velasco	Maria	FS	Health Clerk
09/06/2005		Obis	Geralyn	MV	Health Clerk
05/06/2016		Carrasco	Veronica	AV	Health Clerk
06/29/2016		Hirschberg	Renee	GMS	Health Clerk
05/02/2019	12:30 PM	Brose	Angela	WV	Health Clerk
09/16/2009		Isaacs	Lori	WV	Health Coordinator
08/18/2010		Bundy	Elisa	MS	Health Coordinator
02/20/2019	11:00 AM	Blut	Rachel	PC	Health Coordinator
08/13/2018	3:36 PM	Diaz	Claudia	DO	Home School Liaison - Translator
11/14/2005		Canniff	Maira	WV	Information Assistant - Media
10/26/2011		Pierce	Dina	MV	Information Assistant - Media
08/24/2018	2:30 PM	Brzezinski	Cheryl	PV	Information Assistant - Media
05/21/2007		Wilson	Christine	AV	Information Assistant - Media
12/08/2008		Johnson	James	DO	Maintenance
04/10/2013		Shaer	Charles	DO	Maintenance
06/12/2007		Giannosa	Frank	DO	O&M Assistant
08/12/2019	4:28 PM	Zarndt Buettne	Diana	PV & PC	Occupational Therapy Assistant
07/12/1999		McClyman	Roxanne	PV	OT
09/04/2001		Mateling	Karen	FS/PC	OT
08/15/2005		Novatnik	Diane	WV/FS	OT
08/10/2011		Cummings	Cathleen	MV/AV	OT

02/24/2017	3:00 PM	Starzek	Elizabeth	PV	OT - ECAT Team OT
03/03/1998		Becker	Pamela	MV	Program Assistant
08/03/1998		Rink	Tina	PC	Program Assistant
10/05/1998		Fayta	Judy	PC	Program Assistant
08/16/1999		Furlan	Daniel	MS	Program Assistant
04/17/2000		Staszczak	Louise	WV	Program Assistant
06/19/2000		Fischbein	Patricia	PV	Program Assistant
11/06/2000		Schmidt	Kelly	MS	Program Assistant
07/09/2001		Wood	Tiffany	MS	Program Assistant
09/04/2001		Viola	Diane	PV	Program Assistant
09/17/2001		Secor	Cecelia	FS	Program Assistant
09/24/2001		Van Laeke	Joyce	MS	Program Assistant
07/15/2002		Licciardello	Michael	MV	Program Assistant
07/15/2002		Rabins-Malic	Ronda	AV	Program Assistant
08/19/2002		Bloniarz	Mary	PV	Program Assistant
08/19/2002		Janica	Danuta	PV	Program Assistant
08/19/2002		Katona	Laura	WV	Program Assistant
07/07/2003		Evans	Ruth	PV	Program Assistant
07/28/2003		Webster	Mimi	PV	Program Assistant
10/20/2003		Jeswani	Shailly	PV	Program Assistant
08/16/2004		Feger	Christina	PV	Program Assistant
08/16/2004		Janisch	Susan	PC	Program Assistant
09/20/2004		Jay	Susan	FS	Program Assistant
08/15/2005		Chapman	Hope	FS	Program Assistant
08/15/2005		Hanson	Lisa	MV	Program Assistant
08/15/2005		Pucher	Lisa	FS	Program Assistant
08/15/2005		Richardson	Mary (Terri)	WV	Program Assistant
08/15/2005		Tengler	Sandy	MS	Program Assistant
09/06/2005		Griffin	Linda	FS	Program Assistant
10/17/2005		Jackson	Melanie	FS	Program Assistant
07/10/2006		DaMore	Ester	PV	Program Assistant

07/10/2006	Jones	Terry	WV	Program Assistant
07/10/2006	Rappaport	Carol	MS	Program Assistant
07/14/2006	Placencio	Gina	MV	Program Assistant
08/14/2006	Wren	Stephanie	PC	Program Assistant
09/05/2006	Koppes	Jan	MV	Program Assistant
09/18/2006	Gildenberg	Nancy	FS	Program Assistant
02/05/2007	Oppenheim	Brynn	PV	Program Assistant
07/09/2007	Ambrose	Larry	WV	Program Assistant
08/13/2007	Copenhaver	Caroline	WV	Program Assistant
08/13/2007	Morrison	Julie	AV	Program Assistant
08/13/2007	Stephans	Erin	PC	Program Assistant
09/04/2007	Moran	Cory	MS	Program Assistant
12/08/2010	Moore	Carolyn	MV	Program Assistant
09/07/2011	Barreca	Jennifer	PC	Program Assistant
09/07/2011	Stickney	Shereen	WV	Program Assistant
08/16/2012	Lucas	Kathy	PC	Program Assistant
09/05/2012	Schwarzbach	Jennifer	FS	Program Assistant
09/05/2012	Stoby	Channell	PC	Program Assistant
01/16/2013	Justus	Debra	PC	Program Assistant
09/04/2013	Carlson	Megan	PC	Program Assistant
09/04/2013	Parsin	Barbara	PC	Program Assistant
10/23/2013	Chor	Connie	PC	Program Assistant
08/15/2014	Cerquone	Regina	MV	Program Assistant
08/21/2014	Sherman	Julie	MS	Program Assistant
12/12/2014	Kordek	Susan	AV	Program Assistant
02/19/2015	Hornung	Sandra	PV	Program Assistant
07/21/2015	Gerhardt	Susan	PV	Program Assistant
07/30/2015	Green	Karen	AV	Program Assistant
08/11/2015	Karduck	Angela	AV	Program Assistant
08/20/2015	Norberg	Danielle	PV	Program Assistant
08/21/2015	Flynn	Courtney	PC	Program Assistant

09/23/2015	1:35 PM	Schrimpf	Margaret	FS	Program Assistant
10/26/2015	1:00 PM	Ziegler	Susan	PV	Program Assistant
11/09/2015	1:00 PM	Wondrasek	Abigail	PE	Program Assistant
11/10/2015	9:00 AM	DeBoer	Carolyn	PW	Program Assistant
08/23/2016	12:30 PM	Carr	Christine	FS	Program Assistant
09/13/2016	11:00 AM	Mitchell	Alina	WV	Program Assistant
12/05/2016		Sparks	Shannon	MV	Program Assistant
01/23/2017	7:30 AM	Effa	Elizabeth	GMS	Program Assistant
08/17/2017	1:00 PM	Fitzgibbons	Erin	MV	Program Assistant
08/18/2017	4:15 PM	Johnson	Sheryl	AV	Program Assistant
09/18/2017	10:00 AM	Wallis	Michelle	WV	Program Assistant
02/05/2018	2:30 PM	Tabassum	Naushina	AV	Program Assistant
10/24/2018		Moats	Tara	FS	Program Assistant
11/29/2018	11:45 AM	Arjumund	Shama	WV	Program Assistant
12/02/2018	1:10 PM	Varma	Juhi	PE	Program Assistant
12/13/2018		James	Kristian	PV	Program Assistant
01/17/2019	9:14 AM	Shafer Lohnner	Cynthia	PV	Program Assistant
01/29/2019	2:37 PM	Walzer	Suzanne	AV	Program Assistant
03/13/2019	8:30 AM	Franzen	Arbella	FS	Program Assistant
04/08/2019		Smith	Megan	AV	Program Assistant
07/16/2019	1:30 PM	Nelson	Krista	PW	Program Assistant
08/01/2019	2:01 PM	Zepeda	Erica	PV	Program Assistant
08/01/2019	8:30 AM	Weitzel	Gabrielle	PV	Program Assistant
08/01/2019	9:51 AM	Shapiro	Jennifer	PV	Program Assistant
08/01/2019	9:52 AM	Dozier	Abigayle	MV	Program Assistant
08/06/2019	10:30 AM	Montero	Esperanza	PC	Program Assistant
08/06/2019	10:52 AM	Kuzynowski	Amy	PV	Program Assistant
08/07/2019	9:02 AM	Smith	Anthony	FS	Program Assistant
08/08/2019	1:23 PM	Wade	Eric	PC	Program Assistant
08/12/2019	2:51 PM	Blackler	Kelly	GMS	Program Assistant
08/14/2019	10:48 AM	Moreno	Angeles	PC	Program Assistant

08/15/2019	3:26 PM	Dieken	Cathy	WV	Program Assistant
08/15/2019	9:23 AM	Robinson	Brianne	PV	Program Assistant
08/16/2019	2:57 PM	Kilpatrick	Courtney	PE	Program Assistant
08/21/2019	10:59 AM	Buchman	Scott	GMS	Program Assistant
09/27/2019	8:18 AM	Hoffmann	Rachael	WV	Program Assistant
10/04/2019	1:24 PM	Renner	Haley	PW	Program Assistant
10/15/2019		Hendrickson	Jeanne	PE	Program Assistant
11/11/2019	3:26 PM	O'Halloran	Ana	AV	Program Assistant
11/12/2019	3:51 PM	Garbett	Christina	PV	Program Assistant
11/18/2019	11:05 AM	Sindermann	Carrie	MV	Program Assistant
12/16/2019	3:37 PM	Lopez	Emma	PV	Program Assistant
01/16/2020	9:55 AM	Medina-Hernar	Suzanna	PV	Program Assistant
01/17/2020	8:23 AM	Chrzan	Kyle	GMS	Program Assistant
01/31/2020	1:43 PM	Dozier	Maribeth	PC	Program Assistant
02/14/2020		Feger	Jordan	PV	Program Assistant
02/14/2020	4:25 PM	Kasting	Aaron	AV	Program Assistant
08/10/2018	7:50 AM	Craig	Alexandra	PV	Program Assistant
08/13/2018	2:14 AM	Kelly	Deborah	PV	Program Assistant
08/15/2018	9:00 AM	Johnson	Dean	AV	Program Assistant
08/21/2018	1:00 PM	Robinson	Danielle	PE/PW	Program Assistant
08/24/2018	3:30 PM	Davila	Mario	PW	Program Assistant
08/29/2018	3:30 PM	Marisca	Leigh Anne	PV	Program Assistant
08/07/2018	10:57 AM	Mendez	Lourdes	AV	Program Assistant - Bilingual
08/09/2018	3:15 PM	Ramirez	Natali	AV	Program Assistant - Bilingual
09/24/2018	8:30 AM	Castro	Ana	AV	Program Assistant - Bilingual
09/24/2018	9:00 AM	Reyes	Diana	AV	Program Assistant - Bilingual
08/15/2019	9:25 AM	Rodriguez-Cort	Diana	AV	Program Assistant - Bilingual
11/11/2019	9:19 AM	Gallegos	Paola	PV	Program Assistant - Bilingual
09/11/2020	10:32 AM	Calix	Martin	FS	Program Assistant - Bilingual
09/21/2020	4:58 PM	Hernandez Ber	Liliana	GMS	Program Assistant - Bilingual
07/30/2001		Biederer	Cindy	FS	Secretary

12/14/2015	7:30 AM	Sheehy	Kristi	PC	Secretary
08/07/2013		Weisenberg	Linda	FS	Secretary Floating

Document Status: Draft Update

BOARD OF EDUCATION

2:260 Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the Board of Education, its employees, or its agents have violated his or her rights guaranteed by the State or federal Constitution, State or federal statute, or Board policy, or have a complaint regarding any one of the following: [PRESSPlus1](#)

1. Title II of the Americans with Disabilities Act, 42 U.S.C. §12101 et seq.
2. Title IX of the Education Amendments of 1972, 20 U.S.C. §1681 et seq., excluding Title IX sexual harassment complaints governed by policy 2:265, Title IX Sexual Harassment Grievance Procedure
3. Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §791 et seq.
4. Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.
5. Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.
6. Sexual harassment ~~prohibited by the~~ (State Officials and Employees Ethics Act, 5 ILCS 430/70-5(a); Illinois Human Rights Act, 775 ILCS 5/; and Title VII of the Civil Rights Act of 1964, 42 U.S.C. §2000e et seq. and ~~Title IX of the Education Amendments of 1972~~) (Title IX sexual harassment complaints are addressed under policy 2:265, Title IX Sexual Harassment Grievance Procedure)
7. Breastfeeding accommodations for students, 105 ILCS 5/10-20.60
8. Bullying, 105 ILCS 5/27-23.7
9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, 820 ILCS 180/
12. Illinois Equal Pay Act of 2003, 820 ILCS 112/
13. Provision of services to homeless students
14. Illinois Whistleblower Act, 740 ILCS 174/
15. Misuse of genetic information ~~prohibited by the~~ (Illinois Genetic Information Privacy Act (~~GIPA~~), 410 ILCS 513/; and Titles I and II of the Genetic Information Nondiscrimination Act (~~GINA~~), 42 U.S.C. §2000ff et seq.
16. Employee Credit Privacy Act, 820 ILCS 70/.

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure. If a formal complaint is filed under this policy, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this policy may forego any informal suggestions and/or attempts to resolve it and may proceed directly to this grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parents/guardians); this includes mediation.

Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed under this policy shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

Deadlines

All deadlines under this policy may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, *school business days* means days on which the District's main office is open.

Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For any complaint alleging bullying and/or cyberbullying of students, the Complaint Manager shall process and review the complaint according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy. For any complaint alleging sexual harassment or other violation of Board policy 5:20, *Workplace Harassment*

Prohibited, the Complaint Manager shall process and review the complaint according to that policy, in addition to any response required by this policy ~~2:260, Uniform Grievance Procedure~~.

Investigation Process

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complaint Manager shall ensure both parties have an equal opportunity to present evidence during an investigation. If the Complainant is a student under 18 years of age, the Complaint Manager will notify his or her parent(s)/guardian(s) that they may attend any investigatory meetings in which their child is involved. The complaint and identity of the Complainant will not be disclosed except: (1) as required by law or this policy, (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this policy about the status of the investigation. Within 30 school business days ~~or after~~ the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time.

The Superintendent will keep the Board informed of all complaints.

If a complaint contains allegations involving the Superintendent or Board member(s), the written report shall be filed directly with the Board, which will make a decision in accordance with paragraph four of the following section of this policy.

Decision and Appeal

Within five school business days after receiving the Complaint Manager's report, the Superintendent shall mail his or her written decision to the Complainant and the accused by registered U.S. mail as well as to the Complaint Manager. All decisions shall be based upon the *preponderance of evidence* standard.

Within 10 school business days after receiving the Superintendent's decision, the Complainant or the accused may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board.

Within 30 school business days, the Board shall affirm, reverse, or amend the Superintendent's decision or direct the Superintendent to gather additional information. Within five school business days ~~or after~~ the Board's decision, the Superintendent shall inform the Complainant and the accused of the Board's action.

For complaints containing allegations involving the Superintendent or Board member(s), within 30 school business days after receiving the Complaint Manager's or outside investigator's report, the Board shall mail its written decision to the Complainant and the accused by first class U.S. mail as well as to the Complaint Manager.

This policy shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

Appointing a Nondiscrimination Coordinator and Complaint Managers

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.^{Q1}

The Superintendent shall appoint at least one Complaint Manager to administer ~~the complaint process in~~ this policy. If possible, the Superintendent will appoint two Complaint Managers, one of each gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

Nondiscrimination Coordinator:

Dr. Lynn Glickman

Chris Wolk

565 Frederick Road, Grayslake, IL 60030

565 Frederick Road, Grayslake, IL 60030

glickman.lynn@d46.org

wolk.chris@d46.org

847/223-3650

847/223-3650

Complaint Managers:

Dr. Lynn Glickman

Chris Wolk

565 Frederick Road, Grayslake, IL 60030

565 Frederick Road, Grayslake, IL 60030

glickman.lynn@d46.org

847/223-3650

wolk.chris@d46.org

847/223-3650

LEGAL REF.:

Age Discrimination in Employment Act, [29 U.S.C. §621](#) *et seq.*

Americans With Disabilities Act, [42 U.S.C. §12101](#) *et seq.*

Equal Employment Opportunities Act (Title VII of the Civil Rights Act), [42 U.S.C. §2000e](#) *et seq.*

Equal Pay Act, [29 U.S.C. §206](#)(d).

Genetic Information Nondiscrimination Act, [42 U.S.C. §2000ff](#) *et seq.*

Immigration Reform and Control Act, [8 U.S.C. §1324a](#) *et seq.*

McKinney-Vento Homeless Assistance Act, [42 U.S.C. §11431](#) *et seq.*

Rehabilitation Act of 1973, [29 U.S.C. §791](#) *et seq.*

Title VI of the Civil Rights Act, [42 U.S.C. §2000d](#) *et seq.*

Title IX of the Education Amendments, [20 U.S.C. §1681](#) *et seq.*; [34 C.F.R. Part 106](#)

State Officials and Employees Ethics Act, [5 ILCS 430/70-5](#)(a).

[105 ILCS 5/2-3.8](#), [5/3-10](#), [5/10-20.7a](#), [5/10-20.60](#), [5/10-22.5](#), [5/22-19](#), [5/24-4](#), [5/27-1](#), [5/27-23.7](#), and [45/1-15](#).

Illinois Genetic Information Privacy Act, [410 ILCS 513/](#).

Illinois Whistleblower Act, [740 ILCS 174/](#).

Illinois Human Rights Act, [775 ILCS 5/](#).

Victims' Economic Security and Safety Act, [820 ILCS 180/](#), [56 Ill.Admin.Code Part 280](#).

Equal Pay Act of 2003, [820 ILCS 112/](#).

Employee Credit Privacy Act, [820 ILCS 70/](#).

[23 Ill.Admin.Code §§1.240](#) and [200.40](#).

CROSS REF.: 2:105 (Ethics and Gift Ban), [2:265 \(Title IX Sexual Harassment Grievance Procedure\)](#), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), [5:90 \(Abused and Neglected Child Reporting\)](#), 6:120 (Education of Children with Disabilities), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), [7:185 \(Teen Dating Violence Prohibited\)](#), 7:310 (Restrictions on Publications; Elementary Schools), 8:70 (Accommodating Individuals with Disabilities), 8:95 (Parental Involvement), 8:110 (Public Suggestions and Concerns)

Adopted: January 15, 2020

Questions and Answers:

***Required Question 1. A district must prominently display its Title IX non-discrimination policies (this policy 2:260, *Uniform Grievance Procedure*, and policy 2:265, *Title IX Sexual Harassment Grievance Procedure*) and contact information for its Title IX coordinator(s) on its website, if any, and in each handbook made available to students, applicants for employment, parents/guardians, employees, and collective bargaining units. 34 C.F.R. §106.8(a) and (b). Notifications must state that nondiscrimination extends to employment, and that inquiries about the application of Title IX and its regulations may be referred to the district's Title IX coordinator, to the U.S. Dept. of Education's Assistant Secretary of Education, or both. 34 C.F.R. §106.8(b). See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at **PRESS** Online by logging in at www.iasb.com.

Title IX regulations require districts to designate and authorize at least one employee to coordinate efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX coordinator by name, office address, email address, and telephone number.

The Nondiscrimination and Title IX Coordinator(s) need not be the same person. Does the District's Nondiscrimination Coordinator also serve as the Title IX Coordinator?

- ☐ The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator. (default)
 - ☐ The Nondiscrimination Coordinator does not serve as the District's Title IX Coordinator. (IASB will list the District's Title IX Coordinator separately in policies 2:260, 5:10, 5:20, 7:20, and 7:180 and make any other necessary changes to these policies.) The District's Title IX Coordinator's name, office address, email address, and telephone number are:
-

PRESSPlus Comments

PRESSPlus 1. The items listed are updated for continuous improvement and to explicitly direct any sexual harassment complaints involving Title IX to **NEW** policy 2:265, *Title IX Sexual Harassment Grievance Procedure*. **Issue 105, August 2020**

Document Status: Draft Update - New

2:265 Title IX Sexual Harassment Grievance Procedure

New/Unpublished Section

Sexual harassment affects a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from sexual harassment is an important District goal. The District does not discriminate on the basis of sex in any of its education programs or activities, and it complies with Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations (34 C.F.R. Part 106) [PRESSPlus1](#) concerning everyone in the District's education programs and activities, including applicants for employment, students, parents/guardians, employees, and third parties. [PRESSPlus2](#)

Title IX Sexual Harassment Prohibited

Sexual harassment as defined in Title IX (Title IX Sexual Harassment) is prohibited. Any person, including a District employee or agent, or student, engages in Title IX Sexual Harassment whenever that person engages in conduct on the basis of an individual's sex that satisfies one or more of the following: [PRESSPlus3](#)

1. A District employee conditions the provision of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct; [PRESSPlus4](#) or
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's educational program or activity; or
3. *Sexual assault* as defined in 20 U.S.C. §1092(f)(6)(A)(v), *dating violence* as defined in 34 U.S.C. §12291(a)(10), *domestic violence* as defined in 34 U.S.C. §12291(a)(8), or *stalking* as defined in 34 U.S.C. §12291(a)(30). [PRESSPlus5](#)

Examples of sexual harassment include, but are not limited to, touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, spreading rumors related to a person's alleged sexual activities, rape, sexual battery, sexual abuse, and sexual coercion.

Definitions from 34 C.F.R. §106.30

Complainant means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

Education program or activity includes locations, events, or circumstances where the District has substantial control over both the *Respondent* and the context in which alleged sexual harassment occurs.

Formal Title IX Sexual Harassment Complaint means a document filed by a *Complainant* or signed by the Title IX Coordinator alleging sexual harassment against a *Respondent* and requesting that the District investigate the allegation.

Respondent means an individual who has been reported to be the perpetrator of the conduct that could constitute sexual harassment.

Supportive measures mean non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the *Complainant* or the *Respondent* before or after the filing of a *Formal Title IX Sexual Harassment Complaint* or where no *Formal Title IX Sexual Harassment Complaint* has been filed. [PRESSPlus6](#)

Title IX Sexual Harassment Prevention and Response

The Superintendent or designee will ensure that the District prevents and responds to allegations of Title IX Sexual Harassment as follows:

1. Ensures that the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*, incorporates (a) age-appropriate sexual abuse and assault awareness and prevention programs in grades pre-K through 12, and (b) age-appropriate education about the warning signs, recognition, dangers, and prevention of teen dating violence in grades 7-12. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
2. Incorporates education and training for school staff pursuant to policy 5:100, *Staff Development Program*, and as recommended by the Superintendent, Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, ^{Q1} Dean of Students, ^{Q2} or a Complaint Manager. [PRESSPlus7](#)
3. Notifies applicants for employment, students, parents/guardians, employees, and collective bargaining units of this policy and contact information for the Title IX Coordinator by, at a minimum, prominently displaying them on the District's website, if any, and in each handbook made available to such persons. [PRESSPlus8](#)

Making a Report

A person who wishes to make a report under this Title IX Sexual Harassment grievance procedure may make a report to the Title IX Coordinator, Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager,

or any employee with whom the person is comfortable speaking. [PRESSPlus9](#) A person who wishes to make a report may choose to report to a person of the same gender.

School employees shall respond to incidents of sexual harassment by promptly making or forwarding the report to the Title IX Coordinator. An employee who fails to promptly make or forward a report may be disciplined, up to and including discharge.

The Superintendent shall insert into this policy and keep current the name, office address, email address, and telephone number of the Title IX Coordinator. [PRESSPlus10](#)

Title IX Coordinator:

Name

Address

Email

Telephone

Processing and Reviewing a Report or Complaint

Upon receipt of a report, the Title IX Coordinator and/or designee will promptly contact the *Complainant* to: (1) discuss the availability of supportive measures, (2) consider the *Complainant's* wishes with respect to *supportive measures*, (3) inform the *Complainant* of the availability of *supportive measures* with or without the filing of a *Formal Title IX Sexual Harassment Complaint*, and (4) explain to the *Complainant* the process for filing a *Formal Title IX Sexual Harassment Complaint*. [PRESSPlus11](#)

Further, the Title IX Coordinator will analyze the report to identify and determine whether there is another or an additional appropriate method(s) for processing and reviewing it. [PRESSPlus12](#) For any report received, the Title IX Coordinator shall review Board policies 2:260, *Uniform Grievance Procedure*; 5:20, *Workplace Harassment Prohibited*; 5:90, *Abused and Neglected Child Reporting*; 5:120, *Employee Ethics; Conduct; and Conflict of Interest*; [PRESSPlus13](#) 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; 7:185, *Teen Dating Violence Prohibited*; and 7:190, *Student Behavior*, to determine if the allegations in the report require further action.

Reports of alleged sexual harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational program or activity that is productive, respectful, and free of sexual harassment.

Formal Title IX Sexual Harassment Complaint Grievance Process

When a *Formal Title IX Sexual Harassment Complaint* is filed, the Title IX Coordinator will investigate it or appoint a qualified person to undertake the investigation. [PRESSPlus14](#)

The Superintendent or designee shall implement procedures to ensure that all *Formal Title IX Sexual Harassment Complaints* are processed and reviewed according to a Title IX grievance process that fully complies with 34 C.F.R. §106.45. [PRESSPlus15](#) The District's grievance process shall, at a minimum:

1. Treat *Complainants* and *Respondents* equitably by providing remedies to a *Complainant* where the *Respondent* is determined to be responsible for sexual harassment, and by following a grievance process that complies with 34 C.F.R. §106.45 before the imposition of any disciplinary sanctions or other actions against a *Respondent*.
2. Require an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence – and provide that credibility determinations may not be based on a person's status as a *Complainant*, *Respondent*, or witness.
3. Require that any individual designated by the District as a Title IX Coordinator, investigator, decision-maker, or any person designated by the District to facilitate an informal resolution process:
 - a. Not have a conflict of interest or bias for or against complainants or respondents generally or an individual *Complainant* or *Respondent*.
 - b. Receive training on the definition of sexual harassment, the scope of the District's *education program or activity*, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.
4. Require that any individual designated by the District as an investigator receiving training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.
5. Require that any individual designated by the District as a decision-maker receive training on [Q3](#) issues of relevance of questions and evidence, including when questions and evidence about the *Complainant's* sexual predisposition or prior sexual behavior are not relevant.
6. Include a presumption that the *Respondent* is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
7. Include reasonably prompt timeframes for conclusion of the grievance process.

8. Describe the range of possible disciplinary sanctions and remedies the District may implement following any determination of responsibility.
9. Base all decisions upon the *preponderance of evidence* standard.[Q4](#)
10. Include the procedures and permissible bases for the *Complainant* and *Respondent* to appeal.
11. Describe the range of *supportive measures* available to *Complainants* and *Respondents*.
12. Not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.[PRESSPlus16](#)

Enforcement

Any District employee who is determined, at the conclusion of the grievance process, to have engaged in sexual harassment will be subject to disciplinary action up to and including discharge. Any third party who is determined, at the conclusion of the grievance process, to have engaged in sexual harassment will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any District student who is determined, at the conclusion of the grievance process, to have engaged in sexual harassment will be subject to disciplinary action, including, but not limited to, suspension and expulsion consistent with student behavior policies.[PRESSPlus17](#) Any person making a knowingly false accusation regarding sexual harassment will likewise be subject to disciplinary action.

This policy does not increase or diminish the ability of the District or the parties to exercise any other rights under existing law.[PRESSPlus18](#)

Retaliation Prohibited

The District prohibits any form of retaliation against anyone who, in good faith, has made a report or complaint, assisted, or participated or refused to participate in any manner in a proceeding under this policy. Any person should report claims of retaliation using Board policy 2:260, *Uniform Grievance Procedure*.[PRESSPlus19](#)

Any person who retaliates against others for reporting or complaining of violations of this policy or for participating in any manner under this policy will be subject to disciplinary action, up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.:

20 U.S.C. §1681 *et seq.*, Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Gebser v. Lago Vista Independent Sch. Dist., 524 U.S. 274 (1998).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Conduct, and Conflict of Interest), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior)

Questions and Answers:

***Required Question 1. Does the District employ Assistant Principals?

- ☐ Yes (default)
- ☐ No (IASB will remove Assistant Building Principal references from the policy)

***Required Question 2. Does the District employ a Dean of Students?

- ☐ Yes (default)
- ☐ No (IASB will remove Dean of Students references from the policy)

***Required Question 3. 34 C.F.R. §106.45(b)(1) lists the basic requirements for a grievance process. While live hearings are only required for postsecondary institutions, elementary and secondary schools may choose to offer them as part of their grievance process. **Consult the board attorney if the board wants the district to use a live hearing in its grievance process.**

Will the District use a live hearing during the grievance process?

- ☐ No (default)

☒ Yes (IASB will amend #5 by inserting the following after "receive training on": "any technology to be used at a live hearing and on")

***Required Question 4. 34 C.F.R. §106.45(b)(1)(vii) requires the Title IX sexual harassment grievance process to state the standard of evidence it will use to determine responsibility of the respondent. The standard of evidence selected must be applied "consistently to formal complaints alleging Title IX sexual harassment regardless of whether the respondent is a student or an employee." 85 Fed. Reg. 30373. This policy uses the *preponderance of the evidence* standard, not the *clear and convincing evidence* standard.

Preponderance of evidence is a standard used in civil cases. It means "the greater weight of the evidence, not necessarily established by the greater number of witnesses testifying to a fact but by evidence that has the most convincing force." See *Black's Law Dictionary*, 11th ed. 2019. *Preponderance of the evidence* is the standard used in sample policy 2:260, *Uniform Grievance Procedure*. *Clear and convincing* is a higher standard, requiring more than *preponderance of the evidence* but less than proof beyond a reasonable doubt. It means "evidence indicating that the thing to be proved is highly probable or reasonably certain." See *Black's Law Dictionary*, 11th ed. 2019. **Consult the board attorney regarding the appropriate standard for the district, as well as implications if a different standard is used in this policy than in 2:260, *Uniform Grievance Procedure*.** Ensure the same standard of evidence is used in the district's implemented administrative procedure 2:265-AP2, *Formal Title IX Sexual Harassment Complaint Grievance Process*.

Which standard of proof has the Board adopted for policy 2:265?

☒ Preponderance of evidence (default)

☐ Clear and convincing evidence (IASB will replace "preponderance of" with "clear and convincing")

PRESSPlus Comments

PRESSPlus 1. The final Title IX regulations are eff. 8-14-20; however, their complexity and scope means that districts are unlikely to finalize policies until after the effective date. It is important for school officials to discuss Title IX requirements with their board attorneys, to ensure full implementation and to reduce risks based on Title IX's intersection with local and State laws and regulations. See the **PRESS** Issue 105 Update Memo, available at **PRESS** Online by logging in at www.iasb.com, for more information. **Issue 105, August 2020**

PRESSPlus 2. Title IX of the Education Amendments of 1972 (Title IX)(20 U.S.C. §1681 *et seq.*) requires this subject matter be covered by policy and controls this policy's content. This policy contains items on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. Employee grievance procedures are a mandatory subject of bargaining and cannot be changed without the employee exclusive representative's consent. This policy and its companion policy 2:260, *Uniform Grievance Procedure*, are in addition to, and not a substitute for, the employee grievance procedure contained in a collective bargaining agreement.

For the sake of consistency and ease of administration, this policy addresses only Title IX sexual harassment grievances, except those contained in collective bargaining agreements. See the cross references for the policies referring to this Title IX sexual harassment grievance procedure policy.

A district must have at least one policy explicitly stating it does not discriminate on the basis of sex in its education programs or activities under Title IX and its implementation regulations (34 C.F.R. Part 106). 34 C.F.R. §106.8(b)(1). Title IX jurisdiction is geographically limited to discrimination against a person in the United States. 34 C.F.R. §106.8(d). Though all complaints of sexual harassment may not constitute sexual harassment under Title IX, Title IX's reach is broad because an alleged complainant or alleged respondent may be *anyone* in the District's educational program or activity in the United States – including applicants for employment, students, parents/guardians, any employee, and third parties. **Issue 105, August 2020**

PRESSPlus 3. 34 C.F.R. §106.30. The definition of *sexual harassment* in the policy and in Title IX includes *unwelcome* conduct. *Id.* However, case law does not always distinguish between *welcome* and *unwelcome* conduct. See *Mary M. v. North Lawrence Community Sch. Corp.*, 131 F.3d 1220 (7th Cir. 1997) (8th grade student did not need to show that a school employee's sexual advances were *unwelcome* in order to prove sexual harassment). **Issue 105, August 2020**

PRESSPlus 4. 34 C.F.R. §106.30. This behavior is commonly called *quid pro quo* sexual harassment. See 85 Fed. Reg. 30036, f/n 94. By using the term *individual*, Title IX regulations do not limit *quid pro quo* sexual harassment to situations where the provision of an aid, benefit or service by an employee is conditioned on a current *student's* participation in *unwelcome* sexual conduct. By way of example, *quid pro quo* Title IX sexual harassment involving an employee and an individual other than a current student may be implicated when: an employee tells a former student she can only get a letter of recommendation if she participates in *unwelcome* sexual conduct; an employee selects a volunteer for a coveted field trip chaperone position if he participates in *unwelcome* sexual conduct; or a supervisory employee subjects a subordinate employee to *unwelcome* sexual conduct in exchange for a promotion. **Issue 105, August 2020**

PRESSPlus 5. See sample exhibit 2:265-E, *Title IX Sexual Harassment Glossary of Terms*, available at **PRESS** Online by logging in at www.iasb.com, for these definitions and other definitions of italicized terms in this policy. **Issue 105, August 2020**

PRESSPlus 6. See sample administrative procedure 2:265-AP1, *Title IX Sexual Harassment Response*, available at **PRESS** Online by logging in at www.iasb.com, for further discussion of supportive measures. **Issue 105, August 2020**

PRESSPlus 7. If the Board's policy 5:100, *Staff Development Program*, does not include the paragraphs listing trainings (from footnote 4 of sample policy 5:100), IASB will remove the phrase pursuant to policy 5:100, *Staff Development Program*, and. **Issue 105, August 2020**

PRESSPlus 8. A district must prominently display its Title IX non-discrimination policies (policy 2:260, *Uniform Grievance Procedure*, and this policy 2:265, *Title IX Sexual Harassment Grievance Procedure*) and contact information for its Title IX coordinator(s) on its website, if any, and in each handbook made available to students, applicants for employment, parents/guardians, employees, and collective bargaining units. 34 C.F.R. §106.8(a) and (b). Notifications must state that nondiscrimination extends to employment, and that inquiries about the application of Title IX and its regulations may be referred to the district's Title IX coordinator, to the U.S. Dept. of Education's Assistant Secretary of Education, or both. 34 C.F.R. §106.8(b). See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 105, August 2020**

PRESSPlus 9. Using "or any employee with whom the Complainant is comfortable speaking" ensures Title IX compliance because Title IX deems "any employee" of an elementary or secondary school who has notice of sexual harassment or allegations of sexual harassment to have *actual knowledge*. Therefore, a report to any employee triggers a district's duty to respond. 34 C.F.R. §106.30. This policy contains an item upon which collective bargaining may be required. Any policy that impacts wages, hours, and terms and conditions of employment is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. **Issue 105, August 2020**

PRESSPlus 10. Title IX regulations require districts to designate and authorize at least one employee to coordinate its efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX coordinator by name, office address, email address, and telephone number. A district's nondiscrimination coordinator often also serves as its Title IX coordinator. See policy 2:260, *Uniform Grievance Procedure*.

While the names and contact information are required by law to be listed, they are not part of the adopted policy and do not require board action. This allows for additions and amendments to the names and contact information when necessary. It is important for updated names and contact information to be inserted into this policy and regularly monitored. **Issue 105, August 2020**

PRESSPlus 11. Required by 34 C.F.R. §106.44(a) and (b) regardless of whether a formal Title IX sexual harassment complaint is filed. **Issue 105, August 2020**

PRESSPlus 12. See sample exhibit 2:265-E, *Title IX Sexual Harassment Glossary of Terms*, available at **PRESS** Online by logging in at www.iasb.com, for a discussion of Title IX sexual harassment and non-Title IX sexual harassment. Consult the board attorney for further guidance. **Issue 105, August 2020**

PRESSPlus 13. See also sample administrative procedure 5:120-AP2, *Employee Conduct Standards*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 105, August 2020**

PRESSPlus 14. This policy gives Title IX coordinators the flexibility to appoint another qualified individual to conduct an investigation. This may be appropriate when the neutrality or efficacy of the Title IX coordinator is an issue, and/or where the district wishes to have the expertise that an in-house or outside attorney may afford to an investigation. Alternative appointments are often made in consultation with the superintendent or other district-level administrator (except in cases involving complaints about those individuals) and the board attorney. If a complaint involves the superintendent or other district-level administrator, alternative appointments are often made in consultation with the board and the board attorney. **Issue 105, August 2020**

PRESSPlus 15. See sample administrative procedures 2:265-AP1, *Title IX Sexual Harassment Response*, and 2:265-AP2, *Formal Title IX Sexual Harassment Complaint Grievance Process*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 105, August 2020**

PRESSPlus 16. Examples of legally-recognized privileges include attorney-client privilege, doctor-patient privilege, and spousal privilege. See 85 Fed. Reg. 30277. **Issue 105, August 2020**

PRESSPlus 17. See policies 7:190, *Student Behavior*, and 7:230, *Misconduct by Students with Disabilities*. See also policies 7:200, *Suspension Procedures*, and 7:210, *Expulsion Procedures*, for due process requirements when student suspension or expulsion is

recommended following a determination of responsibility for Title IX sexual harassment. **Issue 105, August 2020**

PRESSPlus 18. Examples of rights the district or parties may exercise ancillary to this Title IX sexual harassment grievance procedure include, but are not limited to: disciplinary processes for suspensions and expulsions of students under 105 ILCS 5/10-22.6; tenured teacher dismissal proceedings under 105 ILCS 5/24-12; any other pre-termination process required by an applicable collective bargaining agreement, employment policy or procedure, or employment contract; and student appeal of a sex equity grievance decision under 23 Ill. Admin. Code §200.40 (see policy 7:10, *Equal Educational Opportunities*). **Issue 105, August 2020**

PRESSPlus 19. Retaliation complaints must be processed under policy 2:260, *Uniform Grievance Procedure*, because they are covered under the district's grievance procedure for resolving non-sexual harassment Title IX complaints. See 34 C.F.R. §106.8(c). Title IX sexual harassment regulations state that "[c]omplaints alleging retaliation may be filed according to the grievance procedures for sex discrimination required to be adopted under §106.8(c)." 34 C.F.R. §106.71. **Issue 105, August 2020**

Document Status: Draft Update

General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

The School District shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; use of lawful products while not at work; being a victim of domestic violence, sexual violence, or gender violence; genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; or other legally protected categories. No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, [410 ILCS 130/](#). Unless, failing to do so would put the school district in violation of federal law or unless failing to do so would cause it to lose a monetary or licensing related benefit under federal law or rules.

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager for the Uniform Grievance Procedure. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information.

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator for personnel who shall be responsible for coordinating the District's nondiscrimination efforts. The Nondiscrimination Coordinator may be the Superintendent or a Complaint Manager for the Uniform Grievance Procedure. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator. [PRESSPlus1](#)

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers.

Nondiscrimination Coordinator:

Dr. Lynn Glickman	Chris Wolk
565 Frederick Road, Grayslake, IL 60030	565 Frederick Road, Grayslake, IL 60030
glickman.lynn@d46.org	wolk.chris@d46.org
847/223-3650	847/223-3650

Complaint Managers:

Dr. Lynn Glickman	Chris Wolk
565 Frederick Road, Grayslake, IL 60030	565 Frederick Road, Grayslake, IL 60030
glickman.lynn@d46.org	wolk.chris@d46.org
847/223-3650	847/223-3650

The Superintendent shall also use reasonable measures to inform staff members and applicants that the District is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.

Minority Recruitment

The District will attempt to recruit and hire minority employees. The implementation of this policy may include advertising openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the District to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

LEGAL REF.:

[8 U.S.C. §1324a](#) et seq., Immigration Reform and Control Act.

[20 U.S.C. §1681](#) et seq., Title IX of the Education Amendments of 1972; implemented by [34 C.F.R. Part 106](#).

[29 U.S.C. §206\(d\)](#), Equal Pay Act.

[29 U.S.C. §621](#) *et seq.*, Age Discrimination in Employment Act.

[29 U.S.C. §701](#) *et seq.*, Rehabilitation Act of 1973.

[38 U.S.C. §4301](#) *et seq.*, Uniformed Services Employment and Reemployment Rights Act (1994).

[42 U.S.C. §1981](#) *et seq.*, Civil Rights Act of 1991.

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; implemented by [29 C.F.R. Part 1601](#).

[42 U.S.C. §2000ff](#) *et seq.*, Genetic Information Nondiscrimination Act of 2008.

[42 U.S.C. §2000d](#) *et seq.*, Title VI of the Civil Rights Act of 1964.

[42 U.S.C. §2000e\(k\)](#), Pregnancy Discrimination Act.

[42 U.S.C. §12111](#) *et seq.*, Americans with Disabilities Act, Title I.

[Ill. Constitution, Art. I](#), §§17, 18, and 19.

[105 ILCS 5/10-20.7](#), [5/20.7a](#), [5/21.1](#), [5/22.4](#), [5/23.5](#), [5/22-19](#), [5/24-4](#), [5/24-4.1](#), and [5/24-7](#).

[410 ILCS 130/40](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 513/25](#), Genetic Information Privacy Act.

[740 ILCS 174/](#), Ill. Whistleblower Act.

[775 ILCS 5/1-103](#), [5/2-102](#), [103](#), and [5/6-101](#), Ill. Human Rights Act.

[775 ILCS 35/5](#), Religious Freedom Restoration Act.

[820 ILCS 55/10](#), Right to Privacy in the Workplace Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 75/](#), Job Opportunities for Qualified Applicants Act.

[820 ILCS 112/](#), Ill. Equal Pay Act of 2003.

[820 ILCS 180/30](#), Victims' Economic Security and Safety Act.

[820 ILCS 260/](#), Nursing Mothers in the Workplace Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), [2:265 \(Title IX Sexual Harassment Grievance Procedure\)](#), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment, At-Will, Compensation, and Assignment), 5:300 (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities)

Adopted: January 15, 2020

PRESSPlus Comments

PRESSPlus 1. Title IX regulations require districts to designate and authorize at least one employee to coordinate their efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX Coordinator by name, office address, email address, and telephone number.

The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, see the **PRESS Plus** Question 1 in policy 2:260. **Issue 105, August 2020**

Document Status: Draft Update

General Personnel

5:20 Workplace Harassment Prohibited

The School District expects the workplace environment to be productive, respectful, and free of unlawful discrimination, including harassment. District employees shall not engage in harassment or abusive conduct on the basis of an individual's actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, age, citizenship status, disability, pregnancy, marital status, order of protection status, military status, or unfavorable discharge from military service, nor shall they engage in harassment or abusive conduct on the basis of an individual's other protected status identified in Board policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Harassment of students, including, but not limited to, sexual harassment, is prohibited by Board The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator. [PRESSPlus1](#)

The Superintendent shall insert into this policy the names, office addresses, email addresses. District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes, but is not limited to, verbal, physical, or other conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct that has the effect of humiliation, embarrassment, or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to promptly report information regarding violations of this policy. Individuals may choose to report to a person of the individual's same gender. Every effort should be made to file such reports or complaints as soon as possible, while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager. Employees may also report claims using Board policy 2:260, *Uniform Grievance Procedure*. If a claim is reported using Board policy 2:260, then the Complaint Manager shall process and review the complaint claim according to that policy, in addition to any response required by this policy.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator. [PRESSPlus2](#)

Nondiscrimination Coordinator:

Dr. Lynn Glickman	Chris Wolk
565 Frederick Road, Grayslake, IL 60030	565 Frederick Road, Grayslake, IL 60030
glickman.lynn@d46.org	wolk.chris@d46.org
847/223-3650	847/223-3650

Complaint Managers:

Dr. Lynn Glickman	Chris Wolk
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glickman.lynn@d46.org	wolk.chris@d46.org
847/223-3650	847/223-3650

Investigation Process

~~Supervisors, Building Principals, or administrators~~ Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee supervisor of

administrator who fails to promptly forward a report or complaint may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain a workplace environment that is productive, respectful, and free of unlawful discrimination, including harassment. The District shall investigate alleged workplace harassment when the Nondiscrimination Coordinator or a Complaint Manager becomes aware of an allegation, regardless of whether a written report or complaint is filed.

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.), the Nondiscrimination Coordinator or designee [PRESSPlus3](#) shall consider whether action under policy 2:265, Title IX Sexual Harassment Grievance Procedure, should be initiated.

For any other alleged workplace harassment that does not require action under policy 2:265, Title IX Sexual Harassment Grievance Procedure, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under policy 2:260, Uniform Grievance Procedure, and/or 5:120, Employee Ethics: Conduct, and Conflict of Interest, [PRESSPlus4](#) should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel [PRESSPlus5](#)

An alleged incident of sexual abuse is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, Abused and Neglected Child Reporting. In addition to reporting the suspected abuse, the complaint shall also be processed under policy 2:265, Title IX Sexual Harassment Grievance Procedure, or policy 2:260, Uniform Grievance Procedure.

Enforcement

A violation of this policy by an employee may result in discipline, up to and including discharge. A violation of this policy by a third party will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, i.e.g., vendor, parent, invitee, etc. Any ~~person~~employee making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, which for an employee may be up to and including discharge.

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing bona-fide complaints or providing information about harassment is prohibited (see Board policy 2:260, Uniform Grievance Procedure), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and Employees Ethics Act (5 ILCS 430/), the Whistleblower Act (740 ILCS 174/), and the Ill. Human Rights Act (775 ILCS 5/).

An employee should report allegations of retaliation to his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

Employees who retaliate against others for reporting or complaining of violations of this policy or for participating in the reporting or complaint process will be subject to disciplinary action, up to and including discharge.

Recourse to State and Federal Fair Employment Practice Agencies

The District encourages all employees who have information regarding violations of this policy to report the information pursuant to this policy. The following government agencies are available to assist employees: the Ill. Dept. of Human Rights and the U. S. Equal Employment Opportunity Commission.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

LEGAL REF.:

Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e et seq.](#); implemented by [29 C.F.R. §1604.11](#).

Title IX of the Education Amendments of 1972, [20 U.S.C. §1681 et seq.](#); implemented by [34 C.F.R. Part 106](#).

State Officials and Employees Ethics Act, [5 ILCS 430/70-5\(a\)](#).

Ill. Human Rights Act, [775 ILCS 5/2-101\(E\)](#) and (E-1), [5/2-102\(A\)](#), (A-10), (D-5), [5/2-102\(E-5\)](#), [5/2-109](#), [5/5-102](#), and [5/5-102.2](#).

[56 Ill. Admin.Code Parts 2500, 2510, 5210](#), and [5220](#).

[Burlington Industries v. Ellerth](#), 524 U.S. 742 (1998).

Crawford v. Metro. Gov't of Nashville & Davidson County, 555 U.S. 271 (2009).

Fragher v. City of Boca Raton, 524 U.S. 775 (1998).

Franklin v. Gwinnett Co. Public Schools, 503 U.S. 60 (1992).

Harris v. Forklift Systems, 510 U.S. 17 (1993).

Jackson v. Birmingham Bd. of Educ., 544 U.S. 167 (2005).

Meritor Savings Bank v. Vinson, 477 U.S. 57 (1986).

Oncale v. Sundowner Offshore Services, 523 U.S. 75 (1998).

Porter v. Erie Foods International, Inc., 576 F.3d 629 (7th Cir. 2009).

Sangamon County Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

Vance v. Ball State University, 133 S. Ct. 2434 (2013).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics: Conduct and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

Adopted: January 15, 2020

PRESSPlus Comments

PRESSPlus 1. Title IX regulations require districts to designate and authorize at least one employee to coordinate their efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX Coordinator by name, office address, email address, and telephone number.

The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, see the **PRESS Plus** Question 1 in policy 2:260. **Issue 105, August 2020**

PRESSPlus 2. Title IX regulations require districts to designate and authorize at least one employee to coordinate their efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX Coordinator by name, office address, email address, and telephone number. The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, see the **PRESS Plus** Question in policy 2:260. **Issue 105, August 2020**

PRESSPlus 3. "Nondiscrimination Coordinator or designee" is used where Title IX is potentially implicated. In contrast, if Title IX is likely not implicated then "Nondiscrimination Coordinator or a Complaint Manager or designee" is used. **Issue 105, August 2020**

PRESSPlus 4. See also sample administrative procedure 5:120-AP2, *Employee Conduct Standards*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 105, August 2020**

PRESSPlus 5. Required for districts located within a county served by an accredited Children's Advocacy Center (CAC). 105 ILCS 5/22-85 (final citation pending), added by P.A. 101-531 (governing the investigation of an *alleged incident of sexual abuse* of any child within any Illinois counties served by a CAC). For further discussion see ¶ 14 in sample policy 5:90, *Abused and Neglected Child Reporting*, available at **PRESS** Online by logging in at www.iasb.com.

If your school district is not within a county served by an accredited CAC, strike this subsection and select "Adopted with Additional District Edits" as the Save Status. **Issue 105, August 2020**

Document Status: Draft Update

General Personnel

5: 100 Staff Development Program

The Superintendent or designee shall implement a staff development program. The goal of such program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate the District and School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

The staff development program shall provide, at a minimum, at least once every two years, the in-service training of licensed school personnel and administrators on current best practices regarding the identification and treatment of attention deficit disorder and attention deficit hyperactivity disorder, the application of non-aversive behavioral interventions in the school environment, and the use of psychotropic or psychostimulant medication for school-age children.

The staff development program shall provide, at a minimum, once every two years, the in-service training of all District staff on educator ethics, teacher-student conduct, and school employee-student conduct.

In addition, the staff development program shall include each of the following:

1. At least, once every two years, training of all District staff by a person with expertise on anaphylactic reactions and management.
2. At least every two years, an in-service to train school personnel, at a minimum, to understand, provide information and referrals, and address issues pertaining to youth who are parents, expectant parents, or victims of domestic or sexual violence.
3. Training that, at a minimum, provides District staff with a basic knowledge of matters relating to acquired immunodeficiency syndrome (AIDS) and the availability of appropriate sources of counseling and referral.
4. Training for licensed school personnel and administrators who work with students in grades kindergarten through 8 to identify the warning signs of mental illness and suicidal behavior in youth along with appropriate intervention and referral techniques.
5. Abused and Neglected Child Reporting Act (ANCR), School Code, and *Erin's Law* Training as follows:
 - a. Staff development for local school site personnel who work with students in grades kindergarten through 8, in the detection, reporting and prevention of child abuse and neglect (see policy 5:90, *Abused and Neglected Child Reporting*).
 - b. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years (see policy 5:90, *Abused and Neglected Child Reporting*).
 - c. Informing educators about the recommendation in the *Erin's Law* Taskforce Report requesting them to attend continuing professional development programs that address the prevention and identification of child sexual abuse (see policy 5:90, *Abused and Neglected Child Reporting*).
6. Education for staff instructing students in grades 7 through 12, concerning teen dating violence as recommended by the District's Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students or Complaint Manager.
7. Reasonable efforts will be made to provide ongoing professional development for teachers, administrators, school resource officers, and staff regarding the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
8. Annual continuing education and/or training opportunities (*professional standards*) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain documentation for a three year period.
9. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
10. Every two years, school personnel who work with students must complete an in-person or online training program on the management of asthma, the prevention of asthma symptoms, and emergency response in the school setting.
11. Training for school personnel to develop cultural competency, including understanding and reducing implicit racial bias.
12. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
14. For nurses, administrators, guidance counselors, teachers, persons employed by a local health department and assigned to a school, and persons who contract with the District to perform services in connection with a student's seizure action plan, training in the basics of seizure recognition, first aid, and appropriate emergency protocols.
15. For all District staff, annual sexual harassment prevention training.

16. Title IX requirements for training as follows (see policy 2:265, *Title IX Sexual Harassment Grievance Procedure*):^{PRESSPlus1}
- For all District staff, training on the definition of sexual harassment, the scope of the District's education program or activity, all relevant District policies and procedures, and the necessity to promptly forward all reports of sexual harassment to the Title IX Coordinator.
 - For school personnel designated as Title IX coordinators, investigators, decision-makers, or informal resolution facilitators, training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.
 - For school personnel designated as Title IX investigators, training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.
 - For school personnel designated as Title IX decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about a complainant's sexual predisposition or prior sexual behavior are not relevant.

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*.

An opportunity shall be provided for all staff members to acquire, develop, and maintain the knowledge and skills necessary to properly administer life-saving techniques and first aid, including the Heimlich maneuver, cardiopulmonary resuscitation, and the use of an automated external defibrillator, in accordance with a nationally recognized certifying organization. Physical fitness facilities' staff must be trained in cardiopulmonary resuscitation and use of an automated external defibrillator.

Professional Growth

Please refer to the applicable collective bargaining agreement(s).

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010; 7 C.F.R. Parts 210 and 235.

105 ILCS 5/2-3.62, 5/10-20.17a, 5/10-20.61, 5/10-22.6(c-5), 5/10-22.39, 5/10-23.12, 5/22-80(h), and 5/24-5.

105 ILCS 25/1.15, Interscholastic Athletic Organization Act.

105 ILCS 150/25, Seizure Smart School Act.

105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.

325 ILCS 5/4, Abused and Neglected Child Reporting Act.

745 ILCS 49/, Good Samaritan Act.

775 ILCS 5/2-109, Ill. Human Rights Act.

23 Ill.Admin.Code §§ 22.20, 226.800, and Part 525.

77 Ill.Admin.Code §527.800.

CROSS REF.: 2:265 (Title IX Sexual Harassment Grievance Procedure), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:270 (Administering Medicines to Students), 7:285 (Food Allergy Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

Adopted: March 3, 2020

PRESSPlus Comments

PRESSPlus 1. Added in response to Title IX regulations at 34 C.F.R. Part 106. **Issue 105, August 2020**

Document Status: Draft Update

Professional Personnel

5:220 Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license or short-term substitute license and may teach in the place of a licensed teacher who is under contract with the Board. There is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.
3. A short-term substitute teacher holding a short-term substitute teaching license may teach for any one licensed teacher under contract with the District only for a period not to exceed five consecutive school days.

The Illinois Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year, but not more than 100 paid days in the same classroom. Beginning July 1, 2021⁰, [PRESSPlus1](#) a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists.

The Board of Education establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program. Short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education within five business days after the employment of a substitute teacher in an emergency situation.

LEGAL REF.:

[105 ILCS 5/10-20.68](#), [5/21B-20\(2\)](#), [5/21B-20\(3\)](#), and [5/21B-20\(4\)](#).

[23 Ill.Admin.Code §1.790](#) (Substitute Teacher) and [§25.520](#) (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

Adopted: January 15, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to 40 ILCS 5/16-118, amended by P.A. 101-645, extending until June 30, 2021, the limit of 120 paid days or 600 paid hours that a TRS annuitant can work as substitute teacher in a school year. **Issue 105, August 2020**

Document Status: Draft Update

STUDENTS

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, Q1 status of being homeless, immigration status, order of protection status, actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board of Education policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance by using Board policy 2:260, *Uniform Grievance Procedure*.

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the Regional Superintendent (pursuant to 105 ILCS 5/3-10) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8).

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, who also serves as the District's Title IX Coordinator. PRESSPlus1
The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures. PRESSPlus2

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972; implemented by 34 C.F.R. Part 106.

29 U.S.C. §791 et seq., Rehabilitation Act of 1973.

42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.

Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60 (P.A.s 100-29 and 100-163, final citations pending), 5/10-22.5, and 5/27-1.

775 ILCS 5/1-101 et seq., Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:330 (Student Use of Buildings - Equal Access), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

ADOPTED: February 21, 2018

Questions and Answers:

***Required Question 1. Executive Order (EO) 2019-11, titled "Strengthening Our Commitment to Affirming and Inclusive Schools" established the Affirming and Inclusive Schools Task Force (Task Force) to identify strategies and best practices for ensuring welcoming, safe, supportive, and inclusive school environments for transgender, nonbinary, and gender nonconforming students. The Task Force delivered a report that served as the basis for two non-regulatory guidance documents entitled *Supporting Transgender*,

Nonbinary and Gender Nonconforming Students and Sample District Policy and Administrative Procedures at www.isbe.net/supportallstudents. The Ill. State Board of Education (ISBE) hosts these documents on its website.

Does the Board want to incorporate ISBE's *Sample District Policy and Administrative Procedures* policy recommendation into this policy?

☐ No (default)

☐ Yes (IASB will replace "gender identity" with "gender, gender identity (whether or not traditionally associated with the student's sex assigned at birth), gender expression," add "or gender expression" to the first sentence under the Sex Equity subhead, and add the following sentence to that subhead: "Students shall be supported in a manner consistent with their gender identity. This will include, but not be limited to, use of restrooms, locker rooms, and other facilities that correspond with the student's gender identity." In addition, the list of protected classifications in policy 7:20 will be amended to replace "gender identity" with "gender; gender identity (whether or not traditionally associated with the student's sex assigned at birth);")

PRESSPlus Comments

PRESSPlus 1. The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, see the **PRESS Plus** Question in policy 2:260. **Issue 105, August 2020**

PRESSPlus 2. The Illinois Principals Association maintains a handbook service that coordinates with **PRESS** material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/resources/model-student-handbook. **Issue 105, August 2020**

Document Status: Draft Update

STUDENTS

7:20 Harassment of Students Prohibited

Bullying, Intimidation, and Harassment Prohibited

No person, including a School District employee or agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived: race; color; national origin; military status; unfavorable discharge status from military service; sex; sexual orientation; gender identity; PRESSPlus1 gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, sexual, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

Sexual Harassment Prohibited

The District shall provide an educational environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. Sexual harassment of students is prohibited. PRESSPlus2 See policies 2:265, Title IX Sexual Harassment Grievance Procedure, and 2:260, Uniform Grievance Procedure.

Any person, including a district employee or agent, or student, engages in sexual harassment whenever he or she makes sexual advances; requests sexual favors; and/or engages in other verbal or physical conduct, including sexual violence, of a sexual or sex-based nature, imposed on the basis of sex, that:

1. Denies or limits the provision of educational aid, benefits, services, or treatment; or that makes such conduct a condition of a student's academic status; or
2. Has the purpose or effect of:
 - a. Substantially interfering with a student's educational environment;
 - b. Creating an intimidating, hostile, or offensive educational environment;
 - c. Depriving a student of educational aid, benefits, services, or treatment; or
 - d. Making submission to or rejection of such conduct the basis for academic decisions affecting a student.

The terms *intimidating*, *hostile*, and *offensive* include conduct that has the effect of humiliation, embarrassment, or discomfort. Examples of sexual harassment include touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities. The term *sexual violence* includes a number of different acts. Examples of sexual violence include, but are not limited to, rape, sexual assault, sexual battery, sexual abuse, and sexual coercion.

Making a Report or Complaint

Students are encouraged to promptly report claims or incidences of bullying, intimidation, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member employee with whom the student is comfortable speaking. PRESSPlus3 A student may choose to report to an employee person of the student's same sex gender.

An allegation that a student was a victim of any prohibited conduct perpetrated by school personnel, including a school vendor or volunteer, shall be processed and reviewed according to policy 5:90, Abused and Neglected Child Reporting, in addition to any response required by this policy. Reports under this policy will be considered a report under Board policy 2:260, Uniform Grievance Procedure, and/or Board policy 2:265, Title IX Sexual Harassment Grievance Procedure. The Nondiscrimination Coordinator and/or Complaint Manager shall process and review the report according to the appropriate grievance procedure.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. At least one of these individuals will be female, and at least one will be male. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator. PRESSPlus4

Nondiscrimination Coordinator:

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Chris Wolk
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Complaint Managers:

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The Superintendent shall use reasonable measures to inform staff members and students of this policy by including:

1. For students, age-appropriate information about the contents of this policy in the District's student handbook(s), on the District's website, and, if applicable, in any other areas where policies, rules, and standards of conduct are otherwise posted in each school.
2. For staff members, this policy in the appropriate employee handbook(s), if applicable, and/or in any other areas where policies, rules, and standards of conduct are otherwise made available to staff.

Investigation Process

~~Supervisors, Building Principals, or administrators~~ Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee supervisor or administrator who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

~~The District shall investigate alleged harassment of students when the Nondiscrimination Coordinator or a Complaint Manager becomes aware of an allegation, regardless of whether a written report or complaint is filed.~~

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.), the Nondiscrimination Coordinator or designee ^{PRESSPlus5} shall consider whether action under policy 2:265, Title IX Sexual Harassment Grievance Procedure, should be initiated.

For any other alleged student harassment that does not require action under policy 2:265, Title IX Sexual Harassment Grievance Procedure, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under policies 2:260, Uniform Grievance Procedure, and/or 7:190, Student Behavior, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel ^{PRESSPlus6}

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under policy 2:265, Title IX Sexual Harassment Grievance Procedure, or policy 2:260, Uniform Grievance Procedure ~~any response required by this policy.~~

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action ~~up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.~~

Retaliation Prohibited

Retaliation against any person for bringing complaints or providing information about harassment is prohibited (see policies 2:260,

Uniform Grievance Procedure, and 2:265, Title IX Sexual Harassment Grievance Procedure).

Students should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.:

20 U.S.C. §1681 et seq., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

105 ILCS 5/10-20.12, 10-22.5, 5/27-1, and 5/27-23.7.

775 ILCS 5/1-101 et seq., Illinois Human Rights Act.

23 Ill.Admin.Code §1.240 and Part 200.

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Franklin v. Gwinnett Co. Public Schs., 503 U.S. 60 (1992).

Gebser v. Lago Vista Independent Sch. Dist., 524 U.S. 274 (1998).

West v. Derby Unified Sch. Dist. No. 260, 206 F.3d 1358 (10th Cir. 2000).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Adopted: March 4, 2020

PRESSPlus Comments

PRESSPlus 1. Executive Order (EO) 2019-11, titled "Strengthening Our Commitment to Affirming and Inclusive Schools" established the Affirming and Inclusive Schools Task Force (Task Force) to identify strategies and best practices for ensuring welcoming, safe, supportive, and inclusive school environments for transgender, nonbinary, and gender nonconforming students. The Task Force delivered a report that served as the basis for two non-regulatory guidance documents entitled *Supporting Transgender, Nonbinary and Gender Nonconforming Students* and *Sample District Policy and Administrative Procedures* at www.isbe.net/supportallstudents. The Ill. State Board of Education (ISBE) hosts these documents on its website.

If the Board would like to incorporate ISBE's *Sample District Policy and Administrative Procedures* policy recommendation into this policy, see the **PRESS Plus** Question 1 for policy 7:10, *Equal Educational Opportunities*. **Issue 105, August 2020**

PRESSPlus 2. Two laws apply to sexual harassment of students in Illinois. Title IX of the Education Amendments of 1972 (Title IX) and the IHRA prohibit discrimination on the basis of sex and sexual harassment in any educational program or activity receiving federal financial assistance. 20 U.S.C. §1681. Title IX defines sexual harassment as conduct on the basis of sex that meets one or more of the following: (1) a district employee conditions the provision of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct; (2) unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it denies a person equal access to the District's education program or activity; or (3) sexual assault, dating violence, domestic violence, or stalking as defined in federal law. 34 C.F.R. §106.30. Consult the board attorney to ensure the nondiscrimination coordinator and complaint managers are trained to appropriately respond to allegations of Title IX sexual harassment.

See policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, sample exhibit 2:265-E, *Title IX Sexual Harassment Glossary of Terms*, and sample procedures 2:265-AP1, *Title IX Sexual Harassment Response*, and 2:265-AP2, *Formal Title IX Sexual Harassment Complaint Grievance Process*, available at **PRESS** Online by logging in at www.iasb.com.

The IHRA prohibits any district employee or agent from sexually harassing a student, and defines sexual harassment as any unwelcome sexual advances or requests for sexual favors made to a student, or any conduct of a sexual nature toward a student, when: (1) such conduct has the purpose of substantially interfering with the student's educational performance or creating an intimidating, hostile or offensive educational environment; or (2) the district employee or agent either explicitly or implicitly makes the student's submission to or rejection of such conduct as a basis for making various enumerated education-related determinations. 775 ILCS 5/5A-201(E).

The Ill. Dept. of Human Rights investigates charges of sexual harassment in violation of the IHRA, and it is a civil rights violation when a district fails to take remedial or disciplinary action against an employee the district knows engaged in sexual harassment. 775 ILCS 5/5A-102. **Issue 105, August 2020**

PRESSPlus 3. Using "or any employee with whom the student is comfortable speaking" ensures compliance with Title IX regulations providing that "any employee" of an elementary or secondary school who has notice of sexual harassment or allegations of sexual harassment is deemed to have *actual knowledge* which triggers a district's duty to respond. 34 C.F.R. §106.30. By including "any employee" in this list, this policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages,

hours, and terms and conditions of employment is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. **Issue 105, August 2020**

PRESSPlus 4. Title IX regulations require districts to designate and authorize at least one employee to coordinate their efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a), amended at 85 Fed. Reg. 30573. Districts must identify the Title IX Coordinator by name, office address, email address, and telephone number.

The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, see the **PRESS Plus** Question 1 in policy 2:260. **Issue 105, August 2020**

PRESSPlus 5. "Nondiscrimination Coordinator or designee" is used where Title IX is potentially implicated. In contrast, if Title IX is likely not implicated then "Nondiscrimination Coordinator or a Complaint Manager or designee" is used. **Issue 105, August 2020**

PRESSPlus 6. Required for districts located within a county served by an accredited Children's Advocacy Center (CAC). 105 ILCS 5/22-85 (final citation pending), added by P.A. 101-531 (governing the investigation of an *alleged incident of sexual abuse* of any child within any Illinois counties served by a CAC). For further discussion see f/n 14 in sample policy 5:90, *Abused and Neglected Child Reporting*, available at **PRESS** Online by logging in at www.iasb.com.

If your school district is not within a county served by an accredited CAC, strike this subsection and select "Adopted with Additional District Edits" as the Save Status. **Issue 105, August 2020**

Document Status: Draft Update

STUDENTS

7:180 Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by a school district or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This item (4) applies only in cases in which a school administrator or teacher receives a report that bullying through this means has occurred and it does not require a district or school to staff or monitor any nonschool-related activity, function, or program.

Definitions from 105 ILCS 5/27-23.7

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, and (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school guidance counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the following requirements:

1. Using the definition of *bullying* as provided in this policy, the Superintendent or designee shall emphasize to the school community that: (1) the District prohibits bullying, and (2) all students should conduct themselves with a proper regard for the rights and welfare of other students. This may include a process for commending or acknowledging students for demonstrating appropriate behavior.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted.

Nondiscrimination Coordinator: [PRESSPlus1](#)

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glickman.lynn@d46.org	wolk.chris@d46.org
847/223-3650	847/223-3650

Complaint Managers:

Dr. Lynn Glickman	Chris Wolk
565 Frederick	565 Frederick
Road, Grayslake, IL 60030	Road, Grayslake, IL 60030
glickman.lynn@d46.org	wolk.chris@d46.org
847/223-3650	847/223-3650

Anonymous Reporting call: 847/543-5322

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform parent(s)/guardian(s) of all students involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of the incident of bullying was received and taking into consideration additional relevant information received during the course of the investigation about the reported incident of bullying.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the report of the incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents and guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported act of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, which may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's website, if any, and include it in the student handbook, and,

where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.

11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:

- a. The frequency of victimization;
- b. Student, staff, and family observations of safety at a school;
- c. Identification of areas of a school where bullying occurs;
- d. The types of bullying utilized; and
- e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. The Superintendent or designee must post the information developed as a result of the policy evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
 - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 2:265, Title IX Sexual Harassment Grievance Procedure. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972. PRESSplus2
 - c. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - d. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - e. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - f. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - g. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - h. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
 - i. 7:310, *Restrictions on Publications; Elementary Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.
13. The Superintendent or designee shall fully inform staff members of the District's goal to prevent students from engaging in bullying and the measures being used to accomplish it. This includes each of the following:
 - a. Communicating the District's expectation and State law requirement that teachers and other certificated or licensed employees maintain discipline.
 - b. Establishing the expectation that staff members: (1) intervene immediately to stop a bullying incident that they witness or immediately contact building security and/or law enforcement if the incident involves a weapon or other illegal activity, (2) report bullying, whether they witness it or not, to an administrator, and (3) inform the administration of locations on school grounds where additional supervision or monitoring may be needed to prevent bullying.
 - c. Where appropriate in the staff development program, providing strategies to staff members to effectively prevent bullying and intervene when it occurs.
 - d. Establishing a process for staff members to fulfill their obligation to report alleged acts of bullying.

LEGAL REF.:

405 ILCS 49/ Children's Mental Health Act.

105 ILCS 5/10-20.14, 5/24-24, and 5/27-23.7.

23 Ill.Admin.Code §§1.240 and §1.280.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Food Allergy Management Program), 7:310 (Restrictions on Publications; Elementary Schools)

PRESSPlus Comments

PRESSPlus 1. Title IX regulations require districts to designate and authorize at least one employee to coordinate their efforts to comply with Title IX and to refer to that employee as the *Title IX Coordinator*. 34 C.F.R. §106.8(a). Districts must identify the Title IX Coordinator by name, office address, email address, and telephone number.

The Nondiscrimination and Title IX Coordinator(s) need not be the same person. If the district uses a separate Title IX Coordinator who does not also serve as the Nondiscrimination Coordinator, see the **PRESS Plus** Question 1 in policy 2:260. **Issue 105, August 2020**

PRESSPlus 2. Added in response to Title IX regulations at 34 C.F.R. Part 106. **Issue 105, August 2020**

Document Status: Draft Update

STUDENTS

7:185 Teen Dating Violence Prohibited

Engaging in teen dating violence that takes place at school, on school property, at school-sponsored activities, or in vehicles used for school-provided transportation is prohibited. For purposes of this policy, the term *teen dating violence* occurs whenever a student who is 11 to 15 years of age uses or threatens to use physical, mental, or emotional abuse to control an individual in the dating relationship; or uses or threatens to use sexual violence in the dating relationship.

The Superintendent or designee shall develop and maintain a program to respond to incidents of teen dating violence that:

1. Fully implements and enforces each of the following Board policies:
 - a. 2:260, Uniform Grievance Procedure. This policy provides a method for any student, parent/guardian, employee, or community member to file a complaint if he or she believes that the School Board, its employees, or its agents have violated his or her rights under the State or federal Constitution, State or federal statute, Board policy, or various enumerated bases.
 - b. 2:265, Title IX Sexual Harassment Grievance Procedure. This policy prohibits any person from engaging in sexual harassment in violation of Title IX of the Education Amendments of 1972. Prohibited conduct includes but is not limited to sexual assault, dating violence, domestic violence, and stalking. PRESSPlus1
 - c. 7:20, Harassment of Students Prohibited. This policy prohibits any person from harassing intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
 - d. 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment. This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
 - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the District's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
 - b. The Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager identified in policy 7:20, *Harassment of Students Prohibited*.
3. Incorporates age-appropriate instruction in grades 7 through 12, in accordance with the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

Incorporated
by Reference: 7:180-AP1, (Prevention, Identification, Investigation, and Response to Bullying)

LEGAL REF.:

105 ILCS 110/3.10.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Adopted: August 13, 2019

PRESSPlus Comments

PRESSPlus 1. Added in response to Title IX regulations at 34 C.F.R. Part 106. **Issue 105, August 2020**

Unfinished Business

Grayslake District 46 Strategic Planning Timeline (Tentative)

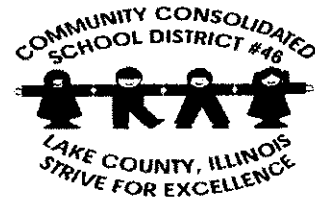
Educational Leadership Solutions

Deadline Week > > >	December 16	January 15	January 20	February 3	February 17	March 3	March 31
1. Identify Core Stakeholder Team (CST)	BOE & EdLS						
2: Review District's Current Documents		EdLS					
3: Review/Recreate District's Documents			EdLS / CST				
4: Research/Review District's Current Reality				EdLS / CST			
5: Complete SWOT Analysis					EdLS / CST		
6: Create District Goals Based on Needs Identified in Step 5						EdLS / CST	
7: Review Final Products for Alignment							EdLS / CST
8: Community Input Survey		Thought Exchange			Thought Exchange	Thought Exchange	
9: Final Plan Development							EdLS / CST

This timeline is presented for discussion only. The final process and timeline will be determined in collaboration with the Superintendent.

New Business

Community Consolidated School District 46



565 Frederick Road • Grayslake • Illinois • 60030 (847) 223-3650 FAX (847) 223-3695

To: Board of Education
From: Dr. Lynn Glickman, Superintendent
Date: December 11, 2020
Memo: ISAL Application

Background

Illinois Association for School Administrators School for Advanced Leadership (ISAL) is a professional development program specifically designed for superintendents. Since its inception in 2010, ISAL has produced 123 graduates, including both former CCSD 46 superintendent Ellen Correll, and the mentor who was assigned to me through the Lake County Superintendents Association, Dr. Lori Wilcox. It is an 18 month commitment, spread out over eight weekends.

Each participant is partnered with a coach, and creates a professional growth plan, which includes work that must be completed between sessions. Cohort sessions are aligned to leadership standards, and a variety of speakers are brought in to address the group.

The training centers around the following five lenses:

- Vision
- Coherence
- Change
- Capacity
- Culture

Administrative Considerations

I have been hearing about ISAL for the past ten years. Superintendents who have gone through it call it “life changing”, and I note that I have been strongly encouraged to participate by both Ellen Correll, and my formal mentor, Dr. Wilcox.

The next cohort begins in April of 2021, and applications from superintendents who are interested in enrolling will be taken through February 5, 2021. The application requires a personal narrative by the superintendent, and letter of support from the Board President. The cost of the program is \$5,500, which can be split between the two fiscal years of attendance.

Recommendation

Community Consolidated School District 46 will provide an educational environment that maximizes the potential of ALL students to be prepared for life’s opportunities while developing a lasting appreciation for learning.

I believe that this is an outstanding professional development opportunity. It will help me continue my growth as a superintendent, and thus support my leadership in CCSD 46. I request that the Board of Education support my application for this program.

BOARD RECOMMENDATION

Discussion Only

Closed Session