



LINCOLNSHIRE – PRAIRIE VIEW SCHOOL DISTRICT 103

1370 N. Riverwoods Road • Lincolnshire, Illinois 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

BOARD OF EDUCATION AGENDA

NOVEMBER 18, 2014

The Regular Meeting of the Board of Education of Lincolnshire-Prairie View School District 103 will be held on Tuesday, November 18, 2014 at 7:00 PM in the Learning Center of Daniel Wright Junior High School, 1370 N. Riverwoods Road, Lincolnshire, Illinois.

- | | |
|---|-----|
| A. Call to Order and Roll Call | |
| Time: 1 Hour 50 Minutes | |
| B. Pledge of Allegiance | |
| C. Community Participation | |
| D. Celebrating Successes | |
| Time: 20 Minutes | |
| 1. School Board Members' Day | |
| 2. Half Day School | |
| E. Approval of Minutes | 3 |
| Time: 5 Minutes | |
| F. Consent Agenda | |
| Time: 5 Minutes | |
| 1. Approval of Bills | 10 |
| 2. Approval of School Donations | 31 |
| 3. Approval of Employment Actions | 32 |
| G. Action Items | |
| Time: 10 Minutes | |
| 1. Approval of Resolution to Adopt 2014 Levy | 33 |
| 2. Approval of 2014 Audited Financial Statements | 42 |
| 3. Approval of Copier Lease and Maintenance Agreement with Genesis Technologies | 111 |
| H. Information | |
| Time: 30 Minutes | |
| 1. Board Representatives Committee Update | |
| 2. Department Updates | |
| a. Business Office | 119 |
| b. Curriculum and Instruction, Student Services, Technology | |

1) School Report Cards	135
2) After School Activities	144
3) October Enrollment	148
4) Executive Summary	150
c. Facilities	152
3. Superintendent's Informational Report	153
a. Articles of Agreement Review for Special Education Cooperative	158
I. Old Business/New Business	
Time: 10 Minutes	
1. Triple III Conference	170
J. Correspondence	228
K. In the Press	229
L. Community Participation	
M. Executive Session	
Time: 30 Minutes	
N. Adjournment	



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BOARD OF EDUCATION MEETING MINUTES

Tuesday, October 21, 2014

The Board of Education of Lincolnshire-Prairie View School District 103 held its regular meeting on Tuesday, October 21, 2014 in the Library of Laura B. Sprague School located at 2425 Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President
Chris Curtis, Vice President
Kate Harper
Sandy Simon
Anne van Gerven
Ben Yomtoob

Absent: Sherri Thomas

Also present were:

Dr. Scott Warren, Superintendent
Dan Stanley, Assistant Superintendent for Business/CSBO
Katie Reynolds, Assistant Superintendent for Curriculum and Instruction
Julie Postma, Director of Student Services
Mark Westhoff, Director of Technology
Anthony Mendoza, Director of Transportation
Scott Gaunky, Facilities Director
Michelle Blackley, Principal Daniel Wright Junior High School
Dr. Christy Adler, Principal Laura B. Sprague School
Norma Taylor, Board Secretary

Public: 0

Press: 0

Staff: 5

Call to Order and Roll Call

President Gordon called the meeting to order at 7:04 p.m.

Pledge of Allegiance

Community Participation

There was no community participation at this time.

Celebrating Successes

Sprague School's Summer Reading Program was highlighted. Dr. Christy Adler introduced 1st grade teacher Helen Friedli and reading specialist Carol Smith who described the reading program that was held over the summer for students moving from 1st to 2nd grade. The *I-Scream For Ice Cream!* Family Reading Club was designed to provide literature throughout the summer to support the maintenance of skills attained during first grade. The program proved to be highly successful and Dr. Adler looks forward to continuing the program next summer.

Approval of Minutes

Motion by Mrs. Harper, seconded by Mr. Curtis to approve the minutes of the September 16, 2014 and the October 7, 2014 Regular and Executive Sessions.

Roll Call: Ayes: Curtis, Harper, Simon, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

Consent Agenda

Motion by Mr. Yomtoob, seconded by Mrs. Simon, the Board approve the following items on the Consent Agenda:

Approval of Bills, Approval of Donations, Approval of Press Policies 2nd Reading, Approval of Employment.

Being no further discussion,

Roll Call: Ayes: Curtis, Harper, Simon, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

Action Items

Action Item 1.

Motion by Mrs. Harper, seconded by Mrs. van Gerven, the Board approve the Estimated 2014 Levy.

Mr. Stanley reviewed details of the 2014 estimated levy which takes into account new construction and change in existing EAV. The final levy would be approved at the November 18, 2014 regular meeting, and then filed with the County Clerk.

Being no further discussion,

Roll Call: Ayes: Curtis, Harper, Simon, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

Action Item 2.

Motion by Mr. Curtis, seconded by Mrs. van Gerven, the Board approve Payment to the Regional Office of Education for Depke Juvenile Center in the amount of \$70,366.26.

Being no further discussion,

Roll Call: Ayes: Curtis, Harper, Simon, van Gerven, Yomtoob. Nays: None. Abstain: Gordon. Motion carried.

Information

Mrs. van Gerven reported she attended the October PTO meeting where they were treated to a review of the Summer Reading Program that was held at Sprague School. The presentation was very well received.

Mr. Gordon reported on the TAB Committee meeting where discussion was held on how to make the committee more effective. Dr. Warren reported the committee is exploring areas that can be scaled back. Mr. Gordon provided information about the upcoming Strategic Planning Survey that will be going out to the staff and community.

Department Updates

Mrs. Reynolds expressed the October 10, 2014 Professional Development Consortium Day went very well.

Superintendent's Report

Dr. Warren reported the district received two FOIA requests this month and both fulfilled within the allotted time. Dr. Warren congratulated a staff member who will be taking parental leave in the spring for the birth of her child. Dr. Warren reviewed the district is actively seeking participants to serve on the Strategic Planning Committee. A survey will be made available to staff and community members. Dr. Warren reported the district continues to move forward with the withdrawal of SEDOL and the creation of the new cooperative with Districts 96 and 125. The three districts are working together and will be presenting to the Illinois State Advisory Council in February of 2015.

Dr. Warren noted he received information from Linda Chapa LaVia, Illinois General Assembly Committee on Elementary and Secondary Education that Senate Bill 16, which appropriates funds to public schools, will not be brought to the senate in its current format.

Mrs. Simon discussed the Board goals for the year and asked for board members to pick a goal they would like to manage and report progress. Mr. Gordon suggested board members let him know their preference, and the board will decide at the next meeting.

Executive Session #1

Motion by Mr. Curtis, seconded by Mrs. Harper, that the Board go into Executive Session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.

Roll Call: Ayes: Curtis, Harper, Simon, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

The Board moved into Executive Session at 7:41p.m.

Open Session

The meeting reconvened to Open Session at 8:37 pm.

Executive Session #2

Motion by Mrs. Harper, seconded by Mr. Yomtoob, the Board go into Executive Session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, and collective bargaining matters.

Roll Call: Ayes: Curtis, Harper, Simon, van Gerven, Yomtoob, Gordon. Nays: None. Abstain: None. Motion carried.

The Board moved into Executive Session at 8:38 pm.

Open Session

The meeting reconvened to Open Session at 8:45 pm.

Adjournment

Motion by Mrs. Simon, seconded by Mr. Yomtoob, to adjourn.

Voice Vote: All ayes. No nays. Motion carried.

The meeting adjourned at 8:46 pm.

President Board of Education

Secretary Board of Education



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BOARD OF EDUCATION 1st EXECUTIVE SESSION MINUTES

Tuesday, October 21, 2014

The 1st Executive Session of the Board of Education Meeting of Lincolnshire-Prairie View School District 103 was held on Tuesday, October 21, 2014 in the Library of Laura B. Sprague School located at 2425 Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President
Chris Curtis, Vice President
Kate Harper
Sandy Simon
Anne van Gerven
Ben Yomtoob

Absent: Sherri Thomas

Also present were:

Dr. Scott Warren, Superintendent
Norma Taylor, Board Secretary

Executive Session convened at 7:53p.m. to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.

Dr. Warren informed the Board he received a letter of retirement from an employee to retire during the school year.

Dr. Warren and Norma Taylor left the meeting at 7:56 pm.

The Board discussed the Superintendent's evaluation.

Dr. Warren rejoined the meeting at 8:24 pm.

Discussion was held regarding the Superintendent's evaluation.

Norma Taylor rejoined the meeting at 8:37 pm.

Motion by Mr. Yomtoob, seconded by Mr. Curtis, to return to Open Session.

Voice Vote: All ayes. No nays. Motion carried.

The meeting reconvened to Open Session at 8:37 pm.

President Board of Education

Secretary Board of Education

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BOARD OF EDUCATION 2nd EXECUTIVE SESSION MINUTES
Tuesday, October 21, 2014

The 2nd Executive Session of the Board of Education Meeting of Lincolnshire-Prairie View School District 103 was held on Tuesday, October 21, 2014 in the Library of Laura B. Sprague School located at 2425 Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President
Chris Curtis, Vice President
Kate Harper
Sandy Simon
Anne van Gerven
Ben Yomtoob

Absent: Sherri Thomas

Also present were:

Dr. Scott Warren, Superintendent
Norma Taylor, Board Secretary

Executive Session convened at 8:38 pm. to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific personnel, and collective bargaining matters.

Discussion was held regarding teachers retiring during the school year.

Motion by, Mr. Yomtoob, seconded by Mrs. Harper to return to Open Session.

Voice Vote: All ayes. No nays. Motion carried.

The meeting reconvened to Open Session at 8:45 pm.

President Board of Education

Secretary Board of Education

Paid Accounts Payable by Vendor

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Lincolnshire-Prairie View SD #103

Invoice #	A.S.N.	Description	Batch #	P.O. #	Check Date	Check #	Amount	State Account Number
MASTERCARD CORPORATE CLIE								
4774	20-2540-410-2	SAFETY MAPS	111,314	0	11/13/2014	19893	1,988.00	20-2540-410
							<u>\$1,988.00</u>	
NIHIP								
110614	10-2690-220	MEDICAL INSURANCE - ED	110,614	0	11/07/2014	19892	235,952.11	10-2690-220
110614	10-2690-221	LIFE/LTD INSURANCE - ED	110,614	0	11/07/2014	19892	3,179.64	10-2690-221
110614	10-2690-221	VOLUNTARY LIFE - ED	110,614	0	11/07/2014	19892	562.70	10-2690-221
110614	20-2540-220	MEDICAL INSURANCE - O&M	110,614	0	11/07/2014	19892	12,502.89	20-2540-220
110614	20-2540-221	LIFE/LTD INSURANCE - O&M	110,614	0	11/07/2014	19892	76.95	20-2540-221
110614	40-2550-220	MEDICAL INSURANCE - TRANS	110,614	0	11/07/2014	19892	27,898.68	40-2550-220
110614	40-2550-221	LIFE/LTD INSURANCE - TRANS	110,614	0	11/07/2014	19892	141.75	40-2550-221
110614	40-2550-221	VOLUNTARY LIFE - TRANS	110,614	0	11/07/2014	19892	272.30	40-2550-221
110614	10-2330-225	MEDICAL INSURANCE - RETIREE	110,614	0	11/07/2014	19892	1,854.03	10-2330-225
110614	10-2330-225	LIFE/LTD INSURANCE - RETIREE	110,614	0	11/07/2014	19892	12.60	10-2330-225
110614	10-2320-225	MEDICAL INSURANCE - RETIREE	110,614	0	11/07/2014	19892	3,268.06	10-2320-225
110614	10-2210-225	MEDICAL INSURANCE - RETIREE	110,614	0	11/07/2014	19892	1,679.06	10-2210-225
110614	10-2210-225	LIFE/LTD INSURANCE - RETIREE	110,614	0	11/07/2014	19892	12.60	10-2210-225
110614	20-2540-225	MEDICAL INSURANCE - RETIREE	110,614	0	11/07/2014	19892	1,679.06	20-2540-225
110614	10-2520-225	MEDICAL INSURANCE - RETIREE	110,614	0	11/07/2014	19892	1,679.06	10-2520-225
110614	40-2550-225	MEDICAL INSURANCE - RETIREE	110,614	0	11/07/2014	19892	839.53	40-2550-225
							<u>\$291,611.02</u>	
Report Total							<u>\$293,599.02</u>	

Bills Payable (Fund Summary)

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Lincolnshire-Prairie View SD #103

Fund Code	Description	Amount
10	Education Fund	204,012.00
20	Oper, Build, & Maint Fund	90,005.73
30	Debt Service Fund or Fund Group	180,071.15
40	Transportation Fund	16,212.31
Report Total		<u><u>\$490,301.19</u></u>

Bills Payable List

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Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
A PARTS WAREHOUSE					
	000009308	REPLACEMENT SAFETY SEATS (2)	11	319.96	40-2550-490
				<u>\$319.96</u>	
ABLENET					
	000009226	IPAD CRADLE	11	89.10	10-1200-410
				<u>\$89.10</u>	
ACCURATE SCALE COMPANY					
		ANNUAL SCALE CALIBRATION	11	165.00	10-2540-392
				<u>\$165.00</u>	
ADVOCATE OCCUPATIONAL HEALTH					
		PHYS/DRUG TEST - PGARCIA/DGILMORE	11	240.00	40-2550-390
		PHYS/DRUG TEST - WMCGEE	11	115.00	40-2550-390
				<u>\$355.00</u>	
ALEXANDER LEIGH CENTER FOR AUTISM					
		OCTOBER TUITION	11	9,484.20	10-1912-670
				<u>\$9,484.20</u>	
ALL COVERED					
		PT CONF MAKER SOFTWARE	11	3,750.00	10-2310-392
				<u>\$3,750.00</u>	
AMALGAMATED BANK OF CHICAGO					
		SERIES 2005 DEBT CERTS	11	49,915.00	30-5290-620
		SERIES 2005 DEBT CERTS	11	130,000.00	30-5390-610
				<u>\$179,915.00</u>	
AMAZON					
		CLASSROOM BOOKS	11	32.36	10-1111-417
		CASH DROP BOX	11	100.68	10-2520-410
		CASH BAG LOCKS (2)	11	12.66	10-2520-410
		FINANCIAL ADVISING BOOK	11	24.78	10-2520-410
		FINANCIAL ADVISING BOOK	11	13.20	10-2520-410
000009201		SENSORY TEAM HANDBOOKS (2)	11	36.98	10-1200-410
000009201		SENSORY TEAM HANDBOOK	11	18.49	10-1200-410
000009254		DOCUMENT HOLDER	11	28.04	10-2410-410
000009269		HEADPHONES	11	52.99	10-1111-419
000009293		CLASSRM INSTRUCTION BKS	11	182.42	10-2211-490
000009295		SPANISH TEACHING AIDS	11	26.40	10-1111-410
000009295		SPANISH TEACHING AIDS	11	21.11	10-1111-410
000009295		SPANISH TEACHING AIDS	11	155.73	10-1111-410
000009295		SPANISH TEACHING AIDS	11	23.85	10-1111-410
000009298		K-12 SCIENCE ED BOOKS (12)	11	449.40	10-2211-490
000009298		K-12 SCIENCE ED BOOKS (8)	11	299.60	10-2211-490
000009311		SPED TEACHING AIDS	11	14.19	10-1200-410
000009311		SPED TEACHING AIDS	11	44.90	10-1200-410
000009311		SPED TEACHING AIDS	11	13.74	10-2150-410
000009311		SPED TEACHING AIDS	11	9.84	10-2150-410
000009318		PROFESSIONAL DEVELOP BOOK	11	31.46	10-2220-490
000009319		CLASSROOM BOOKS	11	13.72	10-1111-417
000009319		CLASSROOM BOOKS	11	7.28	10-1111-417

Bills Payable List

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
	000009319	CLASSROOM BOOKS	11	18.74	10-1111-417
	000009319	CLASSROOM BOOKS	11	38.52	10-1111-417
	000009319	CLASSROOM BOOKS	11	15.60	10-1111-417
	000009319	CLASSROOM BOOKS	11	15.64	10-1111-417
	000009332	MAGAZINE FILE HOLDERS	11	10.49	10-1111-417
	000009332	MAGAZINE FILE HOLDERS	11	41.96	10-1111-417
	000009332	MAGAZINE FILE HOLDERS	11	20.98	10-1111-417
	000009332	MAGAZINE FILE HOLDERS	11	41.96	10-1111-417
	000009332	MAGAZINE FILE HOLDERS	11	20.98	10-1111-417
	000009332	MAGAZINE FILE HOLDERS	11	41.96	10-1111-417
	000009336	VOCAB BOOKS (5)	11	130.45	10-2211-490
	000009344	CONCEPTUAL PHYSICS BOOK	11	58.64	10-2210-410
	000009347	LIBRARY BOOK	11	8.99	10-2220-430
				<u>\$2,078.73</u>	
AMERICAN FLOOR SHOW					
		CARPETING - RIVERSHIRE	11	5,810.00	20-2540-500
				<u>\$5,810.00</u>	
AMLE					
	000009251	2014 CONF REG (9)	11	3,960.99	10-2211-390
	000009288	2014 CONF REG - RENDL	11	439.00	10-2211-390
				<u>\$4,399.99</u>	
ANDERSON PEST SOLUTIONS					
		DISTRICT MONTHLY IPM	11	144.05	20-2540-329
		SEPT DISTRICT IPM	11	144.05	20-2540-329
				<u>\$288.10</u>	
AT&T BUSINESS SERVICE					
		LONG DISTANCE	11	35.46	10-2540-341
				<u>\$35.46</u>	
AT&T MOBILITY					
		IPAD DATA SERVICE	11	286.71	10-2540-341
				<u>\$286.71</u>	
AT&T ONENET					
		LONG DISTANCE	11	31.84	10-2540-341
		TELEPHONE D103 CLUB	11	0.38	10-3500-341
				<u>\$32.22</u>	
AT&T					
		TELEPHONE	11	4,467.20	10-2540-341
		TELEPHONE D103 CLUB	11	106.10	10-3500-341
				<u>\$4,573.30</u>	
AT&T					
		TELEPHONE	11	72.70	10-2540-341
				<u>\$72.70</u>	
ATLAS BOBCAT INC.					
		FUEL CAP GROUNDS EQUIPMENT	11	23.36	20-2540-410
				<u>\$23.36</u>	
AVERUS					

Bills Payable List

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 Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		FIRE SUPPRESSION SUPPLIES - DW	11	174.50	20-2540-410
				<u>\$174.50</u>	
BALLANTINI, SANDRA		REIMB RETIREE INSURANCE	11	2,880.00	10-2410-225
				<u>\$2,880.00</u>	
BALLARA, LUCYNA		REIMB RETIREE INSURANCE	11	972.96	10-1200-225
				<u>\$972.96</u>	
BEAVER SHREDDING		DOCUMENT SHREDDING	11	1,146.00	10-2310-392
				<u>\$1,146.00</u>	
BERCOS EDUCATIONAL CONSULTING		SPED CONSULTING	11	304.42	10-2140-314
				<u>\$304.42</u>	
BLICK ART MATERIALS	0000008833	ART SUPPLIES	11	1,256.46	10-1120-411
				<u>\$1,256.46</u>	
BLOMBERG, ANNA MARIE		REIMB LABELS	11	26.99	10-2660-410
				<u>\$26.99</u>	
BRASKICH, JUSTINE		REIMB INCUBATOR CONF TRAVEL	11	17.92	10-2210-332
				<u>\$17.92</u>	
BRYANT, ROBYNN		AFTER SCHOOL PROG TRAINING	11	10.00	10-3500-312
		REIMB CONF TRAVEL	11	49.62	10-3500-312
				<u>\$59.62</u>	
CAMBIUM LEARNING	0000009178	LANG LIVE STUDENT LICENSE	11	108.90	10-1200-410
				<u>\$108.90</u>	
CAPELLI, SOPHIE		REIMB PRINTER INK	11	34.84	10-1550-410
				<u>\$34.84</u>	
CAPITOL GRAPHICS & PROMOTIONS	0000009233	BUS CARDS - LITTLEFAIR, WARREN	11	100.71	10-2520-360
	0000009263	ENVELOPES (12500)	11	703.23	10-2520-360
				<u>\$803.94</u>	
CAROLINA BIOLOGICAL SUPPLY CO.	0000008834	SCIENCE LAB SUPPLIES	11	1,178.81	10-1120-415
	0000009243	PLANT SPECIMENS	11	101.15	10-1120-415
	0000009283	PLANT, ANIMAL SPECIMENS	11	223.28	10-1112-415
				<u>\$1,503.24</u>	
CASTANS, CAROLE		REIMB RETIREE INSURANCE	11	5,305.28	10-1120-225
				<u>\$5,305.28</u>	

Bills Payable List

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
CDW GOVERNMENT INC.					
		COMP MONITORS (2)	11	232.68	10-2660-410
		COMP MONITORS RETURNED (2)	11	(222.62)	10-2660-410
		COMP MONITORS (2)	11	232.68	10-2660-410
		COMP MONITOR	11	111.31	10-2660-410
		RADIO BATTERY BACKUPS (4)	11	2,451.32	20-2540-500
				<u>\$2,805.37</u>	
CERAMIC SUPPLY CHICAGO					
	000008757	STONEWARE CLAY	11	295.00	10-1120-411
				<u>\$295.00</u>	
CHEIFETZ, CHERYL					
		REIMB PLANT SPECIMENS	11	50.00	10-1120-415
				<u>\$50.00</u>	
CINTAS					
		CUSTODIAL SUPPLIES - SP	11	367.53	20-2540-410
				<u>\$367.53</u>	
CLIFFS AND CABLES					
		CLIMBING WALL CARABINERS (4)	11	74.00	10-1510-410
	000008758	CLIMBING WALL INSPECTION	11	400.00	10-2540-319
	000008808	CLIMBING ROPES	11	270.00	10-1510-410
	000008808	CLIMBING HELMETS	11	130.00	10-1510-410
				<u>\$874.00</u>	
COMCAST CABLE					
		CABLE INTERNET - RIVERSHIRE	11	165.80	10-2520-392
				<u>\$165.80</u>	
COMCAST					
		TELEPHONE & INTERNET	11	4,550.00	10-2540-341
				<u>\$4,550.00</u>	
COVE SCHOOL INC., THE					
		AUGUST TUITION	11	1,901.68	10-1912-670
		SEPT TUITION	11	4,754.20	10-1912-670
				<u>\$6,655.88</u>	
CURRICULUM ASSOCIATES INC.					
	000008770	BEGINNING WRITERS BOOK (55)	11	104.10	10-1111-417
				<u>\$104.10</u>	
CUSTOM SOLUTIONS					
		DEVELOP ASSISTIVE TECHNOLOGY	11	1,518.50	10-1200-314
				<u>\$1,518.50</u>	
DAN THE KEYMAN					
		KEYS - SP	11	27.00	20-2540-410
				<u>\$27.00</u>	
DEMCO					
	000009238	WALL DISPLAY	11	163.59	10-2220-410
	000009317	COLOR-TINTED LABEL PROTECTORS	11	21.35	10-2220-490
	000009334	GENERAL LIBRARY SUPPLIES	11	115.85	10-2220-410
				<u>\$300.79</u>	

Bills Payable List

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 Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
DOOR SYSTEMS INC.					
		FIRE DOOR MAINT - HD	11	327.50	20-2540-329
				<u>\$327.50</u>	
EDER CASELLA & CO					
		AUDITING SERVICES	11	5,925.00	10-2310-317
				<u>\$5,925.00</u>	
EDUCATIONAL INNOVATIONS					
0000009335		BULK RAWHIDE	11	329.18	10-1500-410
				<u>\$329.18</u>	
ERNIES WRECKER SERVICE INC					
		13 F150 MAINENANCE	11	46.35	20-2540-329
				<u>\$46.35</u>	
EVERBIND/MARCO BOOK BINDERY					
		GR 7 ELA BOOKS (5)	11	51.94	10-1120-420
0000008821		GR 7 ELA BOOKS (133)	11	1,538.98	10-1120-420
0000008821		GR 7 ELA BOOKS (5)	11	52.47	10-1120-420
0000008821		GR 7 ELA BOOKS (5)	11	52.31	10-1120-420
0000008821		GR 7 ELA BOOKS (5)	11	52.47	10-1120-420
				<u>\$1,748.17</u>	
FEDEX					
		POSTAGE	11	20.31	10-2520-342
				<u>\$20.31</u>	
FIRST STUDENT INC.					
		ATHLETICS BUS	11	123.14	40-2550-339
				<u>\$123.14</u>	
FLECKS LANDSCAPING					
		OCT LANDSCAPE SERVICE	11	4,620.00	20-2540-329
		SEP LANDSCAPE SERVICE	11	1,816.00	20-2540-329
				<u>\$6,436.00</u>	
FLOOD, BEVERLY					
		REIMB CLASSROOM STORAGE	11	16.71	10-1111-419
				<u>\$16.71</u>	
FOLLETT SCHOOL SOLUTIONS					
0000008822		GR 6 ELA BOOKS (50)	11	862.25	10-1120-420
0000009212		LIBRARY BOOKS	11	103.18	10-2220-430
0000009212		LIBRARY BOOKS	11	831.87	10-2220-430
0000009228		LIBRARY BOOKS	11	683.55	10-2220-430
0000009294		LIBRARY BOOKS	11	1,446.05	10-2220-430
0000009301		LIBRARY BOOKS	11	856.81	10-2220-430
0000009309		LIBRARY BOOKS	11	405.41	10-2220-430
0000009328		LIBRARY BOOKS	11	816.40	10-2220-430
0000009329		LIBRARY BOOKS	11	42.32	10-2220-430
0000009329		LIBRARY BOOKS	11	906.74	10-2220-430
				<u>\$6,954.58</u>	
FOX RIVER FOODS INC.					
		103 CLUB FOOD	11	1,254.03	10-3500-410

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		103 CLUB FOOD	11	218.55	10-3500-410
				<u>\$1,472.58</u>	
FRANK-GONWA, JUDITH					
		REIMB WONDERS WKSHP FOOD	11	21.45	10-2210-410
				<u>\$21.45</u>	
GARVEYS OFFICE PRODUCTS					
	0000009287	OFFICE SUPPLIES	11	26.28	10-2310-410
	0000009287	OFFICE SUPPLIES	11	94.32	10-2310-410
				<u>\$120.60</u>	
GAUNKY, SCOTT					
		SCHOOLDUDE CONF TRAVEL	11	424.00	20-2540-312
				<u>\$424.00</u>	
GL SPORTS					
	0000008862	GYM SUPPLIES	11	609.54	10-1500-410
				<u>\$609.54</u>	
GLORY GLOBAL SOLUTIONS					
		COIN COUNTER REPAIR	11	147.00	10-2540-319
				<u>\$147.00</u>	
GOPHER					
	0000008823	FIT SEPT PEDOMETERS (30)	11	912.45	10-1510-410
				<u>\$912.45</u>	
GRAINGER					
		GRAB BAR - SP	11	163.92	20-2540-410
		FLAMMABLE LIQ STORAGE CAB - DW	11	1,005.79	20-2540-410
		SHOP SUPPLIES	11	45.85	20-2540-410
		STORAGE CABINET, CO2 METER	11	1,733.21	20-2540-410
		SHOP SUPPLIES	11	141.79	20-2540-410
				<u>\$3,090.56</u>	
GRAPHIC 14 INCORPORATED					
	0000009297	PAPER, BINDING COMBS	11	73.62	10-2410-410
	0000009297	BINDING COMBS	11	45.78	10-2410-410
				<u>\$119.40</u>	
GREAT LAKES ELEVATOR SERVICE INC					
		ANNUAL PRESSURE TEST - HD	11	200.00	20-2540-329
				<u>\$200.00</u>	
HARDING MECHANICAL					
		AC SERVICE CALL - DW	11	211.50	20-2540-329
		BOILER MAINTENANCE - HD	11	565.50	20-2540-329
		HVAC REPAIR - SP	11	244.72	20-2540-329
		HVAC REPAIR - DW	11	494.50	20-2540-329
				<u>\$1,516.22</u>	
HOME DEPOT CREDIT SERVICES					
		RETURNED SHOP SUPPLIES	11	(89.97)	20-2540-410
		SHOP SUPPLIES	11	113.88	20-2540-410
		SHOP SUPPLIES	11	71.54	20-2540-410
		SHOP SUPPLIES - DW	11	100.56	20-2540-410

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		SHOP SUPPLIES - DW	11	29.20	20-2540-410
		SHOP SUPPLIES - DW	11	45.42	20-2540-410
		SHOP SUPPLIES - DW	11	11.96	20-2540-410
		FUEL TANK INSTALL - DW	11	133.19	20-2540-410
		DIESEL PUMP INSTALL SUPPLIES	11	38.13	20-2540-410
		FUEL TANK INSTALL	11	100.00	20-2540-410
		FUEL TANK INSTALL	11	29.80	20-2540-410
		SHOP SUPPLIES - DW	11	52.37	20-2540-410
		SHOP SUPPLIES - DW	11	52.91	20-2540-410
				<u>\$688.99</u>	
HURST, HILLARY		REIMB SPANISH CLASS SUPPLIES	11	32.97	10-1120-413
				<u>\$32.97</u>	
ILLINOIS ASSOCIATION OF SCHOOL BOARDS		BOARDBOOK SUBSC	11	2,000.00	10-2310-392
		PRESS PLUS SUBSCR	11	1,245.00	10-2310-392
		SCHOOL BD POLICY ONLINE SUBSC	11	2,500.00	10-2310-392
				<u>\$5,745.00</u>	
ILLINOIS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	0000009338	SUPPORT STAFF MEMB - HERRIN	11	30.00	10-2520-312
	0000009338	SCHOOL FINANCE SEM REG - HERRIN	11	160.00	10-2520-312
				<u>\$190.00</u>	
ILLINOIS ASSOCIATION OF TITLE I DIRECTORS	0000009162	FALL CONF REG - K REYNOLDS	11	250.00	10-2210-312
				<u>\$250.00</u>	
ILLINOIS OFFICE OF THE STATE FIRE MARSHAL		BOILER INSPECTION - SP	11	70.00	20-2540-329
		BOILER INSPECTION - SP	11	70.00	20-2540-329
				<u>\$140.00</u>	
ILLINOIS STATE BOARD		RETURN UNUSED GRANT FUNDS	11	1,752.50	20-3999
				<u>\$1,752.50</u>	
IMPREST		WENZHONG CHEN-NON RES TUITION REFUND	11	1,782.06	10-1810
		SEC OF STATE BUS PERMIT-COLIN	11	4.00	40-2550-640
		SEC OF STATE BUS PERMIT-EDWARDS	11	4.00	40-2550-640
		SEC OF STATE BUS PERMIT-KERNS	11	4.00	40-2550-640
		ILMEA-ORCH/BAND AUDITION FEES	11	336.00	10-1190-640
		GEORGE ALPOGIANIS-SOCCER REF 10/7	11	55.00	10-1500-319
		JIM BERNARDI-BBALL REF 10/7	11	50.00	10-1500-319
		PAUL SCHOESSLING-BBALL REF 10/7	11	50.00	10-1500-319
		RON LORENZO-BBALL REF 10/7	11	50.00	10-1500-319
		PETE FLATEBO-BBALL REF 10/7	11	50.00	10-1500-319
		APPLE HOLLER FIELDTRIP	11	397.00	10-3500-390
		ACTION TERRITORY FIELDTRIP	11	863.28	10-3500-390
		DOHN & MAHER ASSOC-SURETY BOND	11	50.00	10-2310-640
		SPORTS 11-VBALL T-SHIRTS	11	570.00	10-1550-410

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		PETE FLATEBO-BBALL REF 10/9	11	50.00	10-1500-319
		RUDY BASOVSKY-BBALL REF 10/9	11	50.00	10-1500-319
		RICK SITZ-BBALL REF 10/9	11	50.00	10-1500-319
		MIKE POWELL-BBALL REF 10/9	11	50.00	10-1500-319
		JOHN DIZONNO-SOCCER REF 10/9	11	55.00	10-1500-319
		SEC OF STATE-NOTARY REG FEE	11	10.00	10-2310-640
		BANK CHARGES-OCT	11	727.80	10-2520-316
		LAKE CO REG OFFICE-REFRESHER CLASS (3)	11	24.00	40-2550-312
		DIDIER FARMS-GUIDED CLASS TRIP	11	92.00	10-1200-392
		ICTM MATH CONTEST-GR3 & 4	11	90.00	10-1550-640
		IASB TRIPLE I CONF HOUSING-STANLEY	11	200.00	10-2510-312
		DONATIS PIZZA-RED RIBBON WEEK	11	515.00	10-1120-419
		PARTY FANTASY-103 CLUB FIELDTRIP	11	100.00	10-3500-390
				<u>\$6,279.14</u>	
INSPRA		MEMB DUES	11	90.00	10-2630-640
				<u>\$90.00</u>	
INTEGRATED SYSTEMS CORP		SKYWARD HOSTING DEC	11	400.00	10-2660-392
				<u>\$400.00</u>	
INTEGRYS ENERGY SERVICES INC		ELECTRICITY - DW	11	8,951.24	10-2540-466
		ELECTRICITY - SP	11	2,597.15	10-2540-466
		ELECTRICITY - HD	11	1,683.31	10-2540-466
		ELECTRICITY - HD	11	2,103.11	10-2540-466
				<u>\$15,334.81</u>	
IYER, VENKAT & KARPAGAM		REFUND STUDENT FEES	11	92.00	10-1810
		REFUND TECHNOLOGY FEE	11	17.00	10-1720
		REFUND SP CLASS PROJECT FEE	11	16.00	10-1720
				<u>\$125.00</u>	
JCYS		GR 5 TEAM CHALLENGE REG	11	3,064.00	10-1120-390
				<u>\$3,064.00</u>	
JONES, DAVID		REIMB RETIREE INSURANCE	11	1,610.47	20-2540-225
				<u>\$1,610.47</u>	
K HOVING RECYCLING & DISPOSAL		ROLL OFF SERVICE - DW	11	373.69	20-2540-329
				<u>\$373.69</u>	
KELLEY LANDSCAPE & PATIO		POND OVERFLOW ADJUSTMENT	11	3,400.00	20-2540-329
				<u>\$3,400.00</u>	
KOZLOW, KAREN		REIMB RETIREE INSURANCE	11	4,407.92	10-1120-225
				<u>\$4,407.92</u>	

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KRAUSE ELECTRICAL CONTRACTORS INC					
		POWER FOR DIESEL TANK - DW	11	2,900.00	20-2540-329
				<u>\$2,900.00</u>	
LAKE BLUFF SCHOOL DISTRICT 65					
		IEP TRAINING REG	11	1,300.00	10-2330-312
				<u>\$1,300.00</u>	
LAKE COUNTY EDUCATIONAL SERVICES					
000009340		LAURA ROBB WKSHP - J MORAN	11	125.00	10-2210-312
000009356		LAURA ROBB WKSHP - K LONG	11	125.00	10-2210-312
				<u>\$250.00</u>	
LAKELAND COMMUNICATIONS					
000008882		DISTRICT RADIO REPLACEMENT	11	26,527.00	20-2540-500
				<u>\$26,527.00</u>	
LAKELAND/LARSEN ELEVATOR CORP.					
		ELEVATOR MAINTENANCE - HD	11	182.00	20-2540-329
				<u>\$182.00</u>	
LAKESHORE LEARNING MATERIALS					
000009270		TEACHING AIDS	11	191.98	10-1111-413
				<u>\$191.98</u>	
LEARNING A-Z					
000009156		READING A-Z LICENSES (32)	11	3,996.72	10-2210-420
000009186		READING A-Z, VOCAB LICENSES	11	275.63	10-2211-390
000009289		SCIENCE A-Z.COM SUBSCR	11	73.28	10-2210-420
000009289		READING A-Z.COM SUBSCR	11	77.87	10-2210-420
				<u>\$4,423.50</u>	
LEARNING FORWARD					
000009149		COMPREHENSIVE MEMB	11	159.00	10-2210-640
				<u>\$159.00</u>	
LECHNER AND SONS INC.					
		TOWEL SERVICE	11	114.00	10-1500-392
		TOWEL SERVICE	11	114.00	10-1500-392
		TOWEL SERVICE	11	114.00	10-1500-392
		TOWEL SERVICE	11	114.00	10-1500-392
		TOWEL SERVICE	11	114.00	10-1500-392
		TOWEL SERVICE	11	114.00	10-1500-392
				<u>\$684.00</u>	
LENZINI, LAUREN					
		REIMB CLASSRM BOOKS	11	175.00	10-1111-410
		REIMB TUITION	11	270.00	10-1111-230
				<u>\$445.00</u>	
LEONARD, EMILY					
		DANCE PROGRAMMING - OCT	11	1,808.10	10-2210-314
				<u>\$1,808.10</u>	
LIANG-ZHOU, SHERRI					
		REIMB NONRESIDENT TUITION	11	6,449.36	10-1810
				<u>\$6,449.36</u>	

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LIBRARIAN'S CHOICE					
	0000009256	LIBRARY BOOKS	11	216.37	10-2220-430
				<u>\$216.37</u>	
LINCOLNSHIRE, VILLAGE OF					
		WATER/SEWER - TRANS	11	68.39	10-2540-370
		WATER/SEWER - SP	11	722.98	10-2540-370
		WATER/SEWER - HD	11	537.35	10-2540-370
		WATER/SEWER - DW	11	849.99	10-2540-370
		ELECTRICITY - RIVERSHIRE	11	30.77	10-2540-466
				<u>\$2,209.48</u>	
LITANIA SPORTS GROUP					
	0000008841	GYM SUPPLIES	11	129.25	10-1500-410
				<u>\$129.25</u>	
LONG, KIMBERLY					
		REIMB TEACHING AIDS	11	112.33	10-1120-419
		REIMB DW NEWS WEBSITE HOSTING	11	99.00	10-1120-410
				<u>\$211.33</u>	
MAINLAND UKULELE					
		UKULELES (30) - MB	11	1,020.00	10-2215-410
				<u>\$1,020.00</u>	
MANNING, MICHELLE					
		REIMB FDK TUITION	11	1,826.00	10-1311
				<u>\$1,826.00</u>	
MIDLAND PAPER					
	0000009286	COPY PAPER	11	3,982.00	10-2520-412
	0000009350	COPY PAPER	11	2,508.00	10-2520-410
				<u>\$6,490.00</u>	
MIDWEST TRANSIT EQUIPMENT					
		CAMERA SYS SPARE HARD DRIVE	11	861.66	40-2550-410
		BUS 7 - BRAKE LIGHT REPAIR	11	21.64	40-2550-319
				<u>\$883.30</u>	
MOBILE ED PRODUCTIONS INC					
		ANIMALS & ENVIRONMENT PROG DEP	11	397.50	10-2211-314
				<u>\$397.50</u>	
MUSIC CENTER OF DEERFIELD					
		TROMBONE REPAIR	11	112.00	10-1190-319
		CLARINET REPAIR	11	84.00	10-1190-319
		TRADITIONS OF EXCEL MUSIC BKS (58)	11	449.21	10-1190-414
		TRADITIONS OF EXCEL MUSIC BKS (7)	11	88.13	10-1190-414
	0000008592	BARITONE REPAIR	11	196.00	10-1190-319
	0000008592	BARITONE REPAIR	11	285.00	10-1190-319
	0000008592	TUBA REPAIR	11	100.00	10-1190-319
	0000008592	BARITONE REPAIR	11	241.30	10-1190-319
	0000008592	TUBA REPAIR	11	203.00	10-1190-319
				<u>\$1,758.64</u>	
NAPLETON FORD					

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		DUMP TRUCK REPAIR	11	9,000.00	20-2540-319
				<u>\$9,000.00</u>	
NASCO					
	0000008759	MATH TEACHING AIDS	11	347.48	10-1120-418
	0000008759	RULERS (12)	11	7.31	10-1120-418
	0000008863	ART SUPPLIES	11	1,689.32	10-1120-411
	0000009292	DUNCAL BISQUE BOWLS	11	127.20	10-1120-411
				<u>\$2,171.31</u>	
NETWORK SERVICES COMPANY					
		STUDENT SHOE COVERS - RIVERSH	11	214.84	20-2540-410
		CUSTODIAL SUPPLIES - DW	11	176.14	20-2540-410
		CUSTODIAL SUPPLIES - DW	11	4,557.24	20-2540-410
		CUSTODIAL SUPPLIES - SP	11	61.36	20-2540-410
		CUSTODIAL SUPPLIES - SP	11	2,020.40	20-2540-410
				<u>\$7,029.98</u>	
NFHS					
	0000009246	WRESTING SCOREBOOK	11	24.18	10-1500-410
	0000009246	VOLLEYBALL SCOREBOOK	11	96.71	10-1500-410
	0000009246	SOCCER SCOREBOOK	11	24.18	10-1500-410
	0000009246	BB SCOREBOOK	11	72.53	10-1500-410
	0000009246	WRESTLING RULE BOOK	11	8.85	10-1500-410
	0000009246	BB CASE BOOK	11	8.85	10-1500-410
	0000009246	VB RULE BOOK	11	70.81	10-1500-410
	0000009246	SOCCER RULE BOOK	11	17.70	10-1500-410
	0000009246	BB RULE BOOK	11	53.11	10-1500-410
	0000009246	TRACK RULE BOOK	11	35.40	10-1500-410
				<u>\$412.32</u>	
NORDHAUS, PAUL					
		REIMB LAB SUPPLIES	11	48.17	10-1120-415
		REIMB LAB SUPPLIES	11	91.80	10-1120-415
		REIMB SCIENCE FAIR TRAVEL	11	23.07	10-1550-332
				<u>\$163.04</u>	
NORTH AMERICAN					
		CUSTODIAL SUPPLIES - HD	11	154.64	20-2540-410
				<u>\$154.64</u>	
NORTHERN SUBURBAN SCHOOL					
		CLASSIFIED SALARY SURVEY	11	30.00	10-2520-392
		MEMB DUES - DAN STANLEY	11	25.00	10-2510-640
				<u>\$55.00</u>	
NORTHSHORE CONCERT BAND					
		NORTHSHORE BAND CLINIC	11	400.00	10-1190-640
				<u>\$400.00</u>	
ORIENTAL TRADING COMPANY INC					
	0000008845	SCIENCE SUPPLIES	11	73.99	10-1120-415
	0000008886	CLASSROOM SUPPLIES	11	203.00	10-1120-410
	0000009265	SCIENCE SUPPLIES	11	73.99	10-1120-410

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				<u>\$350.98</u>	
OWENS, RODNEY					
		REIMB IG SMA DIRECTORS WRKSHR REG	11	20.00	10-1190-640
				<u>\$20.00</u>	
PADDOCK PUBLICATIONS					
		NEWSPAPER - SP	11	22.00	10-2220-440
				<u>\$22.00</u>	
PALOS SPORTS					
000008738		PHYS ED CURRICULUM MATERIALS	11	126.98	10-1510-410
000008807		GYM TAPE	11	177.78	10-1500-410
000008807		GYM SUPPLIES	11	810.79	10-1500-410
000008825		GYM SUPPLIES	11	1,897.29	10-1510-410
000008825		PE EQUIPMENT	11	34.88	10-1510-410
000008825		DUMBBELLS	11	35.87	10-1510-410
000008825		PE EQUIPMENT	11	109.74	10-1510-410
000008825		BASKETBALL CART	11	114.24	10-1510-410
000008825		PE EQUIPMENT	11	184.77	10-1510-410
000008825		PE EQUIPMENT	11	182.87	10-1510-410
000008825		PE EQUIPMENT	11	33.59	10-1510-410
				<u>\$3,708.80</u>	
PEAK PLUMBING & MECHANICAL					
		WATERMAIN REPLACEMENT - DW	11	6,599.47	20-2540-329
				<u>\$6,599.47</u>	
PEPSI-COLA					
		SODA/WATER - TRANS	11	219.04	40-2550-410
				<u>\$219.04</u>	
PHONAK LLC					
000009227		ASSISTIVE TECHNOLOGY	11	1,343.39	10-2150-700
				<u>\$1,343.39</u>	
PITNEY BOWES					
		POSTAGE MACHINE LEASE - HD	11	100.00	10-2520-342
		POSTAGE MACHINE LEASE - SP	11	118.00	10-2520-342
		POSTAGE MACHINE LEASE - DW	11	240.00	10-2520-342
				<u>\$458.00</u>	
POWELL, DIANE					
		REIMB INCUBATOR TRAVEL	11	17.92	10-2210-332
				<u>\$17.92</u>	
PRO-ED					
000009282		STUTTERING GUIDE	11	68.20	10-1111-410
000009314		LANGUAGE SKILLS TEST	11	518.10	10-2150-410
				<u>\$586.30</u>	
QUEST FOOD MANAGEMENT SERVICES INC.					
		CPR CLASS FOOD	11	99.50	10-2130-390
		CPR CLASS FOOD	11	99.50	10-2130-390
				<u>\$199.00</u>	
QUILL CORPORATION					

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		OFFICE SUPPLIES	11	232.51	40-2550-410
		OFFICE SUPPLIES	11	119.76	40-2550-410
		BINDER DIVIDERS	11	5.57	40-2550-410
		HDMI CABLE	11	12.59	40-2550-410
0000009009		PAPER ROLL	11	76.68	10-1111-412
0000009009		HEAVY WEIGHT TAGBOARD	11	15.33	10-1111-412
0000009037		OFFICE SUPPLIES	11	153.18	10-2130-410
0000009091		OFFICE TAPE	11	8.94	10-1111-410
0000009095		OFFICE SUPPLIES	11	36.40	10-1111-410
0000009247		OFFICE SUPPLIES	11	581.69	10-2410-410
0000009247		OFFICE SUPPLIES	11	74.99	10-1120-419
0000009268		OFFICE SUPPLIES	11	160.54	10-2410-410
0000009304		MACBOOK CASE COVER	11	17.09	10-1111-410
0000009304		DRY ERASE BOARD SUPPLIES	11	9.84	10-1111-410
0000009304		DRY ERASE BOARD SUPPLIES	11	5.73	10-1111-410
				<u>\$1,510.84</u>	
READ IT ONCE AGAIN					
0000008921		SPED CURRICULUM MATERIALS	11	1,089.00	10-1225-410
				<u>\$1,089.00</u>	
READ NATURALLY					
0000009173		READ LIVE ANNUAL SUBSCR	11	2,383.42	10-2211-490
0000009299		READ NATURALLY SEMINAR REG	11	198.00	10-2211-390
				<u>\$2,581.42</u>	
REALLY GOOD STUFF					
0000008888		CLASSROOM SUPPLIES	11	233.28	10-1120-410
0000009194		PARENT COMMUNCATION FOLDERS	11	45.09	10-1112-419
				<u>\$278.37</u>	
REYNOLDS, KATIE					
		PERFECT MATCH WKSHP SUPPLIES	11	171.24	10-2210-410
		REIMB LAMINATING SUPPLIES	11	233.25	10-2210-410
		REIMB TUITION	11	1,500.00	10-2210-230
				<u>\$1,904.49</u>	
RICOH AMERICAS CORP					
		COPIER LEASE - ADMIN	11	191.74	10-2520-325
		COPIER LEASE - DW	11	119.13	10-2410-325
		COPIER LEASE - HD	11	119.13	10-2410-325
				<u>\$430.00</u>	
ROBBINS SCHWARTZ					
		LEGAL SERVICES	11	73.50	10-2310-318
				<u>\$73.50</u>	
RUZBASAN, MARY LOU					
		SOCCER REFEREE ASSIGNMENTS	11	72.00	10-1500-319
				<u>\$72.00</u>	
SALINAS & SONS					
		WINTERIZE IRRIGATION SYSTEM	11	500.00	20-2540-329
				<u>\$500.00</u>	

Bills Payable List

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Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
SALZMAN, AUDREY					
		REIMB MULTICULTURAL FAIR SUPP	11	212.80	10-1111-419
				<u>\$212.80</u>	
SAMS CLUB					
		LOUNGE SUPPLIES	11	32.00	10-2410-410
		STAFF APPRECIATION FOOD	11	30.94	10-2410-410
		103 CLUB SUPPLIES	11	35.54	10-3500-410
				<u>\$98.48</u>	
SANTELLA, HEATHER					
		REIMB APPLE SPED CONF	11	32.80	10-2210-312
				<u>\$32.80</u>	
SCHOLASTIC BOOK CLUBS					
0000009280		LIBRARY BOOKS	11	179.00	10-2220-430
				<u>\$179.00</u>	
SCHOLASTIC MAGAZINES					
0000009206		STORKWORKS SUBSCR	11	76.89	10-1120-420
				<u>\$76.89</u>	
SCHOOL DISTRICT 103 ACTIVITY ACCOUNT					
		TRANSER REVTRAK BOWLATHON	11	848.00	10-1720
		DW YEARBOOK REVTRAK	11	513.00	10-403
		HD YEARBOOK REVTRAK	11	120.00	10-403
		SP YEARBOOK REVTRAK	11	360.00	10-403
		SP YEARBOOK CHECKS	11	20.00	10-403
		TRANS REVTRAK LIGHTED SCHOOLHSE	11	155.00	10-403
				<u>\$2,016.00</u>	
SCHOOL SERVICE INC					
0000009341		DW PASSES	11	115.88	10-2410-410
				<u>\$115.88</u>	
SCHOOL SPECIALTY INC.					
		CLASSROOM SUPPLIES	11	96.74	10-1111-410
0000008762		ART SUPPLIES	11	2,085.50	10-1120-411
0000008763		ART SUPPLIES	11	525.67	10-1120-411
0000008764		OFFICE SUPPLIES	11	82.60	10-1120-411
0000008889		OFFICE SUPPLIES	11	297.26	10-1120-410
0000008890		OFFICE SUPPLIES	11	203.15	10-1120-410
0000008893		OFFICE SUPPLIES	11	145.05	10-1120-410
0000008900		OFFICE SUPPLIES	11	152.52	10-1120-410
0000008902		OFFICE SUPPLIES	11	234.72	10-1120-410
0000009040		OFFICE SUPPLIES	11	133.56	10-1120-410
0000009040		POCKET FOLDERS	11	7.10	10-1120-410
0000009041		OFFICE SUPPLIES	11	50.78	10-1120-410
0000009045		OFFICE SUPPLIES	11	100.34	10-1120-410
0000009046		OFFICE SUPPLIES	11	145.78	10-1120-410
0000009046		SCISSORS	11	13.60	10-1120-410
0000009053		TEACHING AIDS	11	162.36	10-1120-410
0000009079		OFFICE SUPPLIES	11	179.35	10-1112-410
0000009082		OFFICE SUPPLIES, FLASH CARDS	11	234.09	10-1112-410

Bills Payable List

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
	0000009084	MARKERS, TIMER	11	23.07	10-1112-410
	0000009084	DRY ERASE SUPPLIES	11	20.34	10-1112-410
	0000009096	2" RINGS	11	3.24	10-1111-410
	0000009110	PAPER	11	21.75	10-1112-414
	0000009115	DRY ERASE BOARD, PAPER	11	26.93	10-1112-414
	0000009116	CURSIVE PAPER	11	11.68	10-1112-414
	0000009117	TEACHING AIDS	11	244.39	10-1112-414
	0000009134	OFFICE SUPPLIES	11	248.93	10-1120-410
	0000009147	STORAGE CONTAINERS (16)	11	172.64	10-1112-410
	0000009170	SHEET PROTECTORS	11	16.59	10-1120-410
	0000009170	OFFICE SUPPLIES	11	91.92	10-1120-410
	0000009196	OFFICE SUPPLIES	11	222.26	10-1120-410
	0000009203	OFFICE SUPPLIES	11	244.04	10-1120-410
	0000009255	WALL FILE HOLDERS	11	23.19	10-2410-410
	0000009274	OFFICE SUPPLIES	11	27.60	10-1120-410
	0000009275	OFFICE SUPPLIES	11	83.79	10-1120-410
	0000009276	CLIPBOARDS, STORAGE	11	42.90	10-1120-410
	0000009276	CLIPBOARDS, STORAGE	11	12.59	10-1120-410
	0000009277	OFFICE SUPPLIES	11	45.63	10-1120-410
	0000009300	OFFICE SUPPLIES	11	68.29	10-2210-490
	0000009333	GLUE GUN, STICKS	11	63.50	10-2210-490
				\$6,565.44	
SCIENCE ALLIANCE, THE					
		PHYSICS PRESENTATION DEP	11	50.00	10-2210-314
				\$50.00	
SHELL FLEET PLUS					
		FUEL - O&M	11	416.10	20-2540-464
		FUEL - TRANS	11	13,863.48	40-2550-464
				\$14,279.58	
SHERIDAN AUTO PARTS					
		REPLACEMENT BULBS FOR BUSES	11	5.98	40-2550-490
				\$5.98	
SIGN A RAMA					
		CLASSROOM SIGNS - DW	11	132.00	20-2540-410
				\$132.00	
SINHA, RASHMI					
		REIMB NONRESIDENT TUITION	11	1,188.00	10-1810
				\$1,188.00	
SNOWDEN, KATIE					
		REIMB SPANISH BOOKS	11	74.30	10-1120-413
		REIMB MIWLA CONF TRAVEL	11	574.63	10-2211-390
		REIMB MIWLA MEMB/CONF REG	11	95.00	10-2211-390
				\$743.93	
SPECIAL EDUCATION DISTRICT					
		ITINERANT SERVICES	11	174.00	10-4120-314
				\$174.00	
SPEECH PATH SPECIALISTS					

Bills Payable List

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		SPEECH/LANG SERVICES	11	4,350.00	10-2150-314
				<u>\$4,350.00</u>	
SPURRIER, JESSICA					
		REIMB CLASSRM BOOKS	11	52.00	10-1111-417
				<u>\$52.00</u>	
SRAGA HAUSER LLC					
		LEGAL SERVICES	11	1,470.00	10-2310-318
		LEGAL SERVICES	11	1,980.52	10-2310-318
				<u>\$3,450.52</u>	
STATE CHEMICAL SOLUTIONS					
		KITCHEN DRAIN TREATMENT	11	199.00	20-2540-410
				<u>\$199.00</u>	
STUTTERING FOUNDATION, THE					
0000009305		AUTISM STUTTERING BK	11	18.00	10-1111-410
				<u>\$18.00</u>	
SUDDATH RELOCATION SYSTEMS					
		STORAGE RENTAL	11	258.00	20-2540-325
				<u>\$258.00</u>	
SUNSET FOODS					
		10/7 BOE MTG FOOD	11	37.38	10-2310-410
		10/21 BOE MTG FOOD	11	41.18	10-2310-410
		PRINC/BUS DRIV APPR SUPPLIES	11	109.32	10-2310-410
		FACS CLASS FOOD	11	144.54	10-1120-411
		FACS CLASS FOOD	11	137.89	10-1120-411
		FACS CLASS FOOD	11	95.94	10-1120-411
		FACS CLASS FOOD	11	26.32	10-1120-411
		103 CLUB FOOD	11	67.32	10-3500-410
				<u>\$659.89</u>	
TACTICAL SECURITY					
		CROSSING GUARD	11	632.50	20-2540-329
		VOTER COVERAGE	11	874.00	20-2540-329
				<u>\$1,506.50</u>	
TDS METROCOM					
		TELEPHONE	11	4,140.70	10-2540-341
				<u>\$4,140.70</u>	
TEACHERS DISCOVERY					
0000009230		SPANISH TEACHING AIDS	11	168.97	10-1120-413
0000009271		SPANISH TEACHING AID	11	36.80	10-1111-413
				<u>\$205.77</u>	
TECHSTAR AMERICA CORPORATION					
		TONER SHIPPING	11	20.95	10-2410-410
		TONER SHIPPING	11	17.95	10-2310-410
		TONER SHIPPING	11	22.95	10-2410-410
		TONER SHIPPING	11	20.95	10-2410-410
0000009327		TONER SHIPPING, STAPLES	11	390.95	10-2410-410
				<u>\$473.75</u>	

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Lincolnshire-Prairie View SD #103

Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
TERRILL, LAURA					
		CURRICULUM DEVELOPMENT	11	3,630.09	10-2210-314
				<u>\$3,630.09</u>	
THE CENTER/IRC					
	0000009211	PERFECT MATCH CONF REG (7)	11	6,650.00	10-2210-312
				<u>\$6,650.00</u>	
TIME FOR KIDS					
	0000008754	GR 3 TIME SUBSCR	11	814.08	10-1112-416
				<u>\$814.08</u>	
TREASURE BAY					
	0000009250	PHONICS TEACH RESOURCE KIT	11	169.80	10-1111-410
				<u>\$169.80</u>	
TREMCO					
		ROOF REPAIRS - DW	11	4,660.00	20-2540-500
				<u>\$4,660.00</u>	
TYKAL, AMANDA					
		SPANISH TEACHING AIDS	11	16.80	10-1111-410
		SPANISH BOOK	11	17.92	10-1111-410
				<u>\$34.72</u>	
ULINE					
	0000009200	VELCRO	11	137.81	10-1200-410
				<u>\$137.81</u>	
US BANK VISA					
		SUBWAY-CUST APP DAY \$10 GC (15)	11	150.00	10-2310-410
		PARTY CITY-BUS DRIV APP DAY DECOR	11	17.97	10-2310-410
		PARTY CITY-PRIN/BUS APP DAY CARDS	11	24.33	10-2310-410
		APPLE-APP PURCHASES	11	44.91	10-2660-410
		APPLE-APP PURCHASES	11	8.97	10-2660-410
		APPLE-APP PURCHASES	11	11.96	10-2660-410
		APPLE-APP PURCHASES	11	31.92	10-2660-410
		APPLE-APP PURCHASES	11	49.90	10-2660-410
		APPLE-APP PURCHASES	11	49.80	10-2660-410
		APPLE-APP PURCHASES	11	29.80	10-2660-410
		APPLE-APP PURCHASES	11	3.99	10-2660-410
		APPLE-APP PURCHASES	11	3.99	10-2660-410
		APPLE-APP PURCHASES	11	59.60	10-2660-410
		APPLE-APP PURCHASES	11	2.99	10-2660-410
		APPLE-APP PURCHASES	11	119.60	10-2660-410
		APPLE-APP PURCHASES	11	99.60	10-2660-410
		BRADLEY-ILME CONF REG FRANZ	11	85.00	10-2211-490
		CARBONITE-BACKUP SOFTWARE	11	369.98	10-2660-410
		CREATIVE MATH-CONF REG JOSEPH	11	225.00	10-2211-390
		FOLLETT-CONF REG OTTO/WALKER	11	198.00	10-2211-390
		FOLLETT-CONF REG LATHROP	11	99.00	10-2211-390
		GLOGSTER-WEBSITE HOSTING	11	95.00	10-2660-410
		GLOGSTER-WEBSITE HOSTING	11	95.00	10-2660-410
		IMAGE MKT-BAND POLO SHIRTS	11	1,802.25	10-1190-410

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
		RAPTOR-VISITOR BADGES (3000)	11	1,000.00	10-2310-410
		ISLMA CONF REG LATHROP	11	180.00	10-2211-390
		JOLLY-PHONICS AIDS	11	187.44	10-2210-420
		NATIONAL GEOGRAPH SUBSCR	11	24.00	10-2220-440
		IASPA MEMB DUES	11	85.00	10-2520-312
		ROYAL CAM-PROJECTOR REPAIR	11	25.00	10-2660-410
		SMOKIN TS-ELC COOP LUNCH MTG	11	36.30	10-2520-410
		SPELLCITY-SPELLING SUBSCR	11	49.99	10-1200-410
		STAYBRIDGE-AUTHOR VISIT HOTEL	11	138.74	10-2220-314
		SUNBURST-SOFTWARE	11	99.95	10-2660-410
		VEX ROBOT-SCI OLY ROBOTICS	11	544.43	10-1550-410
		VISTAPRINT-DW MUSICAL POSTERS	11	59.09	10-1190-414
		WEEBLY-WEBSITE SERVICE	11	39.95	10-2660-392
		WEEBLY-WEBSITE SERVICE	11	39.95	10-2660-392
		WEEBLY-WEBSITE SERVICE	11	39.95	10-2660-392
		1AND1-HOSTING SERVICES	11	95.92	10-2660-392
				<u>\$6,324.27</u>	
VANI, SUE		REIMB MULTICULTURAL FAIR SUPP	11	90.99	10-1111-419
				<u>\$90.99</u>	
VERIZON WIRELESS		CELL PHONE - O&M	11	94.95	20-2540-341
		CELL PHONE - TRANS	11	35.98	40-2550-341
				<u>\$130.93</u>	
VERNIER SOFTWARE	0000008719	WIND TURBINE SUPPLIES	11	46.00	10-1112-415
				<u>\$46.00</u>	
VILLANO, MARIA		REIMB FDK DEPOSIT	11	500.00	10-1311
				<u>\$500.00</u>	
VIRCO INC	0000009166	TABLES (4)	11	1,029.00	10-1111-419
				<u>\$1,029.00</u>	
VOERMANS, ANN		REIMB COPY ROOM ORGANIZER	11	9.38	10-2410-410
				<u>\$9.38</u>	
WALZ, RHONDA		REIMB RED RIBBON WEEK SUPPLIES	11	8.00	10-1120-419
				<u>\$8.00</u>	
WARNER, ANN		REIMB TUITION	11	472.50	10-1120-230
				<u>\$472.50</u>	
WASTE MANAGEMENT OF ILLINOIS INC		SANITATION SERVICES - DW	11	540.35	10-2540-321
		SANITATION SERVICES - HD	11	375.49	10-2540-321
		SANITATION SERVICES - SP	11	360.49	10-2540-321

Bills Payable List

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Vendor Name	P.O. Number	Description	Batch #	Amount	State Account Number
				<u>\$1,276.33</u>	
WECHSELBERGER, JILL					
		REIMB AEP CONF MEALS	11	69.27	10-2210-312
				<u>\$69.27</u>	
WENGER CORPORATION					
0000008736		RISERS	11	1,420.00	10-2215-700
				<u>\$1,420.00</u>	
WHEEL OF WISDOM					
		PTO EVENT DEPOSIT	11	300.00	10-2211-314
				<u>\$300.00</u>	
WILLIAM V MACGILL					
0000009215		CLEANING SUPPLIES	11	56.15	10-2220-410
				<u>\$56.15</u>	
WILSON HOME RESTORATIONS					
		GUTTER REPAIR - HD	11	698.00	20-2540-329
				<u>\$698.00</u>	
WOLIN, ROBIN					
		REIMB 103 CLUB SUPPLIES	11	89.91	10-3500-410
		REIMB PROJECT SUPPLIES	11	47.18	10-3500-410
				<u>\$137.09</u>	
XEROX CORPORATION					
		COPIER LEASE - SP	11	156.15	30-5370-610
				<u>\$156.15</u>	
ZEA, PHYLLIS					
		REIMB INSTITUTE DAY SUPP	11	50.00	10-2210-410
				<u>\$50.00</u>	
Report Total				<u><u>\$490,301.19</u></u>	



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 18, 2014
Re: October 2014 Donations

During the month of October 2014, the District received the following donations:

<u>Donors</u>	<u>Amount</u>	<u>Purpose of Donation</u>
D103 Music Boosters	\$1,020.00	Purchase of 30 Ukuleles

Recommendation:

We recommend approval by the Board of Education to accept the donations as presented with gratitude for the donor's' generosity.



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

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<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 18, 2014
Re: 2014 Final Levy

Included is the 2014 final levy for your consideration. There are no changes from the estimated levy.

The total levy is \$27,662,543.00, which is a 4.37% increase over the 2013 extension according to the Truth in Taxation calculations. The extension is limited to the 1.5% CPI not including new construction. Adding in new construction, the extension increase will be closer to 2.2%. This includes \$62,543 for SEDOL IMRF (last time!).

The 1.5% CPI ("inflation") is built-in as well as estimates for New Construction (New Property). The max estimated capped extension is just over \$27 million, but the \$27.6 million levy protects against incorrect EAV and New Property assumptions.

A few minor reminders regarding the tax levy:

- At least 20 days before the District adopts the levy, the Board must estimate the amount of the levy. If the estimated amount is more than 105% of the amount extended for last year's levy, the district has to conduct a hearing. **As this levy is less than 105%, there is no hearing required.**
- SEDOL IMRF is "outside" of PTELL (i.e. it is not capped) and is levied based on information from SEDOL.
- Bond and Interest is not levied by the district; this was setup when debt was incurred and the county will extend the taxes necessary.
- The levy needs to provide enough contingency in order to protect against massively incorrect estimated New Construction and change in existing EAV. Most important is to protect against if New Construction is significantly higher than expected and existing EAV is significantly lower than expected. Otherwise, loss can occur.
- Specific fund estimates are determined based on fund balances, expenditures, and other revenues.

Estimated Levy Timeline

- Approve Estimated Levy on October 21, 2014 (**Completed**)
- Approve Final Levy on November 18, 2014
- File with County Clerk November 19, 2014

It will be important to understand a few key points:

- Existing properties, in aggregate, are increasing at the rate of CPI (inflation), 1.5%. **This does not mean that individual property taxes will increase by 1.5%.** Each individual property tax will change based on the change in assessed value. The aggregate effect will be 1.5%.
- The 1.5% CPI is the lowest it has been since 2009. The CPI for 2009 was 0.1%
- New Property will add an estimated 0.7% increase for a total capped change of 2.2%, the lowest increase since 2009. In fact, if 2009 is excluded from consideration, 2.2% increase is the lowest since the tax cap was established in 1991.
- The total extension change will be more in the 3.5% range (2.9% on existing properties) as the Debt Service is added back into the extension.

Documents Included

2014 Certificate of Tax Levy – This is the actual levy document that, if approved, will be submitted to the county clerk.

2014 Levy Calculation Page – This shows detailed information on estimates, comparisons to prior year's extension, and the different levies. Highlights are provided to indicate key figures.

2014 Levy Resolutions – These are the resolutions and certifications for adopting the levy that are included in the submittal to the county clerk.

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division
217/785-8779

Original:
Amended:

CERTIFICATE OF TAX LEVY

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

District Name Lincolnshire-Prairie View School District No. 103	District Number 34-049-1030-02	County Lake
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Amount of Levy

Educational	\$ 23,000,000	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 2,300,000	Tort Immunity	\$ 0
Transportation	\$ 1,300,000	Special Education	\$ 0
Working Cash	\$ 0	Leasing	\$ 0
Municipal Retirement	\$ 610,000	Other	\$ 0
Social Security	\$ 390,000	Other	\$ 62,543
		Total Levy	\$ 27,662,543

* 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 23,000,000 dollars to be levied as a special tax for educational purposes; and
the sum of 2,300,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,300,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 0 dollars to be levied as a special tax for a working cash fund; and
the sum of 610,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 390,000 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 0 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 62,543 dollars to be levied as a special tax for SEDOL IMRF
on the taxable property of our school district for the year 2014.

Signed this 18th day of November 2014. _____
(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 2.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 103, Lake County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2014, 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)

Exhibit 2

2014 LEVY CALCULATION PAGE

Limiting Rate: $\frac{\text{Prior Year Extension} \times (1 + \text{Lesser of } 5\% \text{ or CPI})}{\text{Total EAV} - \text{New Construction}}$

Limiting Rate: **3.0501%**
 Estimated Capped Extension: **\$27,003,780.83**

Consumer Price Index:	1.50%
Actual Total EAV for 2013:	\$881,107,355
Estimated % change from 2013 EAV:	-0.20%
Estimated New Construction for 2014:	\$6,000,000
Estimated Total EAV for 2014:	\$885,345,140
Total change from prior year:	0.48%

	Prior Year Extension:	Maximum Tax Rate:	Individual Fund Estimated Maximum Extension:	Prorated Extension based on prior year extension:	Manual Override:	Balloon % input:	Levy Amount:
Educational	\$21,983,628.51	3.50%	\$30,987,079.91	\$22,465,632.94	\$23,000,000		\$23,000,000.00
Operations & Maintenance	\$2,405,423.08	0.55%	\$4,869,398.27	\$2,458,163.44	\$2,300,000		\$2,300,000.00
Transportation	\$1,506,693.58	0.00%	\$0.00	\$1,539,728.75	\$1,300,000		\$1,300,000.00
Working Cash	\$0.00	0.00%	\$0.00	\$0.00			\$0.00
Municipal Retirement	\$326,009.72			\$333,157.68	\$610,000		\$610,000.00
Social Security	\$202,654.69			\$207,098.02	\$390,000		\$390,000.00
Fire Prevention & Safety *	\$0.00	0.00%	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$0.00	0.00%	\$0.00	\$0.00			\$0.00
Leasing	\$0.00	0.00%	\$0.00	\$0.00			\$0.00
0	\$0.00	0.00%	\$0.00	\$0.00			\$0.00

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Capped Extension/Levy	\$26,424,409.58	\$35,856,478.18	\$27,003,780.83	\$27,600,000.00	Capped Levy	\$27,600,000.00	4.45%	NO
					Levy in excess of estimated extension:	\$596,219.17		
SEDOL IMRF	\$79,299.66			SEDOL IMRF	\$62,543.00	\$62,543.00		
Bond and Interest:	\$0.00			Bond and Interest:	\$350,000.00	\$350,000.00	#DIV/0!	
Total Extension/Levy	\$26,503,709.24			Total Levy	\$28,012,543.00	\$28,012,543.00	5.69%	

RESOLUTION TO ADOPT TAX LEVY FOR 2014

The Board of Education of Lincolnshire-Prairie View School District No. 103, County of Lake, State of Illinois has ascertained and determined and we hereby certify that we require:

- the sum of 23,000,000 dollars to be levied as a special tax for educational purposes; and
- the sum of 2,300,000 dollars to be levied as a special tax for operations and maintenance purposes; and
- the sum of 1,300,000 dollars to be levied as a special tax for transportation purposes; and
- the sum of 610,000 dollars to be levied as a special tax for municipal retirement purposes; and
- the sum of 390,000 dollars to be levied as a special tax for social security purposes; and
- the sum of 62,543 dollars to be levied as a special tax for SEDOL municipal retirement purposes on the taxable property of our school district for the year 2014.

THEREFORE, BE IT RESOLVED that such amounts shall be certified and returned to the County Clerk of Lake County on or before the last Tuesday in December, 2014; that the President and Secretary of this Board certify the tax levy in the form and manner as prescribed and stated on the attached Certificate of Tax Levy.

_____ moved to adopt of the resolution as read, and
_____ seconded the motion. The roll call vote was:

_____ AYES _____ NAYS

The motion having received a majority of the votes cast, the president thereupon declared the motion carried and the resolution adopted.

WE FURTHER CERTIFY that this is a true and correct copy as approved by the Board of Education, Lincolnshire-Prairie View School District No. 103, County of Lake, State of Illinois at a duly held meeting on November 18, 2014.

Signed this 18th day of November, 2014, A.D.

APPROVED

President, Board of Education,
Lincolnshire-Prairie View School District No. 103,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Lincolnshire-Prairie View School District No. 103, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 18th day of November, 2014, insofar as the same relates to adoption of a resolution entitled:

RESOLUTION TO ADOPT TAX LEVY FOR 2014

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 18th day of November, 2014.

Secretary, Board of Education

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 (SEDOL); and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Lincolnshire-Prairie View School District No. 103, Lake County, State of Illinois, as follows:

Section 1: For the ensuing year, the County Clerk of Lake County hereby is authorized and directed to extend the following special taxes on behalf of this School District: the sum of \$62,543 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.

Adopted this 18th day of November, 2014.

President, Board of Education,
Lincolnshire-Prairie View School District No. 103,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Lincolnshire-Prairie View School District No. 103, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the 18th day of November, 2014, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR
SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 18th day of November, 2014.

Secretary, Board of Education

STATE OF ILLINOIS }

COUNTY OF LAKE }

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, the undersigned, do hereby certify that I am the president of the Board of Education of the Lincolnshire-Prairie View School District No. 103, Lake County, Illinois and as such president I certify that if the levy resolution, a copy of which is attached, provides for a levy that exceeds 105% of the previous year's extension, it was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth In Taxation Law" or, in the alternative, the levy ordinance does not exceed 105% of the previous year's extension.

This certificate applies to the 2014 levy.

In witness whereof I have hereunto affixed my official signature at Lincolnshire, Illinois this 18th day of November, 2014, A.D.

President, Board of Education,
Lincolnshire-Prairie View School District No. 103,
Lake County, Illinois



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 18, 2014
Re: Audited Financial Statements for Fiscal Year 2014

It is my pleasure to present to you the audited financial statements for fiscal year 2014.

For a summary, I would recommend you read the "Management's Discussion and Analysis" on pages 5-10 of the report.

Again this year the audit contained no management letter as there were not items needing attention (see included letter). This is again a great celebration of the work from the business office to the building secretaries to the individual teachers who have made changes in processes and procedures. Their patient, consistent application of procedures had a significant material impact on the result of the audit.

My thanks to the business office team and the entire staff for their part in being faithful stewards.

I recommend the Board approve the audited financial statements for fiscal year 2014 as presented.



EDER, CASELLA & CO.

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To the Board of Education
Lincolnshire-Prairie View School District No. 103
Lincolnshire, Illinois

This letter will serve as verification that no management letter was issued in connection with our audit of Lincolnshire-Prairie View School District No. 103 for the year ended June 30, 2014. No management letter was issued since no items that needed Board attention were discovered during the course of our audit examination.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 24, 2014



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**LINCOLNSHIRE-PRAIRIE VIEW
SCHOOL DISTRICT NO. 103
LAKE COUNTY, ILLINOIS**

ANNUAL FINANCIAL REPORT

JUNE 30, 2014

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

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LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Lincolnshire-Prairie View School District No. 103
Lincolnshire, Illinois

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

Lincolnshire-Prairie View School District No. 103

as of and for the year ended June 30, 2014, 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 the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lincolnshire-Prairie View School District No. 103, as of June 30, 2014, and the respective changes in modified cash basis financial position thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Lincolnshire-Prairie View School District No. 103's basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2014, on our consideration of Lincolnshire-Prairie View School District No. 103's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincolnshire-Prairie View School District No. 103's internal control over financial and reporting compliance.

Basis of Accounting

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

Change in Accounting Principle

As discussed in Note 18 of the financial statements, Lincolnshire-Prairie View School District No. 103 implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

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

Board of Education
Lincolnshire-Prairie View School District No. 103
Lincolnshire, 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

Lincolnshire-Prairie View School District No. 103

as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 24, 2014. Our opinion was qualified because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincolnshire-Prairie View School District No. 103'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 Lincolnshire-Prairie View School District No. 103's internal control. Accordingly, we do not express an opinion on the effectiveness of Lincolnshire-Prairie View School District No. 103's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincolnshire-Prairie View School District No. 103's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 24, 2014

SUPPLEMENTARY INFORMATION

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

The Management's Discussion and Analysis of Lincolnshire-Prairie View School District No. 103's (District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2014. 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 of the District exceeded its liabilities at June 30, 2014 by \$36,930,225 (net position). Of this amount, \$16,677,565 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$2,931,361.
- At June 30, 2014 the District reported combined ending fund balances of \$21,175,356, an increase of \$900,569 in comparison with the prior year.
- At June 30, 2014 the unassigned fund balance for the General Fund was \$17,399,906, or 65% of total General Fund expenditures.
- The District's total debt decreased by \$518,602 during the current fiscal year due to scheduled repayments of long-term debt of \$633,602 and a partial refunding of the 2004 bonds which resulted in an increase of \$115,000.

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 – Modified Cash Basis presents information on all of the District's assets and liabilities, with the difference between the two 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.

The Statement of Activities – Modified Cash Basis presents information showing how the District's net position changed during the fiscal year being reported. All changes in net position are reported on the cash basis as soon as cash is received or disbursed, regardless of when the underlying event giving rise to the change occurs.

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

maintenance, transportation services, food services, community services, payments to other districts and governmental units, interest and fees on long-term debt, On-Behalf Retirement Contributions and unallocated depreciation.

The government-wide financial statements can be found on pages 11 and 12 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 – Modified Cash Basis and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis 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 - Modified Cash Basis and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis 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 supplementary information, has been provided for each fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

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

The basic fiduciary fund financial statement can be found on page 17 of this report.

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

The notes to the financial statements can be found on pages 18 through 35 of this report.

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

Supplementary information can be found on pages 36 through 61 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 exceeded liabilities by \$36,930,225 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, 2014 and 2013:

Lincolnshire-Prairie View School District No. 103's Net Position at Year-End

	Governmental Activities	
	FY 2014	FY 2013
Current and Other Assets	\$ 21,175,356	\$ 20,274,624
Capital Assets	21,512,238	19,925,260
Total Assets	<u>\$ 42,687,594</u>	<u>\$ 40,199,884</u>
Other Liabilities	\$ -	\$ (163)
Long-Term Debt Outstanding	5,757,369	6,201,183
Total Liabilities	<u>\$ 5,757,369</u>	<u>\$ 6,201,020</u>
Net Investment in Capital Assets	\$ 17,294,067	\$ 16,828,487
Restricted	2,958,593	2,831,427
Unrestricted	16,677,565	14,338,950
Total Net Position	<u>\$ 36,930,225</u>	<u>\$ 33,998,864</u>

The net investment in capital assets (47% of total net position) 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.

An additional portion of the District's net position (8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$16,677,565) may be used to meet the District's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in all three categories of net position.

The District's net position increased by \$2,931,361 during the current fiscal year. This increase is due to the extent to which ongoing revenues exceeded ongoing expenses in the current fiscal year.

Governmental Activities. Governmental activities increased the District's net position by \$2,931,361. Key elements of this increase are as follows:

Lincolnshire-Prairie View School District No. 103's Change in Net Position

	Governmental Activities	
	FY 2014	FY 2013
Revenues:		
Program Revenues		
Charges for Services	\$ 2,182,852	\$ 1,629,145
Operating Grants and Contributions	6,742,033	5,388,770
Capital Grants and Contributions	95,267	82,481
General Revenues		
Property Taxes	25,912,531	25,189,136
Other Payments in Lieu of Taxes	108,825	103,838
Grants and Contributions not Restricted to Specific Activities	484,572	334,839
Unrestricted Investment Earnings	25,606	51,985
Refund of Prior Years' Expenditures	9,335	-
Miscellaneous	27,146	447,072
Total Revenues	<u>\$ 35,588,167</u>	<u>\$ 33,227,266</u>
Expenses:		
Instruction	\$ 14,484,387	\$ 14,172,392
Support Services	12,208,173	11,595,334
Community Services	323,062	335,509
Payments to Other Districts and Governmental Units	414,068	391,694
Interest and Fees on Long-Term Debt	309,040	287,478
On-Behalf Retirement Contributions	4,918,076	3,735,676
Total Expenses	<u>\$ 32,656,806</u>	<u>\$ 30,518,083</u>
Increase/(Decrease) in Net Position	\$ 2,931,361	\$ 2,709,183
Net Position - Beginning	<u>33,998,864</u>	<u>31,289,681</u>
Net Position - Ending	<u>\$ 36,930,225</u>	<u>\$ 33,998,864</u>

The District's total revenues increased \$2,360,901 compared to the prior year. The most significant factors of this increase were property taxes of \$723,395 and On-Behalf Retirement Contributions of \$1,182,400.

Overall expenditures increased by \$2,138,723 compared to the prior year. This is primarily due to an increase in On-Behalf Retirement Contributions of \$1,182,400 and an increase of support services of \$612,839.

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 the end of the current fiscal year, the District's funds reported combined ending fund balances of \$21,175,356, an increase of \$900,569 in comparison with the prior year.

The General Fund is the chief operating fund of the District. At June 30, 2014, fund balance was \$17,399,906 (all of which is unassigned). As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance both represent 65% of total General Fund expenditures.

The General Fund's fund balance increased \$1,445,826 and includes transfers of \$439,666 and \$1,080,063 to the Debt Services Fund and Operations and Maintenance Fund, respectively.

The Operations and Maintenance Fund's fund balance increased \$56,805 and includes transfers to the Debt Services Fund and Capital Projects Fund of \$222,020 and \$2,135,499, respectively, and transfers in from the General Fund of \$1,080,063, the Transportation Fund of \$600,000 and the Debt Services Fund of \$5.

The Debt Services Fund's fund balance decreased \$734 and includes transfers of \$439,666 and \$222,020 from the General Fund and Operations and Maintenance Fund, respectively, and transfers to the Operations and Maintenance Fund of \$5.

The Transportation Fund's fund balance decreased by \$343,290, and includes transfers of \$600,000 to the Operations and Maintenance Fund.

The Illinois Municipal Retirement/Social Security Fund's fund balance decreased by \$258,038 mostly due to a decrease in property tax revenue of \$207,985.

The Capital Projects Fund's fund balance remained zero and includes transfers of \$2,135,499 from the Operations and Maintenance Fund, Facilities Acquisition and Construction expenditures of \$2,194,090, and PTO donations of \$58,591.

General Fund Budgetary Highlights

The District passed the original budget on September 3, 2013 and it was not amended, therefore the amounts shown as original and final budget are the same.

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

- The difference between budgeted revenues and actual revenues was \$2,614,854 (favorable). This was primarily attributable to more than expected On-Behalf Retirement Contributions and property taxes.
- The difference between budgeted expenditures and actual expenditures was \$825,799 (unfavorable) and was mostly due to more than expected On-Behalf Retirement Payments.

Capital Asset and Debt Administration

Capital Assets. At June 30, 2014 the District had invested \$21,512,238 (net of depreciation) in a broad range of capital assets, including land, buildings, improvements other than buildings, equipment other than transportation/food service, food service equipment, and transportation equipment. Total depreciation expense for the year was \$1,298,853.

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

- Building improvements - \$1,879,783
- Playground renovation - \$535,772
- Security system - \$187,951

Lincolnshire-Prairie View School District No. 103's Capital Assets
(net of depreciation)

	Governmental Activities	
	2014	2013
Land	\$ 1,853,080	\$ 1,853,080
Buildings	16,230,251	15,129,449
Improvements Other than Buildings	1,849,485	1,398,241
Equipment Other than Transportation/Food Service	1,523,687	1,500,573
Food Service Equipment	25,310	28,347
Transportation Equipment	30,425	15,570
Total	\$ 21,512,238	\$ 19,925,260

Additional information on the District's capital assets can be found in note 3 on pages 24 and 25 of this report.

Long-Term Debt. At June 30, 2014 the District had \$5,418,171 in long-term debt.

Significant debt activities for the year ended June 30, 2014 include the following:

- Payments of long-term debt were \$633,602 and a partial refunding of the 2004 bonds resulted in an increase of \$115,000

Lincolnshire-Prairie View School District No. 103's Outstanding Debt

	Governmental Activities	
	2014	2013
General Obligation Bonds	\$ 2,715,000	\$ 2,919,640
General Obligation Debt Certificates	2,305,000	2,425,000
Lease/Purchase Agreements	398,171	592,133
Total	\$ 5,418,171	\$ 5,936,773

Additional information on the District's long-term debt can be found in note 4 on pages 25 and 26 of this report.

Economic Factors and Next Year's Budget

The District will continue to outsource the lunch program for the foreseeable future. All revenues and expenditures for the lunch program go through the books of the outside provider. The District is not planning any major capital improvements for fiscal year 2015.

The District considered these and other operating factors when preparing the District's budget and appropriation ordinance for the fiscal year ending June 30, 2015.

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:

Lincolnshire-Prairie View School District No. 103
1370 N. Riverwoods Road
Lincolnshire, IL 60069

BASIC FINANCIAL STATEMENTS

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 GOVERNMENT-WIDE FINANCIAL STATEMENTS
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 JUNE 30, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 8,339,710
Investments, at Fair Value	12,829,480
Other Receivables, net of allowance of \$0	6,166
Capital Assets (Note 3):	
Land	1,853,080
Depreciable Buildings, Property, and Equipment, net of depreciation	<u>19,659,158</u>
Total Assets	<u>\$ 42,687,594</u>
LIABILITIES	
Net OPEB Obligation	\$ 339,198
Long-Term Liabilities	
Due Within One Year	541,559
Due in More Than One Year	<u>4,876,612</u>
Total Liabilities	<u>\$ 5,757,369</u>
NET POSITION	
Net Investment in Capital Assets	\$ 17,294,067
Restricted for:	
Operations and Maintenance	936,654
Debt Service	216,379
Transportation	758,585
Retirement	1,014,609
Special Education	32,366
Unrestricted/(Deficit)	<u>16,677,565</u>
Total Net Position	<u><u>\$ 36,930,225</u></u>

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 GOVERNMENT-WIDE FINANCIAL STATEMENTS
 STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense)	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities	
Governmental Activities					
Instruction					
Regular Programs	\$ 11,477,857	\$ 740,008	\$ 112,564	\$ -	\$ (10,625,285)
Special Education Programs	2,606,531	727,474	-	-	(1,879,057)
Other Instructional Programs	399,999	570,102	1,029,872	-	1,199,975
Support Services					
Pupils	1,612,011	-	18,553	-	(1,593,458)
Instructional Staff	1,674,916	-	-	-	(1,674,916)
General Administration	1,551,730	-	-	-	(1,551,730)
School Administration	1,159,806	-	-	-	(1,159,806)
Business	729,989	-	-	-	(729,989)
Operations and Maintenance	2,122,303	55,818	-	95,267	(1,971,218)
Transportation	2,008,818	89,450	514,739	-	(1,404,629)
Food Services	60,904	-	10,981	-	(49,923)
Central	1,287,696	-	-	-	(1,287,696)
Community Services	323,062	-	-	-	(323,062)
Payments to Other Districts and					
Governmental Units	414,068	-	137,248	-	(276,820)
Interest and Fees on Long-Term Debt	309,040	-	-	-	(309,040)
On-Behalf Retirement Contributions	4,918,076	-	4,918,076	-	-
Total Governmental Activities	\$ 32,656,806	\$ 2,182,852	\$ 6,742,033	\$ 95,267	\$ (23,636,654)
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 25,750,688
Property Taxes, Levied for Debt Service					161,843
Other Payments in Lieu of Taxes					108,825
Grants and Contributions not Restricted to Specific Activities					484,572
Unrestricted Investment Earnings					25,606
Refund of Prior Years' Expenditures					9,335
Miscellaneous Income					27,146
Total General Revenues					\$ 26,568,015
Change in Net Position					\$ 2,931,361
Net Position - July 1, 2013					33,998,864
Net Position - June 30, 2014					\$ 36,930,225

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 JUNE 30, 2014

	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	\$ 6,852,406	\$ 522,973	\$ 87,130	\$ 559,074	\$ 318,127	\$ -	\$ 8,339,710
Investments, at Fair Value	10,541,334	804,570	134,044	860,108	489,424	-	12,829,480
Other Receivables, net of allowance of \$0	6,166	-	-	-	-	-	6,166
Total Assets	\$ 17,399,906	\$ 1,327,543	\$ 221,174	\$ 1,419,182	\$ 807,551	\$ -	\$ 21,175,356
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable							
Prepaid Expenses							
Restricted							
Operations and Maintenance	\$ -	\$ 936,654	\$ -	\$ -	\$ -	\$ -	\$ 936,654
Debt Service	-	-	216,379	-	-	-	216,379
Transportation	-	-	-	758,585	-	-	758,585
Illinois Municipal Retirement Fund	-	-	-	-	1,014,609	-	1,014,609
Special Education	-	-	-	-	32,366	-	32,366
Assigned							
Operations and Maintenance	-	390,889	-	-	-	-	390,889
Debt Service	-	-	4,795	-	-	-	4,795
Transportation	-	-	-	660,597	-	-	660,597
Unassigned	17,399,906	-	-	-	(239,424)	-	17,160,482
Total Fund Balance	\$ 17,399,906	\$ 1,327,543	\$ 221,174	\$ 1,419,182	\$ 807,551	\$ -	\$ 21,175,356
Total Liabilities and Fund Balance	\$ 17,399,906	\$ 1,327,543	\$ 221,174	\$ 1,419,182	\$ 807,551	\$ -	\$ 21,175,356

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE BALANCE SHEET - MODIFIED CASH BASIS
 TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 JUNE 30, 2014

Total Fund Balances - Governmental Funds	\$	21,175,356
<p>Amounts reported for governmental activities in the Statement of Net Position - Modified Cash Basis are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
Capital Assets	\$ 36,917,833	
Accumulated Depreciation on Capital Assets	<u>(15,405,595)</u>	21,512,238
<p>Net OPEB Obligation is not included in the governmental funds.</p>		
		(339,198)
<p>Some liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Bonds Payable	\$ (2,715,000)	
Debt Certificates Payable	(2,305,000)	
Capital Leases Payable	<u>(398,171)</u>	<u>(5,418,171)</u>
Net Position of Governmental Activities	\$	<u><u>36,930,225</u></u>

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2014

	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	\$ 21,500,663	\$ 2,198,963	\$ 161,843	\$ 1,352,521	\$ 698,541	\$ -	\$ 25,912,531
Payments in Lieu of Taxes	87,815	-	-	-	21,010	-	108,825
Tuition	549,298	-	-	-	-	-	549,298
Transportation Fees	-	-	-	89,450	-	-	89,450
Earnings on Investments	25,127	79	4	290	106	-	25,606
District/School Activity Income	521,812	-	-	-	-	-	521,812
Textbooks	205,884	-	-	-	-	-	205,884
Other Local Sources	777,532	206,384	3,380	52,339	-	58,591	1,098,226
State Aid	958,001	406,372	-	514,739	-	-	1,879,112
Federal Aid	279,346	-	-	-	-	-	279,346
On-Behalf Payments	4,918,076	-	-	-	-	-	4,918,076
	<u>\$ 29,823,554</u>	<u>\$ 2,811,798</u>	<u>\$ 165,227</u>	<u>\$ 2,009,339</u>	<u>\$ 719,657</u>	<u>\$ 58,591</u>	<u>\$ 35,588,166</u>
EXPENDITURES							
Current							
Instruction							
Regular Programs	\$ 10,679,862	\$ -	\$ -	\$ -	\$ 167,139	\$ -	\$ 10,847,001
Special Education Programs	2,350,236	-	-	-	129,188	-	2,479,424
Other Instructional Programs	372,542	-	-	-	7,951	-	380,493
Support Services							
Pupils	1,501,865	-	-	-	31,425	-	1,533,290
Instructional Staff	1,559,647	-	-	-	33,476	-	1,593,123
General Administration	1,444,763	-	-	-	31,190	-	1,475,953
School Administration	1,029,972	-	-	-	73,196	-	1,103,168
Business	645,481	-	-	-	48,860	-	694,341
Operations and Maintenance	438,323	1,406,056	-	-	174,284	-	2,018,663
Transportation	-	-	-	1,752,629	158,090	-	1,910,719
Food Services	51,573	-	-	-	6,357	-	57,930
Central	1,184,171	-	-	-	40,642	-	1,224,813
Community Services	287,805	-	-	-	35,257	-	323,062
Payments to Other Districts and Governmental Units	373,428	-	-	-	40,640	-	414,068
Debt Service							
Principal	-	-	633,602	-	-	-	633,602
Interest and Fees	-	-	194,040	-	-	-	194,040
Capital Outlay	20,255	671,486	-	-	-	2,194,090	2,885,831
On-Behalf Payments	4,918,076	-	-	-	-	-	4,918,076
	<u>\$ 26,857,999</u>	<u>\$ 2,077,542</u>	<u>\$ 827,642</u>	<u>\$ 1,752,629</u>	<u>\$ 977,695</u>	<u>\$ 2,194,090</u>	<u>\$ 34,687,597</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,965,555	\$ 734,256	\$ (662,415)	\$ 256,710	\$ (258,038)	\$ (2,135,499)	\$ 900,569
OTHER FINANCING SOURCES (USES)							
Interfund Transfers	(1,519,729)	(677,451)	661,681	(600,000)	-	2,135,499	-
NET CHANGE IN FUND BALANCES	\$ 1,445,826	\$ 56,805	\$ (734)	\$ (343,290)	\$ (258,038)	\$ -	\$ 900,569
FUND BALANCES - JULY 1, 2013	15,954,080	1,270,738	221,908	1,762,472	1,065,589	-	20,274,787
FUND BALANCES - JUNE 30, 2014	<u>\$ 17,399,906</u>	<u>\$ 1,327,543</u>	<u>\$ 221,174</u>	<u>\$ 1,419,182</u>	<u>\$ 807,551</u>	<u>\$ -</u>	<u>\$ 21,175,356</u>

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - MODIFIED CASH BASIS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 YEAR ENDED JUNE 30, 2014

Net Change in Fund Balances - Total Governmental Funds \$ 900,569

Amounts reported for governmental activities in the Statement of Activities - Modified Cash Basis are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities - Modified Cash Basis 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	\$ (1,298,853)	
Capital Outlays	<u>2,885,831</u>	1,586,978

The change in the Net OPEB Obligation is not included in the governmental funds. (74,788)

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

Deferred Loss on Refunding (115,000)

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 - Modified Cash Basis, but the repayment reduces long-term liabilities in the Statement of Net Position - Modified Cash Basis and is therefore not reported in the Statement of Activities - Modified Cash Basis.

Repayment of Long-Term Debt		<u>633,602</u>
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Change in Net Position of Governmental Activities \$ 2,931,361

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 FUND FINANCIAL STATEMENTS
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 JUNE 30, 2014

	Agency Fund - Student Activity Fund
ASSETS	
Cash and Cash Equivalents	\$ 78,591
Total Assets	\$ 78,591
LIABILITIES	
Due to Activity Fund Organizations	\$ 78,591
Total Liabilities	\$ 78,591

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lincolnshire-Prairie View School District No. 103's (District) financial statements are prepared in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). 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 Statement No. 14, *The Financial Reporting Entity*, 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 Financial 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 – Modified Cash Basis, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a modified cash, 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 – Modified Cash Basis 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 – Modified Cash Basis 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.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. *Basic Financial Statements – Government-Wide Financial Statements (Continued)*

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

The District does not allocate indirect costs.

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 by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

The following fund types are used by the District:

1. Governmental Funds

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 following is a description of the governmental funds of the District:

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 and Working Cash levies are included in this fund.

Special Revenue Funds – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, and 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 or 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. *Basic Financial Statements – Fund Financial Statements (Continued)*

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 District programs. The reporting focus is on net position and changes in net position and is reported using generally accepted accounting principles.

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) 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.

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

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

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

E. *Cash and Cash Equivalents and Investments*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. *Cash and Cash Equivalents and Investments (Continued)*

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

There were no funds with a cash overdraft at June 30, 2014.

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.

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.

F. *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.

G. *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. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. 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.

H. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 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:

Buildings	20-50 years
Improvements Other than Buildings	15-30 years
Equipment	5-20 years

I. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet and Statement 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts to specified maximums depending on tenure with the District. Vacation is required to be used by June 30 and there is no allowance for carryover. Sick leave is accumulated from year to year, limited to 240-340 days (depending on classification of the employee), but is not paid upon termination. No compensated absences are recorded because vacation benefits do not accumulate from year to year and sick leave is not paid upon termination.

K. *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 – Modified Cash Basis. 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

L. *Government-Wide Fund Net Position*

Government-wide fund net position is divided into three components:

- Net Investment in Capital Assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance 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 position is reported in this category.

M. *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.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. *Governmental Fund Balances (Continued)*

- 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.

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. All assigned fund balances are the residual amounts of the fund.

- 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 funds, debt services fund, and capital projects funds.

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

N. *Property Tax Calendar and Revenues*

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2013 tax levy was passed by the Board on November 12, 2013. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year 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.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)

As of June 30, 2014, the District had the following investments and maturities:

Investment	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	5 - 10	More Than 10
State Investment Pools	\$ 2,626,547	\$ 2,626,547	\$ -	\$ -	\$ -
Federal Home Loan Mtg Corp	499,393	499,393	-	-	-
	<u>\$ 3,125,940</u>	<u>\$ 3,125,940</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The fair value of investments in the State Investment Pools is the same as the value of pool shares. The State Investment Pools are not SEC-registered, but do 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, 2014, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pools	AAAm	Standard and Poor's
Federal Home Loan Mtg Corp	AA+	Moody's

Concentration of Credit Risk. The District places no specific limit on the amount the District may invest in any one issuer. More than 5 percent of the District's investments are in Federal Home Loan Mortgage corporation (16%).

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 1,853,080	\$ -	\$ -	\$ 1,853,080
Total Capital Assets not being depreciated	<u>\$ 1,853,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,853,080</u>
Other Capital Assets				
Buildings	\$ 23,872,156	\$ 1,879,783	\$ -	\$ 25,751,939
Improvements Other than Buildings	2,542,649	578,709	-	3,121,358
Equipment Other than Transportation/Food Service	5,650,864	402,345	-	6,053,209
Food Service Equipment	51,850	-	-	51,850
Transportation Equipment	61,403	24,994	-	86,397
Total Other Capital Assets at Historical Cost	<u>\$ 32,178,922</u>	<u>\$ 2,885,831</u>	<u>\$ -</u>	<u>\$ 35,064,753</u>
Less Accumulated Depreciation for:				
Buildings	\$ 8,742,707	\$ 778,981	\$ -	\$ 9,521,688
Improvements Other than Buildings	1,144,408	127,465	-	1,271,873
Equipment Other than Transportation/Food Service	4,150,291	379,231	-	4,529,522
Food Service Equipment	23,503	3,037	-	26,540
Transportation Equipment	45,833	10,139	-	55,972
Total Accumulated Depreciation	<u>\$ 14,106,742</u>	<u>\$ 1,298,853</u>	<u>\$ -</u>	<u>\$ 15,405,595</u>
Other Capital Assets, Net	<u>\$ 18,072,180</u>	<u>\$ 1,586,978</u>	<u>\$ -</u>	<u>\$ 19,659,158</u>
Governmental Activities Capital Assets, Net	<u>\$ 19,925,260</u>	<u>\$ 1,586,978</u>	<u>\$ -</u>	<u>\$ 21,512,238</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 - CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities:	
Instruction - Regular Programs	\$ 556,067
Instruction - Special Education Programs	127,107
Instruction - Other Instructional Programs	19,506
Support Services - Pupils	78,721
Support Services - Instructional Staff	81,793
Support Services - General Administration	75,777
Support Services - School Administration	56,638
Support Services - Business	35,648
Support Services - Operations and Maintenance	103,640
Support Services - Transportation	98,099
Support Services - Food Services	2,974
Support Services - Central	62,883
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,298,853</u></u>

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014	Amounts Due Within One Year
Governmental Activities					
Long-Term Debt					
General Obligation Bonds - 2004	\$ 2,840,000	\$ -	\$ 1,640,000	\$ 1,200,000	\$ 215,000
General Obligation Bonds - 2013	-	1,550,000	35,000	1,515,000	20,000
SEDOL Bonds - 2008	79,640	-	79,640	-	-
General Obligation Debt Certificates	2,425,000	-	120,000	2,305,000	130,000
Ricoh Copiers Lease	7,601	-	7,601	-	-
Xerox Copiers Lease	4,263	-	1,611	2,652	1,735
Lanier Lease	100,000	-	21,798	78,202	18,279
Apple Lease	480,269	-	162,952	317,317	156,545
Total Long-Term Debt	<u>\$ 5,936,773</u>	<u>\$ 1,550,000</u>	<u>\$ 2,068,602</u>	<u>\$ 5,418,171</u>	<u>\$ 541,559</u>
Governmental Activities Long-Term Obligations	<u><u>\$ 5,936,773</u></u>	<u><u>\$ 1,550,000</u></u>	<u><u>\$ 2,068,602</u></u>	<u><u>\$ 5,418,171</u></u>	<u><u>\$ 541,559</u></u>

Long-term debt consisted of the following at June 30, 2014:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
General Obligation Bonds - 2004	10/15/2023	3.1% - 4.8%	\$ 4,385,000	\$ 1,200,000
General Obligation Bonds - 2013	10/15/2023	2.0% - 3.5%	1,550,000	1,515,000
SEDOL Bonds - 2008	10/1/2013	3.0% - 3.25%	317,012	-
General Obligation Debt Certificates	12/1/2025	3.1% - 5.0%	3,075,000	2,305,000
Ricoh Copiers Lease	4/11/2014	2.14%	40,839	-
Xerox Copiers Lease	12/26/2015	7.43%	7,710	2,652
Lanier Lease	7/1/2017	4.50%	100,000	78,202
Apple Lease	7/15/2015	2.70%	480,269	317,317

On August 26, 2013, the District issued \$1,550,000 in General Obligation Refunding School Bonds, Series 2013 to refund \$1,640,000 of an outstanding 2004 issue. The money was deposited 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 the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2014, \$1,435,000 of bonds is considered defeased.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 - LONG-TERM LIABILITY ACTIVITY (Continued)

At June 30, 2014 the annual debt service requirements to cover all outstanding debt are:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 541,559	\$ 200,130	\$ 741,689
2016	560,791	181,792	742,583
2017	419,961	164,032	583,993
2018	435,860	149,591	585,451
2019	435,000	133,588	568,588
2020	450,000	117,541	567,541
2021	475,000	100,428	575,428
2022	495,000	82,106	577,106
2023	525,000	61,496	586,496
2024	550,000	38,439	588,439
2025	255,000	20,125	275,125
2026	275,000	6,875	281,875
	<u>\$ 5,418,171</u>	<u>\$ 1,256,143</u>	<u>\$ 6,674,314</u>

NOTE 5 - INTERFUND LOANS

There are no outstanding interfund loans at June 30, 2014.

NOTE 6 - DEFICIT FUND BALANCE

No fund had a deficit fund balance at June 30, 2014.

NOTE 7 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2013 levy (\$13,481,275) and 2012 and prior levies (\$12,431,256). A summary of the assessed valuations, rates, and extensions for tax years 2013, 2012, and 2011 is as follows:

Tax Year Assessed Valuation	2013		2012		2011	
	Rate	Extension	Rate	Extension	Rate	Extension
		\$881,107,355		\$898,804,660		\$966,110,571
Educational	2.4950	\$ 21,983,627	2.3590	\$ 21,202,802	2.1090	\$ 20,375,270
Operations and Maintenance	0.2730	2,405,423	0.2230	2,004,334	0.1870	1,806,627
Debt Service	-	-	0.0370	332,558	0.0350	338,139
Transportation	0.1710	1,506,694	0.1340	1,204,398	0.1220	1,178,655
Municipal Retirement	0.0370	326,010	0.0520	467,378	0.0540	521,700
Social Security	0.0230	202,655	0.0320	287,618	0.0460	444,411
SEDOL IMRF	0.0090	79,300	0.0050	44,940	0.0050	48,306
	<u>3.0080</u>	<u>\$ 26,503,709</u>	<u>2.8420</u>	<u>\$ 25,544,028</u>	<u>2.5580</u>	<u>\$ 24,713,108</u>

NOTE 8 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2014, the expenditures of the following fund exceeded the budget:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess of Actual Over Budget</u>
General	\$ 26,032,200	\$ 26,857,999	\$ 825,799
Debt Services	671,500	827,642	156,142

NOTE 9 - OPERATING LEASES

The District has six bus leases, one lease for a mail machine and one lease for a copier. Total lease expense for fiscal year 2014 was \$404,459.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 - OPERATING LEASES (Continued)

Annual requirements to cover outstanding lease agreements at June 30, 2014 are:

<u>Year Ending June 30</u>	<u>Total Payments</u>
2015	\$ 226,563
2016	206,846
2017	249,138
2018	273,539
2019	610,591
	<u>\$ 1,566,677</u>

NOTE 10 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

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.

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 State of Illinois maintains the primary responsibility for funding the Plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate for the year ended June 30, 2014 was 9.4% of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4% for the years ended June 30, 2013 and 2012.

The State of Illinois makes contributions directly to TRS on behalf of the District's TRS-covered employees.

➤ **On-behalf contributions to TRS**

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2014, State of Illinois contributions were based on 35.41% of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$4,786,861 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2013 and June 30, 2012, the contribution rates were 28.05% (\$3,616,963) and 24.91% (\$3,263,760), respectively.

The District makes other types of employer contributions directly to TRS:

➤ **2.2 formula contributions**

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2014 were \$78,459. Contributions for the years ended June 30, 2013 and June 30, 2012 were \$74,841 and \$76,040, respectively.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

A. *Teachers' Retirement System of the State of Illinois* (Continued)

➤ **Federal and special trust fund contributions**

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the State contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2014, the employer pension contribution was 35.41% of salaries paid from federal and special trust funds. For the years ended June 30, 2013 and June 30, 2012, the employer contribution was 28.05% and 24.91%, respectively. For the year ended June 30, 2014, salaries totaling \$8,991 were paid from federal and special trust funds that required employer contributions of \$3,184. For the years ended June 30, 2013 and June 30, 2012, required District contributions were \$2,522 and \$2,023, respectively.

➤ **Early Retirement Option (ERO)**

The District is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

The maximum employer ERO contribution under the current program is 146.5% and applies when the member is age 55 at retirement.

For the year ended June 30, 2014, the District paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2013 and June 30, 2012, the District paid \$191,255 and \$0, respectively.

➤ **Salary increases over 6% and excess sick leave**

- If an employer grants salary increases over 6% and those salaries are used to calculate a retiree's final average salary, the employer makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6%.

For the year ended June 30, 2014, the District paid \$642 to TRS for employer contributions due on salary increases in excess of 6%. For the years ended June 30, 2013 and June 30, 2012, the District paid \$1,807 and \$0, respectively.

- If an employer grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the employer makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary rate reported by the granting employer during the four-year sick leave review period, and the TRS total normal cost rate (17.29% of salary during the year ended June 30, 2014).

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

A. *Teachers' Retirement System of the State of Illinois* (Continued)

➤ **Salary increases over 6% and excess sick leave** (Continued)

For the year ended June 30, 2014, the District paid \$0 to TRS for sick leave days granted in the excess of the normal annual allotment. For the years ended June 30, 2013 and June 30, 2012, the District paid \$0 and \$14,689 in employer contributions granted for sick leave days, respectively.

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer and state funding requirements can be found in the TRS *Comprehensive Annual Financial Report* for the year ended June 30, 2013. The report for the year ended June 30, 2014 is expected to be available in late 2014.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, 2815 West Washington Street, P.O. Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://trs.illinois.gov>.

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 affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

➤ **Funding Policy**

As set by statute, the District's Regular plan members are required to contribute 4.50% 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 required contribution rate for calendar year 2013 was 12.54%. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

➤ **Annual Pension Cost**

The required contribution for calendar year 2013 was \$469,798.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 469,798	100%	\$ -
12/31/2012	476,116	100%	-
12/31/2011	448,860	100%	-

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 - RETIREMENT FUND COMMITMENTS (Continued)

B. *Illinois Municipal Retirement Fund* (Continued)

➤ **Annual Pension Cost** (Continued)

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District's Regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

➤ **Funded Status and Funding Progress**

As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 57.57% funded. The actuarial accrued liability for benefits was \$8,148,829 and the actuarial value of assets was \$4,691,646, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,457,183. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$3,746,396 and the ratio of the UAAL to the covered payroll was 92%.

The schedule of funding progress, presented as supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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 11 - POST EMPLOYMENT BENEFIT COMMITMENTS

A. *Teacher Health Insurance Security Fund (THIS)*

The District participates in the Teacher Health Insurance Security (THIS) Fund (Plan), a cost-sharing, multiple-employer defined benefit postemployment 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. Beginning February 1, 2014, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

A. *Teacher Health Insurance Security Fund (THIS) (Continued)*

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the Plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year.

➤ **On behalf contributions to THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 0.97% of pay during the year ended June 30, 2014. State of Illinois contributions were \$131,215, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2013 and June 30, 2012 were 0.92% and 0.88% of pay, respectively. State contributions on behalf of District employees were \$118,714 and \$115,371, respectively.

➤ **Employer contributions to THIS Fund**

The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.72% during the year ended June 30, 2014, and 0.69% and 0.66% during the years ended June 30, 2013 and June 30, 2012, respectively. For the year ended June 30, 2014, the District paid \$97,397 to the THIS Fund. For the years ended June 30, 2013 and June 30, 2012, the District paid \$89,035 and \$86,528, respectively, which was 100% of the required contribution.

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

B. *Retiree Paid Insurance*

➤ **Plan Overview**

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 medical, dental, and vision benefits to retirees and their covered eligible dependents. Certified District employees receiving benefits under TRS are eligible for a Board-paid premium subsidy until the earlier of age 65 or Medicare eligibility. Administrative District employees receiving pension benefits under TRS are eligible for healthcare coverage under the District's programs at no charge until the earlier of age 65 or Medicare eligibility. Support staff eligible for pension benefits under IMRF receive access to

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

B. *Retiree Paid Insurance* (Continued)

➤ **Plan Overview** (Continued)

healthcare coverage under the District's programs. They must pay the blended premium rates, but are eligible for a Board-paid premium subsidy until the earlier of age 65 or Medicare eligibility.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

➤ **Funding Policy**

The required contribution is based on projected pay-as-you-go financing requirements.

➤ **Annual OPEB Cost and Net OPEB Obligation**

The District's annual OPEB cost (expense) is calculated based on annual required contributions (ARC) of the District, an amount determined on an actuarially determined basis in accordance with the parameters of GASB Statement No. 45. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period of 30 years. The following shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the District's net OPEB obligation to the plan:

Annual required contribution	\$	199,173
Interest on net OPEB obligation		7,585
Adjustment to annual required contribution		(6,321)
Annual OPEB cost (expense)	\$	200,437
Contributions made		125,649
Increase in net OPEB obligation	\$	74,788
Net OPEB obligation - beginning of year		264,410
Net OPEB obligation - end of year	\$	339,198

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year are as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2014	\$ 200,437	\$ 125,649	63%	\$ 339,198
6/30/2013	200,437	125,649	63%	264,410
6/30/2012	202,664	153,029	76%	189,622

➤ **Funding Status and Funding Progress**

The schedule of funding progress, presented as supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - POST EMPLOYMENT BENEFIT COMMITMENTS (Continued)

B. *Retiree Paid Insurance* (Continued)

➤ **Actuarial Assumptions and Methods**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. The Actuarial Accrued Liability was determined using a 4% discount rate. Healthcare benefits are expected to increase 8.0% in 2014, trending down to 6% in later years. Mortality assumptions were based on the 1994 Group Annuity Mortality Table for IMRF employees, and the 1995 Buck Mortality Table for TRS employees. It is assumed that 100% of future Certified, Administrative, and IMRF retirees will elect postretirement healthcare coverage as described in the plan overview. The Unfunded Actuarial Accrued Liability (UAAL) is being amortized on an open, level percentage of pay method. The remaining amortization period at July 1, 2013 was 30 years.

NOTE 12 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2014:

Transfer from	Transfer to	Amount
General Fund	Debt Services Fund	\$ 439,666
General Fund	Operations and Maintenance Fund	1,080,063
Operations and Maintenance Fund	Debt Services Fund	222,020
Operations and Maintenance Fund	Capital Projects Fund	2,135,499
Transportation Fund	Operations and Maintenance Fund	600,000
Debt Services Fund	Operations and Maintenance Fund	5

The transfers from the General Fund and Operations and Maintenance Fund to the Debt Services Fund were for principal and interest payments on capital leases. The transfers from the Operations and Maintenance Fund to the Capital Projects Fund were to offset the cost of capital projects. Transfers from the General Fund, Transportation Fund, Working Capital Fund, and Debt Services Fund to the Operations and Maintenance Fund were to assist with capital outlay activity during the year.

NOTE 13 - JOINT VENTURE – SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)

The District and thirty-four other district 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 financial condition (cash basis) of SEDOL at June 30, 2013 (most recent information available) is as follows:

Assets	\$ 57,906,758
Liabilities	\$ 8,290,071
Fund Equity	49,616,687
	<u>\$ 57,906,758</u>
Revenues Received	\$ 73,002,947
Expenditures Disbursed	73,697,001
Net Increase/(Decrease) in Fund Balance	<u>\$ (694,054)</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 13 - JOINT VENTURE – SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)
(Continued)

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

NOTE 14 - RISK MANAGEMENT

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

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

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

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

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

During the year ended June 30, 2014, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage. During the year ended June 30, 2014, there were no significant adjustments in premiums based on actual experience.

NOTE 15 - CONTINGENCIES

The District is not aware of any litigation which might have a material adverse affect on the District's financial position.

NOTE 16 - 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:

2013 EAV	\$	881,107,355
Rate		<u>6.90%</u>
Debt Margin	\$	60,796,407
Current Debt		<u>5,418,171</u>
Remaining Debt Margin	\$	<u><u>55,378,236</u></u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 17 - SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 24, 2014, the date on which the financial statements were available to be issued.

NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLES

Effective in the year ended June 30, 2014, the District has implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

During fiscal year 2014, the District increased its capitalization threshold from \$2,000 to \$5,000.

SUPPLEMENTARY INFORMATION

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2013	\$ 4,691,646	\$ 8,148,829	\$ 3,457,183	57.57%	\$ 3,746,396	92.28%
12/31/2012	5,344,478	8,378,314	3,033,836	63.79%	3,760,792	80.67%
12/31/2011	5,435,830	8,301,779	2,865,949	65.48%	3,667,155	78.15%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$5,980,018. On a market basis, the funded ratio would be 73.38%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with the District. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 RETIREE PAID INSURANCE
 SCHEDULE OF FUNDING PROGRESS
 JUNE 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - Unit Credit (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ((b-a)/c)
7/1/2013	\$ -	\$ 3,003,637	\$ 3,003,637	0.00%	\$ -	0.00%
7/1/2012	-	2,105,498	2,105,498	0.00%	-	0.00%
7/1/2011	-	2,105,498	2,105,498	0.00%	-	0.00%

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
EXPENDITURES (Continued)		
Instruction (Continued)		
Summer School Programs		
Salaries	\$ 147,500	\$ 110,390
Employee Benefits	1,200	193
Purchased Services	3,200	-
Supplies and Materials	12,800	8,534
	<u>\$ 164,700</u>	<u>\$ 119,117</u>
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 275,000	\$ 105,396
	<u>\$ 275,000</u>	<u>\$ 105,396</u>
 Total Instruction	 <u>\$ 14,007,100</u>	 <u>\$ 13,402,640</u>
 Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 497,800	\$ 492,424
Employee Benefits	90,100	89,260
Purchased Services	300	-
Supplies and Materials	1,500	243
Other Objects	300	240
	<u>\$ 590,000</u>	<u>\$ 582,167</u>
Health Services		
Salaries	\$ 145,100	\$ 149,101
Employee Benefits	54,300	50,752
Purchased Services	700	882
Supplies and Materials	6,700	5,191
Non-Capitalized Equipment	8,000	5,473
	<u>\$ 214,800</u>	<u>\$ 211,399</u>
Psychological Services		
Salaries	\$ 174,800	\$ 175,637
Employee Benefits	28,400	23,052
Purchased Services	15,200	7,319
Supplies and Materials	2,500	1,710
Other Objects	400	199
	<u>\$ 221,300</u>	<u>\$ 207,917</u>
Speech Pathology and Audiology Services		
Salaries	\$ 294,000	\$ 293,244
Employee Benefits	43,300	42,703
Purchased Services	83,500	83,290
Supplies and Materials	4,500	4,121
Other Objects	1,000	1,300
Non-Capitalized Equipment	3,000	1,438
	<u>\$ 429,300</u>	<u>\$ 426,096</u>
Other Support Services - Pupils		
Salaries	\$ 34,100	\$ 32,607
Employee Benefits	500	5
Purchased Services	41,000	38,728
Supplies and Materials	6,500	2,946
	<u>\$ 82,100</u>	<u>\$ 74,286</u>
 Total Support Services - Pupils	 <u>\$ 1,537,500</u>	 <u>\$ 1,501,865</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 561,000	\$ 536,949
Employee Benefits	108,800	74,681
Purchased Services	127,300	105,073
Supplies and Materials	309,000	334,876
Other Objects	2,500	1,613
Non-Capitalized Equipment	1,300	5,909
	\$ 1,109,900	\$ 1,059,101
Educational Media Services		
Salaries	\$ 370,500	\$ 356,082
Employee Benefits	98,500	87,324
Purchased Services	13,000	12,541
Supplies and Materials	44,300	44,430
Other Objects	200	169
	\$ 526,500	\$ 500,546
Total Support Services - Instructional Staff	\$ 1,636,400	\$ 1,559,647
General Administration		
Board of Education Services		
Purchased Services	\$ 266,300	\$ 410,109
Supplies and Materials	15,000	13,127
Other Objects	15,300	12,263
	\$ 296,600	\$ 435,499
Executive Administration Services		
Salaries	\$ 257,500	\$ 257,670
Employee Benefits	96,300	98,268
Purchased Services	10,000	8,662
Supplies and Materials	1,000	259
Other Objects	3,500	3,890
	\$ 368,300	\$ 368,749
Special Area Administration Services		
Salaries	\$ 291,400	\$ 296,700
Employee Benefits	92,100	92,212
Purchased Services	8,500	8,225
Supplies and Materials	1,500	1,618
Other Objects	2,000	-
	\$ 395,500	\$ 398,755
Tort Immunity Services		
Purchased Services	\$ 84,100	\$ 241,760
	\$ 84,100	\$ 241,760
Total Support Services - General Administration	\$ 1,144,500	\$ 1,444,763

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Salaries	\$ 825,400	\$ 832,977
Employee Benefits	176,300	174,591
Purchased Services	15,300	2,566
Supplies and Materials	14,800	15,088
Other Objects	1,800	670
Non-Capitalized Equipment	-	4,080
	\$ 1,033,600	\$ 1,029,972
Total Support Services - School Administration	\$ 1,033,600	\$ 1,029,972
Business		
Direction of Business Support Services		
Salaries	\$ 159,300	\$ 159,213
Employee Benefits	52,300	44,689
Purchased Services	6,300	5,505
Other Objects	1,200	1,311
	\$ 219,100	\$ 210,718
Fiscal Services		
Salaries	\$ 265,100	\$ 231,216
Employee Benefits	34,800	35,774
Purchased Services	142,700	129,066
Supplies and Materials	41,000	33,402
Other Objects	300	164
Non-Capitalized Equipment	2,000	5,141
	\$ 485,900	\$ 434,763
Total Support Services - Business	\$ 705,000	\$ 645,481
Operations and Maintenance		
Purchased Services	\$ 197,000	\$ 158,120
Supplies and Materials	288,000	280,203
Total Support Services - Operations and Maintenance	\$ 485,000	\$ 438,323
Food Services		
Salaries	\$ 38,200	\$ 31,146
Employee Benefits	19,700	13,694
Purchased Services	-	6,679
Supplies and Materials	1,000	54
Total Support Services - Food Services	\$ 58,900	\$ 51,573
Central		
Information Services		
Salaries	\$ 63,900	\$ 63,878
Employee Benefits	100	40
Purchased Services	1,100	69
Supplies and Materials	100	378
Other Objects	200	350
Non-Capitalized Equipment	-	870
	\$ 65,400	\$ 65,585

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Central (Continued)		
Data Processing Services		
Salaries	\$ 694,300	\$ 609,769
Employee Benefits	173,900	180,829
Purchased Services	248,400	65,623
Supplies and Materials	122,800	151,672
Other Objects	300	300
Non-Capitalized Equipment	146,500	110,393
	\$ 1,386,200	\$ 1,118,586
Total Support Services - Central	\$ 1,451,600	\$ 1,184,171
Total Support Services	\$ 8,052,500	\$ 7,855,795
Community Services		
Salaries	\$ 237,100	\$ 213,922
Employee Benefits	51,800	40,400
Purchased Services	12,700	8,868
Supplies and Materials	20,000	24,615
Total Community Services	\$ 321,600	\$ 287,805
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 22,000	\$ 20,689
Other Objects	60,000	59,636
	\$ 82,000	\$ 80,325
Total Payments to Other Districts and Governmental Units (In-State)	\$ 82,000	\$ 80,325
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 400,000	\$ 293,103
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 400,000	\$ 293,103
Total Payments to Other Districts and Governmental Units	\$ 482,000	\$ 373,428
Capital Outlay		
Support Services		
Central	\$ 19,000	\$ 20,255
	\$ 19,000	\$ 20,255
Provision for Contingencies	\$ 150,000	\$ -
On-Behalf Payments	\$ 3,000,000	\$ 4,918,076
Total Expenditures	\$ 26,032,200	\$ 26,857,999

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,176,500	\$ 2,965,555
OTHER FINANCING SOURCES (USES) Interfund Transfers	(1,655,228)	(1,519,729)
NET CHANGE IN FUND BALANCE	\$ (478,728)	\$ 1,445,826
FUND BALANCE - JULY 1, 2013	15,954,080	15,954,080
FUND BALANCE - JUNE 30, 2014	\$ 15,475,352	\$ 17,399,906

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEBT SERVICES FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Property Taxes	\$ 166,000	\$ 161,843
Earnings on Investments	-	4
Other Local Sources	-	3,380
Total Revenues	\$ 166,000	\$ 165,227
EXPENDITURES		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 232,300	\$ 192,425
	\$ 232,300	\$ 192,425
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 438,000	\$ 633,602
	\$ 438,000	\$ 633,602
Debt Services - Other		
Purchased Services	\$ 1,200	\$ 1,615
	\$ 1,200	\$ 1,615
Total Debt Services	\$ 671,500	\$ 827,642
Total Expenditures	\$ 671,500	\$ 827,642
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (505,500)	\$ (662,415)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	506,878	661,681
NET CHANGE IN FUND BALANCE	\$ 1,378	\$ (734)
FUND BALANCE - JULY 1, 2013	221,908	221,908
FUND BALANCE - JUNE 30, 2014	\$ 223,286	\$ 221,174

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - TRANSPORTATION FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Property Taxes	\$ 1,340,000	\$ 1,352,521
Transportation Fees	162,000	89,450
Earnings on Investments	800	290
Other Local Sources	500	52,339
State Aid		
Transportation	470,000	514,739
Total Revenues	\$ 1,973,300	\$ 2,009,339
EXPENDITURES		
Support Services		
Transportation		
Salaries	\$ 924,300	\$ 883,708
Employee Benefits	304,600	304,922
Purchased Services	477,300	383,524
Supplies and Materials	159,000	179,823
Other Objects	300	652
Non-Capitalized Equipment	5,000	-
Total Support Services - Transportation	\$ 1,870,500	\$ 1,752,629
Total Support Services	\$ 1,870,500	\$ 1,752,629
Total Expenditures	\$ 1,870,500	\$ 1,752,629
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 102,800	\$ 256,710
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	(600,000)	(600,000)
NET CHANGE IN FUND BALANCE	\$ (497,200)	\$ (343,290)
FUND BALANCE - JULY 1, 2013	1,762,472	1,762,472
FUND BALANCE - JUNE 30, 2014	\$ 1,265,272	\$ 1,419,182

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
General Administration		
Executive Administration Services		
Employee Benefits	\$ 16,700	\$ 16,596
Special Area Administrative Services		
Employee Benefits	14,200	14,594
Total Support Services - General Administration	\$ 30,900	\$ 31,190
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 74,400	\$ 73,196
Total Support Services - School Administration	\$ 74,400	\$ 73,196
Business		
Direction of Business Support Services		
Employee Benefits	\$ 2,400	\$ 2,435
Fiscal Services		
Employee Benefits	44,100	46,425
Total Support Services - Business	\$ 46,500	\$ 48,860
Operations and Maintenance		
Employee Benefits	\$ 185,300	\$ 174,284
Total Support Services - Operations and Maintenance	\$ 185,300	\$ 174,284
Transportation		
Employee Benefits	\$ 169,200	\$ 158,090
Total Support Services - Transportation	\$ 169,200	\$ 158,090
Food Services		
Employee Benefits	\$ 8,000	\$ 6,357
Total Support Services - Food Services	\$ 8,000	\$ 6,357
Central		
Information Services		
Employee Benefits	\$ 13,400	\$ 13,050
Data Processing Services		
Employee Benefits	34,300	27,592
Total Support Services - Central	\$ 47,700	\$ 40,642
Total Support Services	\$ 635,500	\$ 597,520
Community Services		
Employee Benefits	\$ 38,900	\$ 35,257
Total Community Services	\$ 38,900	\$ 35,257

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 46,700	\$ 40,640
Total Payments to Other Districts and Governmental Units	\$ 46,700	\$ 40,640
 Total Expenditures	 \$ 1,071,700	 \$ 977,695
 EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 \$ (375,400)	 \$ (258,038)
 OTHER FINANCING SOURCES (USES)	 -	 -
 NET CHANGE IN FUND BALANCE	 \$ (375,400)	 \$ (258,038)
 FUND BALANCE - JULY 1, 2013	 1,065,589	 1,065,589
 FUND BALANCE - JUNE 30, 2014	 \$ 690,189	 \$ 807,551

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 CAPITAL PROJECTS FUND
 YEAR ENDED JUNE 30, 2014

	<u>Budgeted Amounts Original and Final</u>	<u>Actual Amounts</u>
REVENUES		
Other Local Sources	\$ 50,000	\$ 58,591
Total Revenues	<u>\$ 50,000</u>	<u>\$ 58,591</u>
 EXPENDITURES		
Capital Outlay		
Support Services		
Facilities Acquisition and Construction	\$ 2,370,000	\$ 2,194,090
	<u>\$ 2,370,000</u>	<u>\$ 2,194,090</u>
 Total Expenditures	<u>\$ 2,370,000</u>	<u>\$ 2,194,090</u>
 EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 \$ (2,320,000)	 \$ (2,135,499)
 OTHER FINANCING SOURCES (USES)		
Interfund Transfers	<u>2,320,000</u>	<u>2,135,499</u>
 NET CHANGE IN FUND BALANCE	 \$ -	 \$ -
 FUND BALANCE - JULY 1, 2013	 <u>-</u>	 <u>-</u>
 FUND BALANCE - JUNE 30, 2014	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS
 GENERAL FUND
 JUNE 30, 2014

	<u>Educational Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 6,647,425	\$ 204,981	\$ 6,852,406
Investments, at Fair Value	10,225,981	315,353	10,541,334
Other Receivables, net of allowance of \$0	<u>6,166</u>	<u>-</u>	<u>6,166</u>
 Total Assets	 <u>\$ 16,879,572</u>	 <u>\$ 520,334</u>	 <u>\$ 17,399,906</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE			
Unassigned	<u>\$ 16,879,572</u>	<u>\$ 520,334</u>	<u>\$ 17,399,906</u>
Total Fund Balance	<u>\$ 16,879,572</u>	<u>\$ 520,334</u>	<u>\$ 17,399,906</u>
 Total Liabilities and Fund Balance	 <u>\$ 16,879,572</u>	 <u>\$ 520,334</u>	 <u>\$ 17,399,906</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - MODIFIED CASH BASIS
 GENERAL FUND
 YEAR ENDED JUNE 30, 2014

	Educational Fund	Working Cash Fund	Total
REVENUES			
Property Taxes	\$ 21,500,663	\$ -	\$ 21,500,663
Payments in Lieu of Taxes	87,815	-	87,815
Tuition	549,298	-	549,298
Earnings on Investments	25,064	63	25,127
District/School Activity Income	521,812	-	521,812
Textbooks	205,884	-	205,884
Other Local Sources	777,532	-	777,532
State Aid	958,001	-	958,001
Federal Aid	279,346	-	279,346
On-Behalf Payments	4,918,076	-	4,918,076
	<u>\$ 29,823,491</u>	<u>\$ 63</u>	<u>\$ 29,823,554</u>
EXPENDITURES			
Current			
Instruction			
Regular Programs	\$ 10,679,862	\$ -	\$ 10,679,862
Special Education Programs	2,350,236	-	2,350,236
Other Instructional Programs	372,542	-	372,542
Support Services			
Pupils	1,501,865	-	1,501,865
Instructional Staff	1,559,647	-	1,559,647
General Administration	1,444,763	-	1,444,763
School Administration	1,029,972	-	1,029,972
Business	645,481	-	645,481
Operations and Maintenance	438,323	-	438,323
Food Services	51,573	-	51,573
Central	1,184,171	-	1,184,171
Community Services	287,805	-	287,805
Payments to Other Districts and Governmental Units	373,428	-	373,428
Capital Outlay	20,255	-	20,255
On-Behalf Payments	4,918,076	-	4,918,076
	<u>\$ 26,857,999</u>	<u>\$ -</u>	<u>\$ 26,857,999</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,965,492	\$ 63	\$ 2,965,555
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	(1,519,666)	(63)	(1,519,729)
NET CHANGE IN FUND BALANCES	\$ 1,445,826	\$ -	\$ 1,445,826
FUND BALANCES - JULY 1, 2013	15,433,746	520,334	15,954,080
FUND BALANCES - JUNE 30, 2014	<u>\$ 16,879,572</u>	<u>\$ 520,334</u>	<u>\$ 17,399,906</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u></u>
EXPENDITURES (Continued)		
Instruction (Continued)		
Summer School Programs		
Salaries	\$ 147,500	\$ 110,390
Employee Benefits	1,200	193
Purchased Services	3,200	-
Supplies and Materials	12,800	8,534
	<u>\$ 164,700</u>	<u>\$ 119,117</u>
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 275,000	\$ 105,396
	<u>\$ 275,000</u>	<u>\$ 105,396</u>
 Total Instruction	 <u>\$ 14,007,100</u>	 <u>\$ 13,402,640</u>
 Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 497,800	\$ 492,424
Employee Benefits	90,100	89,260
Purchased Services	300	-
Supplies and Materials	1,500	243
Other Objects	300	240
	<u>\$ 590,000</u>	<u>\$ 582,167</u>
Health Services		
Salaries	\$ 145,100	\$ 149,101
Employee Benefits	54,300	50,752
Purchased Services	700	882
Supplies and Materials	6,700	5,191
Non-Capitalized Equipment	8,000	5,473
	<u>\$ 214,800</u>	<u>\$ 211,399</u>
Psychological Services		
Salaries	\$ 174,800	\$ 175,637
Employee Benefits	28,400	23,052
Purchased Services	15,200	7,319
Supplies and Materials	2,500	1,710
Other Objects	400	199
	<u>\$ 221,300</u>	<u>\$ 207,917</u>
Speech Pathology and Audiology Services		
Salaries	\$ 294,000	\$ 293,244
Employee Benefits	43,300	42,703
Purchased Services	83,500	83,290
Supplies and Materials	4,500	4,121
Other Objects	1,000	1,300
Non-Capitalized Equipment	3,000	1,438
	<u>\$ 429,300</u>	<u>\$ 426,096</u>
Other Support Services - Pupils		
Salaries	\$ 34,100	\$ 32,607
Employee Benefits	500	5
Purchased Services	41,000	38,728
Supplies and Materials	6,500	2,946
	<u>\$ 82,100</u>	<u>\$ 74,286</u>
 Total Support Services - Pupils	 <u>\$ 1,537,500</u>	 <u>\$ 1,501,865</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND - EDUCATIONAL FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 561,000	\$ 536,949
Employee Benefits	108,800	74,681
Purchased Services	127,300	105,073
Supplies and Materials	309,000	334,876
Other Objects	2,500	1,613
Non-Capitalized Equipment	1,300	5,909
	\$ 1,109,900	\$ 1,059,101
Educational Media Services		
Salaries	\$ 370,500	\$ 356,082
Employee Benefits	98,500	87,324
Purchased Services	13,000	12,541
Supplies and Materials	44,300	44,430
Other Objects	200	169
	\$ 526,500	\$ 500,546
Total Support Services - Instructional Staff	\$ 1,636,400	\$ 1,559,647
General Administration		
Board of Education Services		
Purchased Services	\$ 266,300	\$ 410,109
Supplies and Materials	15,000	13,127
Other Objects	15,300	12,263
	\$ 296,600	\$ 435,499
Executive Administration Services		
Salaries	\$ 257,500	\$ 257,670
Employee Benefits	96,300	98,268
Purchased Services	10,000	8,662
Supplies and Materials	1,000	259
Other Objects	3,500	3,890
	\$ 368,300	\$ 368,749
Special Area Administration Services		
Salaries	\$ 291,400	\$ 296,700
Employee Benefits	92,100	92,212
Purchased Services	8,500	8,225
Supplies and Materials	1,500	1,618
Other Objects	2,000	-
	\$ 395,500	\$ 398,755
Tort Immunity Services		
Purchased Services	\$ 84,100	\$ 241,760
	\$ 84,100	\$ 241,760
Total Support Services - General Administration	\$ 1,144,500	\$ 1,444,763

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Salaries	\$ 825,400	\$ 832,977
Employee Benefits	176,300	174,591
Purchased Services	15,300	2,566
Supplies and Materials	14,800	15,088
Other Objects	1,800	670
Non-Capitalized Equipment	-	4,080
	\$ 1,033,600	\$ 1,029,972
Total Support Services - School Administration	\$ 1,033,600	\$ 1,029,972
Business		
Direction of Business Support Services		
Salaries	\$ 159,300	\$ 159,213
Employee Benefits	52,300	44,689
Purchased Services	6,300	5,505
Other Objects	1,200	1,311
	\$ 219,100	\$ 210,718
Fiscal Services		
Salaries	\$ 265,100	\$ 231,216
Employee Benefits	34,800	35,774
Purchased Services	142,700	129,066
Supplies and Materials	41,000	33,402
Other Objects	300	164
Non-Capitalized Equipment	2,000	5,141
	\$ 485,900	\$ 434,763
Total Support Services - Business	\$ 705,000	\$ 645,481
Operations and Maintenance		
Purchased Services	\$ 197,000	\$ 158,120
Supplies and Materials	288,000	280,203
Total Support Services - Operations and Maintenance	\$ 485,000	\$ 438,323
Food Services		
Salaries	\$ 38,200	\$ 31,146
Employee Benefits	19,700	13,694
Purchased Services	-	6,679
Supplies and Materials	1,000	54
Total Support Services - Food Services	\$ 58,900	\$ 51,573
Central		
Information Services		
Salaries	\$ 63,900	\$ 63,878
Employee Benefits	100	40
Purchased Services	1,100	69
Supplies and Materials	100	378
Other Objects	200	350
Non-Capitalized Equipment	-	870
	\$ 65,400	\$ 65,585

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Central (Continued)		
Data Processing Services		
Salaries	\$ 694,300	\$ 609,769
Employee Benefits	173,900	180,829
Purchased Services	248,400	65,623
Supplies and Materials	122,800	151,672
Other Objects	300	300
Non-Capitalized Equipment	146,500	110,393
	\$ 1,386,200	\$ 1,118,586
Total Support Services - Central	\$ 1,451,600	\$ 1,184,171
Total Support Services	\$ 8,052,500	\$ 7,855,795
Community Services		
Salaries	\$ 237,100	\$ 213,922
Employee Benefits	51,800	40,400
Purchased Services	12,700	8,868
Supplies and Materials	20,000	24,615
Total Community Services	\$ 321,600	\$ 287,805
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 22,000	\$ 20,689
Other Objects	60,000	59,636
	\$ 82,000	\$ 80,325
Total Payments to Other Districts and Governmental Units (In-State)	\$ 82,000	\$ 80,325
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 400,000	\$ 293,103
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 400,000	\$ 293,103
Total Payments to Other Districts and Governmental Units	\$ 482,000	\$ 373,428
Capital Outlay		
Support Services		
Central	\$ 19,000	\$ 20,255
	\$ 19,000	\$ 20,255
Provision for Contingencies	\$ 150,000	\$ -
On-Behalf Payments	\$ 3,000,000	\$ 4,918,076
Total Expenditures	\$ 26,032,200	\$ 26,857,999

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND - EDUCATIONAL FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,176,500	\$ 2,965,492
OTHER FINANCING SOURCES (USES) Interfund Transfers	(1,655,128)	(1,519,666)
NET CHANGE IN FUND BALANCE	\$ (478,628)	\$ 1,445,826
FUND BALANCE - JULY 1, 2013	15,433,746	15,433,746
FUND BALANCE - JUNE 30, 2014	\$ 14,955,118	\$ 16,879,572

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND - WORKING CASH FUND
 YEAR ENDED JUNE 30, 2014

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES		
Earnings on Investments	\$ -	\$ 63
Total Revenues	\$ -	\$ 63
EXPENDITURES		
Total Expenditures	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 63
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	(100)	(63)
NET CHANGE IN FUND BALANCE	\$ (100)	\$ -
FUND BALANCE - JULY 1, 2013	520,334	520,334
FUND BALANCE - JUNE 30, 2014	\$ 520,234	\$ 520,334

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS
ACTIVITY FUNDS
YEAR ENDED JUNE 30, 2014

ASSETS	<u>BALANCE JULY 1, 2013</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2014</u>
Cash and Cash Equivalents	<u>\$ 74,561</u>	<u>\$ 60,731</u>	<u>\$ 56,701</u>	<u>\$ 78,591</u>
LIABILITIES				
Amount Due to Activity Fund Organization				
Dist. 103 Convenience Account	\$ 124	\$ -	\$ -	\$ 124
Sprague School				
Convenience Account	31	2,890	2,836	85
Yearbook	6,786	9,980	8,558	8,208
Daniel Wright				
Convenience Account	1,459	981	1,209	1,231
Honor Society	2,373	10,839	11,183	2,029
Student Council	7,656	5,864	7,812	5,708
Scholarship	1,811	-	239	1,572
Toys for Tots	-	400	185	215
Write Tack Club	-	1,547	1,509	38
Yearbook	35,813	16,304	14,306	37,811
Half Day				
Convenience Account	86	630	587	129
Student Council	2,862	3,798	3,685	2,975
Yearbook	15,443	7,420	4,565	18,298
Interest	117	78	27	168
	<u>\$ 74,561</u>	<u>\$ 60,731</u>	<u>\$ 56,701</u>	<u>\$ 78,591</u>

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103
 COMPUTATION OF OPERATING EXPENSE PER PUPIL
 AND PER CAPITA TUITION CHARGE
 FOR THE YEAR ENDED JUNE 30, 2014

OPERATING EXPENSE PER PUPIL

EXPENDITURES:

ED	Total Expenditures	\$	21,939,923
O&M	Total Expenditures		2,077,542
DS	Total Expenditures		827,642
TR	Total Expenditures		1,752,629
MR/SS	Total Expenditures		977,695
	Total Expenditures	\$	27,575,431

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

TR	Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$	16,885
TR	Special Ed - Transp Fees from Other Districts (In State)		56,906
ED	Special Education Programs Pre-K		210,553
ED	Summer School Programs		119,117
ED	Special Education Programs K-12 - Private Tuition		105,396
ED	Community Services		287,805
ED	Total Payments to Other District & Govt Units		373,428
ED	Capital Outlay		20,255
ED	Non-Capitalized Equipment		138,802
O&M	Capital Outlay		671,486
O&M	Non-Capitalized Equipment		6,765
DS	Debt Service - Payments of Principal on Long-Term Debt		633,602
MR/SS	Special Education Programs - Pre-K		5,905
MR/SS	Summer School Programs		4,438
MR/SS	Community Services		35,257
MR/SS	Total Payments to Other Dist & Govt Units		40,640
	Total Deductions	\$	2,727,240
	Total Operating Expenses (Regular K-12)		24,848,191
	9 Mo ADA (See the General State Aid Claim for 2013-2014 (ISBE 54-33, L12))		1,583.19
	Estimated OEPP *	\$	15,695.02

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Regular - Transp Fees from Co-curricular Activities (In State)	\$	15,660
ED-O&M	Total District/School Activity Income		521,812
ED	Rentals - Regular Textbooks		205,884
ED-O&M	Rentals		55,818
ED-O&M-DS-TR-MR/SS	Payment from Other Districts		710,303
ED	Other Local Fees (Describe & Itemize)		33,115
ED-O&M-TR	Total Special Education		786,782
ED-MR/SS	Total Bilingual Ed		8,224
ED-O&M-TR-MR/SS	Total Transportation		514,739
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources		234,866
ED-MR/SS	Total Food Service		10,981
ED-O&M-TR-MR/SS	Total Title I		76,215
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through/Low Incidence		127,580
ED-O&M-TR-MR/SS	Title II - Teacher Quality		36,349
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach		18,553
	Total Allowance for PCTC Computation	\$	3,356,881
	Net Operating Expense for PCTC Computation		21,491,310
	Total Depreciation Allowance (from page 27, Col I)		1,313,410
	Total Allowance for PCTC Computation		22,804,720
	9 Mo ADA		1,583.19
	Total Estimated PCTC *	\$	14,404.28

Unaudited



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 18, 2014
Re: Copier Lease with Genesis

In the fall of 2012, we brought in companies to review the operations of 5 copiers that were coming off of their lease in February 2013. The companies were invited in to review our current machines, assess our needs, and provide bids for 5 new, similar machines. All the companies were well established and came highly recommended from other school districts.

When the bids came in, TechStar and Genesis were the lowest bids providing a savings of nearly \$20,000 per year. I made reference calls to other districts who use the exact same machines and all of responses were very positive.

We began to have difficulties with the two Daniel Wright (DW) machines nearly from the start. Two years into this deal, it is clear that the machines at DW are not able to handle the workload. We tried many avenues to resolve this through TechStar, but they simply were not able to offer solutions that would quickly and permanently resolve the issues we were having. As you may know, the situation with the DW machines is significant and needs to be resolved as soon as possible. Therefore, we brought in two different companies to assess our issue at DW and provide us with options to resolve this immediately.

Both companies quickly advised that the machines we had at DW were never going to be able to handle the workload. The class of machines at DW were workgroup/business and our volume (which has not changed substantially over the years) requires light-production machines. I think of it as consumer grade vs. commercial grade.

The companies both submitted options. After review and negotiation, I am recommending to pursue an option with Genesis that removes the 5 TechStar Lanier machines across the district and replaces them with the appropriate Canon machines. Genesis will buy out the remaining lease and we will start a new 5-year lease and maintenance agreement. These machines are more reliable and faster.

This will cost the district approximately \$10,000 more per year than it currently spends for the 5 machines (approximate because actual cost will vary based on usage). While this is more than we currently spend, it is still \$10,000 less than we were paying for the older machines 2 years ago. Plus, we are able to lock in the \$10,000 savings for another 2 years beyond our original 5-year window.

Meaning, we originally were expecting \$20,000 in savings for 5 years (\$100,000 total) and now we have realized 2 years of that savings and will lock in 5 years of \$10,000 savings.

I hope to include the lease and maintenance agreement documents for you in the board book, but as I write this (Thursday evening) we are still working out the final details in the terms of agreement. My goal is to not put us in an agreement that will allow for this to happen again. I am working to balance getting the machines replaced as soon as possible with positioning the district well in this agreement.



Lincolnshire-Prairie View School District 103

1370 N. Riverwoods Road • Lincolnshire, IL 60069

847/295-4030 • FAX 847/295-9196

<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 18, 2014
Re: Copier Lease with Genesis

In the fall of 2012, we brought in companies to review the operations of 5 copiers that were coming off of their lease in February 2013. The companies were invited in to review our current machines, assess our needs, and provide bids for 5 new, similar machines. All the companies were well established and came highly recommended from other school districts.

When the bids came in, TechStar and Genesis were the lowest bids providing a savings of nearly \$20,000 per year. I made reference calls to other districts who use the exact same machines and all of responses were very positive.

We began to have difficulties with the two Daniel Wright (DW) machines nearly from the start. Two years into this deal, it is clear that the machines at DW are not able to handle the workload. We tried many avenues to resolve this through TechStar, but they simply were not able to offer solutions that would quickly and permanently resolve the issues we were having. As you may know, the situation with the DW machines is significant and needs to be resolved as soon as possible. Therefore, we brought in two different companies to assess our issue at DW and provide us with options to resolve this immediately.

Both companies quickly advised that the machines we had at DW were never going to be able to handle the workload. The class of machines at DW were workgroup/business and our volume (which has not changed substantially over the years) requires light-production machines. I think of it as consumer grade vs. commercial grade.

The companies both submitted options. After review and negotiation, I am recommending to pursue an option with Genesis that removes the 5 TechStar Lanier machines across the district and replaces them with the appropriate Canon machines. Genesis will buy out the remaining lease and we will start a new 5-year lease and maintenance agreement. These machines are more reliable and faster.

This will cost the district approximately \$10,000 more per year than it currently spends for the 5 machines (approximate because actual cost will vary based on usage). While this is more than we currently spend, it is still \$10,000 less than we were paying for the older machines 2 years ago. Plus, we are able to lock in the \$10,000 savings for another 2 years beyond our original 5-year window.

Meaning, we originally were expecting \$20,000 in savings for 5 years (\$100,000 total) and now we have realized 2 years of that savings and will lock in 5 years of \$10,000 savings.

I hope to include the lease and maintenance agreement documents for you in the board book, but as I write this (Thursday evening) we are still working out the final details in the terms of agreement. My goal is to not put us in an agreement that will allow for this to happen again. I am working to balance getting the machines replaced as soon as possible with positioning the district well in this agreement.

Included in the board book are the lease and maintenance agreements. These are NOT the final versions as we are still negotiating some final details, but these are very close to final. I wanted to include them to give you an idea of what the final documents will look like. You will have the final documents before the board meeting.

AGREEMENT



AGREEMENT NO.: 1009467

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Lincolnshire-Prairie View School District #103

ADDRESS: 1370 N Riverwoods Rd Lincolnshire, IL 60069-2402

EQUIPMENT AND PAYMENT TERMS

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES SEE ATTACHED SCHEDULE

EQUIPMENT LOCATION: As Stated Above (PLUS TAX)

TERM IN MONTHS: 60 MONTHLY PAYMENT AMOUNT*: \$3,378.43 PURCHASE OPTION: Fair Market Value

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to provide you the equipment referenced herein ("Equipment") and you agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU AGREE THAT YOU ARE UNCONDITIONALLY OBLIGATED TO PAY ALL AMOUNTS DUE UNDER THIS AGREEMENT FOR THE ENTIRE TERM.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only and not modify or move it from its initial location without our consent.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment.

LIMITATION OF WARRANTIES. EXCEPT TO THE EXTENT THAT WE HAVE PROVIDED YOU A WARRANTY IN WRITING, WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

ASSIGNMENT. You may not sell, assign, or sublease the Equipment or this Agreement without our written consent.

LAW/FORUM. You agree that this Agreement and any claim related to this Agreement shall be governed by the internal laws of the state of Illinois and any dispute concerning this Agreement will be adjudicated in a federal or state court in the state of Illinois.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder.

INSURANCE. You agree to maintain comprehensive liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement.

TAXES. We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement.

END OF TERM. At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) you provide us written notice, at least 30 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense.

DEFAULT AND REMEDIES. If you do not pay any sum within 10 days after its due date, or if you breach any other term of this Agreement or any other agreement with us, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, both discounted at 4% per annum.

UCC. If we assign rights in this Agreement for financing purposes, you agree that this Agreement, in the hands of our assignee, is, or shall be treated as, a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC").

MISCELLANEOUS. This Agreement is the entire agreement between you and us relating to our providing and your use of the Equipment and supersedes any prior representations or agreements, including any purchase orders.

APPLICABLE TO GOVERNMENTAL ENTITIES ONLY

You hereby represent and warrant to us that as of the date of the Agreement: (a) the individual who executed the Agreement had full power and authority to execute the Agreement on your behalf; (b) all required procedures necessary to make the Agreement a legal and binding obligation against you have been followed; (c) the Equipment will be operated and controlled by you and will be used for essential government purposes for the entire term of the Agreement; (d) that all payments due and payable for the current fiscal year are within the current budget and are within an available, unexhausted, and unencumbered appropriation; (e) you intend to pay all amounts payable under the terms of the Agreement when due, if funds are legally available to do so; (f) your obligations to remit amounts under the Agreement constitute a current expense and not a debt under applicable state law; (g) no provision of the Agreement constitutes a pledge of your tax or general revenues; and (h) you will comply with any applicable information reporting requirements of the tax code, which may include 8038-G or 8038-GC Information Returns.

OWNER ("WE", "US", "OUR")

Genesis Technologies Inc
2942 MacArthur Blvd Northbrook, IL 60062

SIGNATURE: DATE:
PRINT NAME & TITLE:

CUSTOMER'S AUTHORIZED SIGNATURE

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM.
CUSTOMER: (As Stated Above)

SIGNATURE: X DATE:
PRINT NAME & TITLE:

EQUIPMENT SCHEDULE



AGREEMENT NO.: 1009467

DESCRIPTION OF EQUIPMENT

DANIEL WRIGHT 1370 RIVERWOODS ROAD LINCOLNSHIRE, IL 60069

1-Canon iRA 5235A

1-Cassette Feeding Unit-AD2

1-Inner Finisher-E1

1-PCL Printer Kit-AR1

1-PS Printer Kit-AR1

2-Canon iRA 8205 v2 Base Model

2-Staple Finisher N1

2-Puncher Unit BF1

2-PCL Printer Kit AU1

2-PS Printer Kit AU1

SPRAGUE SCHOOL 2425 RIVERWOODS ROAD LINCOLNSHIRE, IL 60069

1-Canon iRA 8295 v2 Base Model

1-Staple Finisher N1

1-Puncher Unit BF1

1-PCL Printer Kit AU1

1-PS Printer Kit AU1

HALF DAY SCHOOL 239 OLDE HALF DAY ROAD LINCOLNSHIRE, IL 60069

1-Canon iRA 8295 v2 Base Model

1-Staple Finisher N1

1-Puncher Unit BF1

1-PCL Printer Kit AU1

1-PS Printer Kit AU1

VERIFICATION

The undersigned hereby verifies that the information on this Schedule is complete and correct. The undersigned also acknowledges having received a copy of this Schedule.

X

CUSTOMER

SIGNATURE

PRINT NAME & TITLE

DATE

PLATINUM PLUS SERVICE & TONER AGREEMENT



CUSTOMER

BILLING ADDRESS (if different)

Company Name Lincolnshire-Prairie View School District 103 Street Address 1370 N. Riverwoods Rd. City Lincolnshire State IL Zip 60069 Contact Dan Stanley Phone 847-295-4030 Fax E-Mail dstanley@d103.org	Company Name Street Address City State Zip Contact Phone Fax E-Mail
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Additional Locations: ___(y/n) (see attachment) Tax Exempt No.: _____

Initial Term: 60 months beginning _____ Effective Date)

Fees: \$ 1,582.50 per month, plus \$ 0.0050 per b/w page over 300,000 pages per month and \$ 0.0550 per color page over 1,500 pages per month. (PLUS APPLICABLE TAXES AND FREIGHT)

Initial Printers

Model No.	Qty.	Model No.	Qty.	Model No.	Qty.
Canon iRA 8205	2	Canon iRA 8295	2	Canon iRA 5235A	1

Additional Printers ___(y/n) (see attachment)

Notes:

- Pricing includes storing of 4-Lanier MP9002, 1-MP3002 at Genesis warehouse until current lease end.
- Pricing includes send back of 4-Lanier MP9002, 1-MP3002 back to leasing company.
- Pricing includes remaining payments on current lease of \$61,500.
- Service pricing on all Canon machines includes all service calls, toner, parts, labor, freight, and staples.

I have read and understand our obligations pursuant to the terms and conditions stated in this Agreement, including on the reverse side hereof, and agree that this Agreement constitutes the full agreement between Customer and Genesis Technologies, Inc. regarding the products and services to be provided hereunder. I further understand that by signing below I am binding Customer to all of the terms and conditions contained in this Agreement, including the terms and conditions on the reverse side hereof.

Genesis Technologies, Inc.

2942 MacArthur Blvd.
Northbrook, Illinois 60062
Phone: (847) 498-0606
Fax: (847) 498-0766

_____ Date: _____
On behalf of Customer

(Additional terms and conditions on the reverse side hereof)

PLATINUM PLUS AGREEMENT TERMS AND CONDITIONS

- 1. SCOPE OF COVERAGE:** Pursuant to the terms of this Agreement, Genesis Technologies, Inc. ("Genesis") agrees to provide all repair services (including parts) and to supply all toner cartridges during the term of this Agreement (the "Term") as may be required by normal use of the printers identified on the reverse side hereof (or any attachment hereto) ("Printers"), subject to the exceptions in and in accordance with these terms and conditions. This Agreement does not cover charges for installation or removal of the Printers or third party modifications to software or hardware. Damage to any Printers arising out of or caused by (i) misuse, abuse, negligence, attachment of unauthorized components, accessories or parts, (ii) use of standard supplies or (iii) other causes outside the control of Genesis are not covered by this Agreement and may subject Customer to additional fees or to cancellation of this Agreement, at the election of Genesis. Genesis may also terminate this Agreement if (a) the Printers are modified, damaged, altered or serviced by personnel other than personnel authorized by Genesis, (b) parts, accessories or components not meeting machine specifications are installed onto the Printers or (c) if the Printers are moved to one or more locations other than the location(s) identified on the reverse side hereof (or any attachment hereto).
- 2. REPAIR CALLS:** Repair calls under this Agreement will be made during normal business hours at the Customer's locations identified on the reverse side hereof (or any attachment hereto). Travel and labor time for repair calls after normal business hours, on weekends and on holidays, if and when available, shall be subject to a surcharge at Genesis' overtime rates in effect at the time the repair call is made. Genesis may at its option increase the monthly charge in the event the Printers are moved to one or more locations other than the location(s) identified on the reverse side hereof (or any attachment hereto). Genesis representatives will not handle, disconnect or repair unauthorized attachments or components. Customer hereby agrees to indemnify and hold Genesis and its representatives harmless for claims for damages to any unauthorized parts, components or accessories resulting from service performed on the Printers.
- 3. TONER AND PARTS:** Toner cartridges and parts necessary to the operation of the Printers, due to normal usage, wear and tear, subject to the general scope of coverage, will be furnished free of charge during repair calls pursuant to this Agreement. Genesis will supply toner cartridges to Customer based upon normal yields. If Customer's usage of toner cartridges or other parts exceeds 5% yield coverage for monochrome or 20% yield coverage for color, or if parts other than those necessary for the normal operation of the Printers are required, Genesis will invoice and Customer agrees to pay, for such excess toner cartridges or parts at Genesis' standard prices then in effect.
- 4. REBUILDING OR OVERHAUL:** Rebuilding or major overhauls of Printers ("Reconditioning") are not covered by this Agreement. When in its sole discretion Genesis determines that a Reconditioning is necessary, whether as a result of normal wear and tear or otherwise, Genesis will notify Customer and provide an estimate of the cost to perform the Reconditioning. If Customer does not authorize such Reconditioning, Genesis may at its option discontinue service under this Agreement of the Printers in need of Reconditioning or may provide any further service on a per call basis based upon Genesis' standard rates in effect at the time of service.
- 5. USE OF OTHER PARTS:** If Customer uses parts other than parts supplied by Genesis and the use of such parts cause frequent maintenance calls or service problems, Genesis may at its option discontinue service under this Agreement of the Printers containing such parts or may provide any further service on a per call basis based upon Genesis standard rates in effect at the time of service.
- 6. TERM:** This initial term of this Agreement shall commence on the Effective Date described on the reverse side of this Agreement, and shall remain in effect for a period of months referenced on the reverse side of this Agreement unless earlier terminated as provided herein. THE TERM OF THIS AGREEMENT SHALL THEREAFTER BE AUTOMATICALLY RENEWED ON A MONTH TO MONTH BASIS.
- 7. FEES:** Customer shall pay Genesis the fees set forth on the reverse side of this Agreement during the initial term of this Agreement. All monthly charges will be billed by Genesis in advance of the month for which service is to be provided, and per page charges (and other charges permitted by this Agreement) will be billed in arrears. Customer shall pay all fees within 20 days of invoicing. Genesis reserves the right to increase monthly and per page fees after the initial year of the term, provided that Genesis shall not increase any fees more than 10% per year. Notwithstanding anything else contained in this Agreement, in the event during the term of this Agreement Customer acquires Printers other than those listed on the reverse side of this Agreement (or any attachment hereto), Genesis may at its option increase the monthly charge and per page charge by an amount equal to Genesis' standard rates then in effect for such Printers effective as of the date such additional Printers are acquired. Any amounts owed to Genesis under this Agreement that are not paid when due shall bear interest at 1% per month, but in no event more than the highest interest rate permitted by law. All payment obligations of Customer under this Agreement are absolute, unconditional and not subject to reduction or setoff for any reason whatsoever.
- 8. SOFTWARE; INSPECTION:** Customer shall permit Genesis or its representatives to install, maintain and access operating software on any network to which Printers are connected, for the purpose of monitoring Printer usage. Customer shall also permit Genesis or its representatives to inspect and audit on-site, during normal Customer's regular business hours upon reasonable notice, Printer usage, and Customer shall assist in such review as reasonably requested by Genesis. Genesis may estimate per page usage for billing purposes if, for any reason, it is unable to obtain an accurate page count through electronic means. Customer shall not attempt to manipulate, or permit any other party to attempt to manipulate any monitoring of Printer usage.
- 9. EVENT OF DEFAULT AND TERMINATION:** The occurrence of the following shall constitute an event of default ("Event of Default"): (i) Customer fails to pay any portion of the monthly fees, as provided under this Agreement when due, (ii) Customer permits any toner cartridges or other parts provided by Genesis to be used in any printer or other piece of equipment not connected to the software described in Paragraph 8 above, (iii) Customer interferes with Genesis' efforts to monitor Printer usage as described in Paragraph 8 above, (iv) Customer fails to duly perform any covenant, condition or limitation of this Agreement or (v) a petition is filed by or against Customer under any bankruptcy or insolvency law. Upon the occurrence of an Event of Default, Genesis may at its option (a) refuse to provide further toner cartridges or service until the Event of Default is remedied to Genesis reasonable satisfaction, (b) terminate this Agreement or (c) pursue any other remedy available under applicable law. In the event this Agreement is terminated by Genesis as the result of an Event of Default, Customer shall be liable to Genesis for liquidated damages in an amount equal to (1) the sum of the then-current monthly charge plus the average monthly excess page charge incurred by Customer during the previous six months (or such fewer months as the term of this Agreement has then been in effect), multiplied by (2) the number of months remaining during the then-current term. Termination of this Agreement for any reason shall not relieve Customer from any liability or obligation to Genesis arising prior to termination. Customer shall pay any amounts owed to Genesis as a result of any termination within 20 days of invoicing.
- 10. ENTIRE AGREEMENT:** This Agreement, including the front side hereof, constitutes the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the parties, and may not be added to, modified, supplemented or waived in any way except in writing signed by the parties (other than pricing changes provided for herein).
- 11. SUCCESSORS; ASSIGNMENT:** This Agreement and all of the provisions hereof shall be binding upon and inure to the benefit of the parties hereto and their respective successors, transferees and assignees. Neither this Agreement nor any interest herein may directly or indirectly be transferred or assigned by Customer, in whole or in part, without the prior written consent of Genesis.
- 12. SEVERABILITY:** If any term or provision of this Agreement or any application thereof shall be invalid or unenforceable, the remainder of this Agreement and any other application of such term or provision shall not be affected thereby.
- 13. COUNTERPARTS:** This Agreement may be executed and delivered in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Each party agrees that scanned or facsimile signatures shall have the same legal effect as original signatures and may be used as evidence of execution.
- 14. APPLICABLE LAW:** This Agreement shall be governed by, and construed and enforced in accordance with, the internal laws of the State of Illinois. The parties hereby consent to service of process, personal jurisdiction, and venue in the state and federal courts located in Cook County, Illinois, and select such courts as the exclusive forum with respect to any action or proceeding brought to enforce any liability or obligation under this Agreement.
- 15. SURVIVAL:** The provisions of Paragraphs 7-20 shall survive the termination or expiration of this Agreement.
- 16. NO WARRANTY; LIMITATION ON LIABILITY:** GENESIS DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, TECHNICAL COMPATIBILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE EXCEPT AS FOLLOWS: We guarantee your new copiers will operate with an uptime of 96% or better provided: (1) they are not abused, (2) they are operated within their volume capacity, (3) and they are continuously covered by the Genesis Technologies Platinum Plus Service Agreement. Should any copier you acquire from us fail to operate at least 96% of the time or be un-repairable within 5 days from the date of the lease, we will replace it with the same or similar model, at no additional charge. The replacement copier will have similar features and will not exceed the copy count on the replaced copier. Without limiting the foregoing, Genesis shall not be liable for lost profits, lost business or any incidental, special, consequential or punitive damages (whether or not foreseeable) suffered by Customers, its customers or any third party in connection with the Printers or any services, toner cartridges or parts provided pursuant to this Agreement. Genesis' liability hereunder shall in no event exceed an amount equal to the lesser of (i) actual monetary damages incurred by Customer or (ii) fees paid by Customer during the calendar month immediately preceding the date on which Genesis receives notice of the damages sought by Customer. In no event shall Genesis be liable for any matter beyond its reasonable control.
- 17. FORCE MAJEURE:** Genesis shall not be liable to Customer to any failure or delay caused by events beyond Genesis's control, including, without limitation, Customer's failure to furnish necessary information; sabotage; failure or delays in transportation or communication; boycotts; embargoes; failures of Printers; labor disputes; accidents; shortages of labor, parts, toner cartridges, fuel, raw materials, machinery or equipment; technical failures; fire; storm; flood; earthquake; explosion; acts of the public enemy; war; insurrection; riot; public disorder; epidemic; quarantine; restrictions; acts of God; acts of any government or any quasi-governmental authority, instrumentality or agency.
- 18. INSURANCE:** Customer shall obtain and maintain, at its own expense, insurance relating to claims for injury and/or property damage (including commercial general liability insurance) based on its use of the Printers.



Lincolnshire-Prairie View School District 103

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<http://www.d103.org>

MEMO

To: Board of Education
From: Dan Stanley
CC: Dr. Scott Warren
Date: November 18, 2014
Re: Business Office Update

October 2014 Financial Reports

October revenues totaled \$440,016.34, bringing year-to-date revenues to \$13,485,764.43 or 44% of budget. Notable revenues include \$273,158 in property tax receipts, \$42,797 in impact fees, and just over \$60,000 in 103 Club fees.

October expenditures totaled \$2,746,795.80, bringing year-to-date expenditures to \$10,487,213.10 or 35% of budget. At 33.3% through the fiscal year, salaries and benefits (79% of our budget) are 31.2% spent.

October fund balances decreased \$2.3 million to \$24.17 million.

Investment Reports

Included are the October 2014 investment reports. You will notice not many purchases were made as we didn't receive much in the way of revenues for October. However, there were two purchases made in September that settled on the 1st and 2nd of October, both at our highest rates. Due to the length of these investments, our weighted yield has increased from 0.663% in September to 0.893% in October, the highest yield we have seen since March 2010. While we are glad to see this increase, as it will generate more investment income to the district, we continue to struggle to even meet inflation. The basic idea is that if we do not generate at least 2.4% on our investments, then we are really losing money year over year in purchasing power.

Revenue Report

10/31/2014

% of Fiscal Year Completed **33.3%**

	MTD Oct	YTD Actual	Fiscal Year 2015 Adopted Budget	Budget Balance	% Budget Received
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Education Fund

Local Revenue	314,770.05	10,954,857.93	24,196,000	13,241,142.07	45.3%
State Revenue	-	72,447.26	673,500	601,052.74	10.8%
Federal Revenue	1,688.94	7,253.84	165,500	158,246.16	4.4%
Subtotal Education Fund	316,458.99	11,034,559.03	25,035,000	14,000,440.97	44.1%
Total Education Fund	316,458.99	11,034,559.03	25,035,000	14,000,440.97	44.1%

Operations & Maintenance Fund

Local Revenue	70,520.64	1,279,854.89	2,410,600	1,130,745.11	53.1%
State Revenue	31,105.98	147,086.28	370,000	222,913.72	39.8%
Subtotal O & M Fund	101,626.62	1,426,941.17	2,780,600	1,353,658.83	51.3%
Transfers	-	-	-	-	No Bud
Total O&M Fund	101,626.62	1,426,941.17	2,780,600	1,353,658.83	51.3%

Debt Service Fund

Local Revenue	-	-	170,000	170,000.00	0.0%
Subtotal Debt Service Fund	-	-	170,000	170,000.00	0.0%
Transfers	-	-	413,435	413,435.00	0.0%
Total Debt Service Fund	-	-	583,435	583,435.00	0.0%

Transportation Fund

Local Revenue	15,658.38	731,468.22	1,430,800	699,331.78	51.1%
State Revenue	-	-	384,000	384,000.00	0.0%
Subtotal Transportation Fund	15,658.38	731,468.22	1,814,800	1,083,331.78	40.3%
Total Transportation Fund	15,658.38	731,468.22	1,814,800	1,083,331.78	40.3%

Retirement Fund

Local Revenue	6,272.31	292,787.42	833,600	540,812.58	35.1%
Subtotal Retirement Fund	6,272.31	292,787.42	833,600	540,812.58	35.1%
Total Retirement Fund	6,272.31	292,787.42	833,600	540,812.58	35.1%

Capital Projects Fund

Local Revenue	-	-	50,000	50,000.00	0.0%
Subtotal Cap. Projects Fund	-	-	50,000	50,000.00	0.0%
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	50,000	50,000.00	0.0%

Working Cash Fund

Local Revenue	0.04	8.59	-	(8.59)	No Bud
Subtotal Working Cash Fund	0.04	8.59	-	(8.59)	No Bud
Total Working Cash Fund	0.04	8.59	-	(8.59)	No Bud

All Funds

Local Revenue	407,221.42	13,258,977.05	29,091,000	15,832,022.95	45.6%
State Revenue	31,105.98	219,533.54	1,427,500	1,207,966.46	15.4%
Federal Revenue	1,688.94	7,253.84	165,500	158,246.16	4.4%
Subtotal All Funds	440,016.34	13,485,764.43	30,684,000	17,198,235.57	44.0%
"On Behalf"/Transfers	-	-	413,435	413,435.00	0.0%
Total All Funds	440,016.34	13,485,764.43	31,097,435	17,611,670.57	43.4%

Expenditure Report

% of Fiscal Year Complete: **33.3%**

10/31/2014

	MTD Oct	YTD Actual	Fiscal Year 2015 Adopted Budget	Budget Balance	% Budget Expensed
Education Fund					
Salaries	1,383,294.88	5,241,728.17	16,908,850.00	11,667,121.83	31.0%
Benefits	265,073.25	1,052,103.00	3,285,200.00	2,233,097.00	32.0%
Purchased Services	203,123.25	1,080,180.36	1,847,591.00	767,410.64	58.5%
Supplies	135,738.03	490,104.56	1,259,108.00	769,003.44	38.9%
Capital Outlay	9,738.17	122,302.99	193,000.00	70,697.01	63.4%
Other	160,015.87	211,012.93	859,050.00	648,037.07	24.6%
Non-Capitalized Equipment	6,734.75	22,683.75	26,000.00	3,316.25	87.2%
Termination Benefits	77,629.45	77,629.45	77,300.00	(329.45)	100.4%
Subtotal Education Fund	2,241,347.65	8,297,745.21	24,456,099.00	16,158,353.79	33.9%
Transfers	-	-	186,010.00	186,010.00	0.0%
Total Education Fund	2,241,347.65	8,297,745.21	24,642,109.00	16,344,363.79	33.7%
Operations and Maintenance Fund					
Salaries	69,021.17	290,888.95	875,600.00	584,711.05	33.2%
Benefits	12,823.83	53,314.88	165,700.00	112,385.12	32.2%
Purchased Services	25,325.94	112,701.02	235,600.00	122,898.98	47.8%
Supplies	21,771.64	51,050.76	127,000.00	75,949.24	40.2%
Capital Outlay	149,754.60	327,677.54	500,000.00	172,322.46	65.5%
Other	-	-	500.00	500.00	0.0%
Non-Capitalized Equipment	-	1,776.15	2,000.00	223.85	88.8%
Subtotal O&M Fund	278,697.18	837,409.30	1,905,900.00	1,068,490.70	43.9%
Transfers	-	-	227,425.00	227,425.00	0.0%
Total O&M Fund	278,697.18	837,409.30	2,133,325.00	1,295,915.70	39.3%
Debt Service Fund					
Purchased Services	-	915.00	1,200.00	285.00	76.3%
Other	312.30	305,020.34	582,235.00	277,214.66	52.4%
Subtotal Debt Service Fund	312.30	305,935.34	583,435.00	277,499.66	52.4%
Transfers	-	-	-	-	No Bud
Total Debt Service Fund	312.30	305,935.34	583,435.00	277,499.66	52.4%
Transportation Fund					
Salaries	85,947.03	284,318.95	908,000.00	623,681.05	31.3%
Benefits	24,683.22	112,330.89	338,500.00	226,169.11	33.2%
Purchased Services	7,136.23	267,383.73	387,300.00	119,916.27	69.0%
Supplies	17,289.64	32,539.02	160,000.00	127,460.98	20.3%
Other	277.00	301.00	700.00	399.00	43.0%
Non-Capitalized Equipment	3,000.00	3,000.00	5,000.00	2,000.00	60.0%
Subtotal Trans. Fund	138,333.12	699,873.59	1,799,500.00	1,099,626.41	38.9%
Transfers	-	-	-	-	No Bud
Total Trans. Fund	138,333.12	699,873.59	1,799,500.00	1,099,626.41	38.9%
Retirement Fund					
Benefits	88,105.55	346,249.66	1,141,165.00	794,915.34	30.3%
Subtotal Retirement Fund	88,105.55	346,249.66	1,141,165.00	794,915.34	30.3%
Total Retirement Fund	88,105.55	346,249.66	1,141,165.00	794,915.34	30.3%
Capital Projects Fund					
Capital Outlay	-	-	50,000.00	50,000.00	0.0%
Subtotal Cap. Projects Fund	-	-	50,000.00	50,000.00	0.0%
Total Cap. Projects Fund	-	-	50,000.00	50,000.00	0.0%
All Funds					
Salaries	1,538,263.08	5,816,936.07	18,692,450.00	12,875,513.93	31.1%
Benefits	390,685.85	1,563,998.43	4,930,565.00	3,366,566.57	31.7%
Purchased Services	235,585.42	1,461,180.11	2,471,691.00	1,010,510.89	59.1%
Supplies	174,799.31	573,694.34	1,546,108.00	972,413.66	37.1%
Capital Outlay	159,492.77	449,980.53	743,000.00	293,019.47	60.6%
Other	160,605.17	516,334.27	1,442,485.00	926,150.73	35.8%
Non-Capitalized Equipment	9,734.75	27,459.90	33,000.00	5,540.10	83.2%
Termination Benefits	77,629.45	77,629.45	77,300.00	(329.45)	100.4%
Subtotal All Funds	2,746,795.80	10,487,213.10	29,936,599.00	19,449,385.90	35.0%
Transfers	-	-	413,435.00	413,435.00	0.0%
Total All Funds	2,746,795.80	10,487,213.10	30,350,034.00	19,862,820.90	34.6%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED OCTOBER 31, 2014

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
REVENUES									
Local Sources	314,770.05	70,520.64	-	15,658.38	6,272.31	-	0.04	407,221.42	407,221.42
State Sources	-	31,105.98	-	-	-	-	-	31,105.98	31,105.98
Federal Sources	1,688.94	-	-	-	-	-	-	1,688.94	1,688.94
Total Revenues	316,458.99	101,626.62	-	15,658.38	6,272.31	-	0.04	440,016.34	440,016.34
EXPENDITURES									
Salaries	1,383,294.88	69,021.17	-	85,947.03	-	-	-	1,538,263.08	1,538,263.08
Benefits	265,073.25	12,823.83	-	24,683.22	88,105.55	-	-	390,685.85	390,685.85
Purchased Services	203,123.25	25,325.94	-	7,136.23	-	-	-	235,585.42	235,585.42
Supplies	135,738.03	21,771.64	-	17,289.64	-	-	-	174,799.31	174,799.31
Capital Outlay	9,738.17	149,754.60	-	-	-	-	-	159,492.77	159,492.77
Other	160,015.87	-	312.30	277.00	-	-	-	160,292.87	160,605.17
Non-Capitalized Equip.	6,734.75	-	-	3,000.00	-	-	-	9,734.75	9,734.75
Termination Benefits	77,629.45	-	-	-	-	-	-	77,629.45	77,629.45
Total Expenditures	2,241,347.65	278,697.18	312.30	138,333.12	88,105.55	-	-	2,746,483.50	2,746,795.80
Excess (deficiency) of revenues over expenditures	(1,924,888.66)	(177,070.56)	(312.30)	(122,674.74)	(81,833.24)	-	0.04	(2,306,467.16)	(2,306,779.46)
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
State "On Behalf" Payments	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,924,888.66)	(177,070.56)	(312.30)	(122,674.74)	(81,833.24)	-	0.04	(2,306,467.16)	(2,306,779.46)
Fund Balance: 09/30/2014	21,541,273.93	2,094,145.19	(84,449.51)	1,573,450.93	835,922.46	-	520,342.82	26,565,135.33	26,480,685.82
Fund Balance: 10/31/2014	\$ 19,616,385.27	\$ 1,917,074.63	\$ (84,761.81)	\$ 1,450,776.19	\$ 754,089.22	\$ -	\$ 520,342.86	\$ 24,258,668.17	\$ 24,173,906.36

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED OCTOBER 31, 2014

	10	20	30	40	50	60	70	10+20+40+50+70	Total All Funds
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	
REVENUES									
Local Sources									
Property Tax Receipts	226,572.43	24,791.29	-	15,528.61	6,265.93	-	-	273,158.26	273,158.26
CPPRT	17,933.53	-	-	-	-	-	-	17,933.53	17,933.53
Tuition - Full Day Kindergarten	1,648.56	-	-	-	-	-	-	1,648.56	1,648.56
Tuition - Summer School	-	-	-	-	-	-	-	-	-
Paid Student Trips	-	-	-	-	-	-	-	-	-
Summer School Trans Fees	-	-	-	-	-	-	-	-	-
SPED Trans Fees Other LEAs	-	-	-	-	-	-	-	-	-
Interest	1,076.38	7.32	-	15.77	6.38	-	0.04	1,105.89	1,105.89
Admissions - Athletic	-	-	-	-	-	-	-	-	-
Admissions - Other	-	-	-	-	-	-	-	-	-
After School Activities	633.00	-	-	-	-	-	-	633.00	633.00
Technology Fee	3,632.00	-	-	-	-	-	-	3,632.00	3,632.00
PE Uniform/Lock Fee	118.00	-	-	-	-	-	-	118.00	118.00
Fine Arts Fee	24.00	-	-	-	-	-	-	24.00	24.00
Graduation Fee	-	-	-	-	-	-	-	-	-
Sprague Class Project Fee	(16.00)	-	-	-	-	-	-	(16.00)	(16.00)
Half Day Class Project Fee	(80.00)	-	-	-	-	-	-	(80.00)	(80.00)
Field Trips	6,628.80	-	-	-	-	-	-	6,628.80	6,628.80
Sale of Athletic Wear	-	-	-	-	-	-	-	-	-
103 Club Fees	60,418.70	-	-	-	-	-	-	60,418.70	60,418.70
Student ID Fees/Fines	175.00	-	-	-	-	-	-	175.00	175.00
Library Fees/Fines	-	-	-	-	-	-	-	-	-
Textbook Fees	(5,375.60)	-	-	-	-	-	-	(5,375.60)	(5,375.60)
PTO/Foundation Donations	1,020.00	-	-	-	-	-	-	1,020.00	1,020.00
Other Donations	-	-	-	-	-	-	-	-	-
Misc. Donations	-	-	-	-	-	-	-	-	-
Facility Rental	-	2,925.00	-	-	-	-	-	2,925.00	2,925.00
Impact Fees	-	42,797.03	-	-	-	-	-	42,797.03	42,797.03
Refunds from Prior Yr. Expenses	-	-	-	-	-	-	-	-	-
Payment from other LEA's	-	-	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-	-	-
Loredo Taft Revenue	-	-	-	-	-	-	-	-	-
Other Local Revenue	361.25	-	-	114.00	-	-	-	475.25	475.25
Total Local Sources	314,770.05	70,520.64	-	15,658.38	6,272.31	-	0.04	407,221.42	407,221.42
State Sources									
General State Aid	-	31,105.98	-	-	-	-	-	31,105.98	31,105.98
Spec. Ed. Private Facility	-	-	-	-	-	-	-	-	-
Spec. Ed. Extraordinary	-	-	-	-	-	-	-	-	-
Spec. Ed. Personnel	-	-	-	-	-	-	-	-	-
Spec. Ed. Summer School	-	-	-	-	-	-	-	-	-

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED OCTOBER 31, 2014

	10	20	30	40	50	60	70	10+20+40+50+70	Total All Funds
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	
Bilingual	-	-	-	-	-	-	-	-	-
Transportation - Regular	-	-	-	-	-	-	-	-	-
Transportation - Spec. Ed.	-	-	-	-	-	-	-	-	-
Orphanage Tuition	-	-	-	-	-	-	-	-	-
Library Per Capital Grant	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-	-
Total State Sources	-	31,105.98	-	-	-	-	-	31,105.98	31,105.98
Federal Sources									
Special Milk Program	1,688.94	-	-	-	-	-	-	1,688.94	1,688.94
Title I - Low Income	-	-	-	-	-	-	-	-	-
IDEA Preschool	-	-	-	-	-	-	-	-	-
IDEA Flow Through	-	-	-	-	-	-	-	-	-
IDEA Room & Board	-	-	-	-	-	-	-	-	-
Title II - Teacher Quality	-	-	-	-	-	-	-	-	-
Medicaid Reimbursement	-	-	-	-	-	-	-	-	-
Total Federal Sources	1,688.94	-	-	-	-	-	-	1,688.94	1,688.94
Total Revenues	316,458.99	101,626.62	-	15,658.38	6,272.31	-	0.04	440,016.34	440,016.34
EXPENDITURES									
Salaries									
Admin Salaries	127,325.90	8,962.12	-	7,570.44	-	-	-	143,858.46	143,858.46
Teacher Salaries	962,859.62	-	-	-	-	-	-	962,859.62	962,859.62
Extra Duty Stipends	29,941.11	-	-	-	-	-	-	29,941.11	29,941.11
Classified Salaries	205,111.76	60,059.05	-	78,376.59	-	-	-	343,547.40	343,547.40
Substitutes	58,056.49	-	-	-	-	-	-	58,056.49	58,056.49
Total Salaries	1,383,294.88	69,021.17	-	85,947.03	-	-	-	1,538,263.08	1,538,263.08
Benefits									
Transp. IMRF/SS/Medicare	-	-	-	1,982.88	-	-	-	1,982.88	1,982.88
TRS	35,618.68	-	-	-	-	-	-	35,618.68	35,618.68
IMRF	-	-	-	-	45,427.72	-	-	45,427.72	45,427.72
Social Security	-	-	-	-	26,355.05	-	-	26,355.05	26,355.05
Medicare	-	-	-	-	16,322.78	-	-	16,322.78	16,322.78
Medical Insurance	213,776.75	9,532.66	-	21,758.40	-	-	-	245,067.81	245,067.81
Life Insurance	3,606.67	76.95	-	102.41	-	-	-	3,786.03	3,786.03
Retiree Insurance	4,136.15	3,214.22	-	839.53	-	-	-	8,189.90	8,189.90
Tuition Reimbursement	7,935.00	-	-	-	-	-	-	7,935.00	7,935.00
Total Benefits	265,073.25	12,823.83	-	24,683.22	88,105.55	-	-	390,685.85	390,685.85
Purchased Services									
Professional Development	9,091.48	205.00	-	-	-	-	-	9,296.48	9,296.48
Consultation/Workshops	18,877.37	-	-	-	-	-	-	18,877.37	18,877.37
Data Processing	685.63	-	-	-	-	-	-	685.63	685.63

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED OCTOBER 31, 2014

	10	20	30	40	50	60	70	10+20+40+50+70	Total All Funds
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	
Auditing Services	10,000.00	-	-	-	-	-	-	10,000.00	10,000.00
Legal Services	8,745.09	-	-	-	-	-	-	8,745.09	8,745.09
Other Professional Services	7,102.08	-	-	-	-	-	-	7,102.08	7,102.08
Sanitation Services	1,276.33	-	-	-	-	-	-	1,276.33	1,276.33
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	1,728.20	587.25	-	-	-	-	-	2,315.45	2,315.45
Property Upkeep Services	-	24,311.78	-	319.85	-	-	-	24,631.63	24,631.63
Pupil Transportation Services	-	-	-	5,794.42	-	-	-	5,794.42	5,794.42
Travel	250.00	-	-	-	-	-	-	250.00	250.00
Student-Paid Trips	-	-	-	-	-	-	-	-	-
Telephone	19,362.22	221.91	-	35.96	-	-	-	19,620.09	19,620.09
Postage	4,513.66	-	-	-	-	-	-	4,513.66	4,513.66
Printing Services	164.00	-	-	-	-	-	-	164.00	164.00
Water/Sewer Services	2,749.73	-	-	-	-	-	-	2,749.73	2,749.73
Other Insurance	381.00	-	-	-	-	-	-	381.00	381.00
Other Purchased Services	20,290.74	-	-	986.00	-	-	-	21,276.74	21,276.74
Service Agreements	97,905.72	-	-	-	-	-	-	97,905.72	97,905.72
Total Purchased Services	203,123.25	25,325.94	-	7,136.23	-	-	-	235,585.42	235,585.42
Supplies									
General Supplies	21,291.69	21,182.49	-	1,243.38	-	-	-	43,717.56	43,717.56
Art Supplies	3,193.30	-	-	-	-	-	-	3,193.30	3,193.30
Paper Supplies	7,559.41	-	-	-	-	-	-	7,559.41	7,559.41
Spanish Supplies	4,384.52	-	-	-	-	-	-	4,384.52	4,384.52
Student-Paid Supplies	10,197.49	-	-	-	-	-	-	10,197.49	10,197.49
Science Supplies	5,800.58	-	-	-	-	-	-	5,800.58	5,800.58
Social Studies Supplies	1,045.04	-	-	-	-	-	-	1,045.04	1,045.04
English Language Arts Supplies	9,002.10	-	-	-	-	-	-	9,002.10	9,002.10
Math Supplies	2,245.22	-	-	-	-	-	-	2,245.22	2,245.22
Supplies - Other	8,361.91	-	-	-	-	-	-	8,361.91	8,361.91
Textbooks	9,736.70	-	-	-	-	-	-	9,736.70	9,736.70
Library Books	4,007.49	-	-	-	-	-	-	4,007.49	4,007.49
Periodicals	186.50	-	-	-	-	-	-	186.50	186.50
Fuel	-	589.15	-	13,197.51	-	-	-	13,786.66	13,786.66
Natural Gas	756.79	-	-	-	-	-	-	756.79	756.79
Electricity	38,541.15	-	-	-	-	-	-	38,541.15	38,541.15
Other Supplies	9,428.14	-	-	2,848.75	-	-	-	12,276.89	12,276.89
Total Supplies	135,738.03	21,771.64	-	17,289.64	-	-	-	174,799.31	174,799.31
Capital Outlay									
Capital Outlay	9,738.17	149,754.60	-	-	-	-	-	159,492.77	159,492.77
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	9,738.17	149,754.60	-	-	-	-	-	159,492.77	159,492.77

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED OCTOBER 31, 2014

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Other									
Principal	-	-	312.30	-	-	-	-	-	312.30
Interest	-	-	-	-	-	-	-	-	-
Dues and Fees	3,359.75	-	-	277.00	-	-	-	3,636.75	3,636.75
Tuition	109,748.59	-	-	-	-	-	-	109,748.59	109,748.59
Miscellaneous Objects	46,907.53	-	-	-	-	-	-	46,907.53	46,907.53
Total Other	160,015.87	-	312.30	277.00	-	-	-	160,292.87	160,605.17
Total Non-Capitalized Equipment	6,734.75	-	-	3,000.00	-	-	-	9,734.75	9,734.75
Total Termination Benefits	77,629.45	-	-	-	-	-	-	77,629.45	77,629.45
Total Expenditures	2,241,347.65	278,697.18	312.30	138,333.12	88,105.55	-	-	2,746,483.50	2,746,795.80
Excess (deficiency) of revenues over expenditures	(1,924,888.66)	(177,070.56)	(312.30)	(122,674.74)	(81,833.24)	-	0.04	(2,306,467.16)	(2,306,779.46)
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
State "On Behalf" Payments	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,924,888.66)	(177,070.56)	(312.30)	(122,674.74)	(81,833.24)	-	0.04	(2,306,467.16)	(2,306,779.46)
Fund Balance: 09/30/2014	21,541,273.93	2,094,145.19	(84,449.51)	1,573,450.93	835,922.46	-	520,342.82	26,565,135.33	26,480,685.82
Fund Balance: 10/31/2014	\$ 19,616,385.27	\$ 1,917,074.63	\$ (84,761.81)	\$ 1,450,776.19	\$ 754,089.22	\$ -	\$ 520,342.86	\$ 24,258,668.17	\$ 24,173,906.36

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
 STATEMENT OF FINANCIAL POSITION
 ALL FUNDS
 OCTOBER 31, 2014

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	Total Operating	Total All Funds
ASSETS									
US Bank - AP	144,591.23	7.90	(84,761.81)	114.56	138.86	-	-	144,852.55	60,090.74
US Bank - Payroll	8,004.83	351.02	-	691.39	-	-	-	9,047.24	9,047.24
US Bank - RevTrak	67,440.60	-	-	-	-	-	-	67,440.60	67,440.60
PMA - LIQ	50,216.68	-	-	-	-	-	-	50,216.68	50,216.68
PMA - MAX	946.42	338,656.30	-	34,808.02	280,412.88	-	1,627.62	656,451.24	656,451.24
PMA - Fixed Rate Investments	19,171,857.61	1,577,079.44	-	1,415,162.22	473,537.48	-	518,715.24	23,156,351.99	23,156,351.99
IIIT	19,355.62	-	-	-	-	-	-	19,355.62	19,355.62
Bank Financial	88,981.87	-	-	-	-	-	-	88,981.87	88,981.87
Imprest Fund	44,500.00	-	-	-	-	-	-	44,500.00	44,500.00
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	19,596,394.86	1,916,094.66	(84,761.81)	1,450,776.19	754,089.22	-	520,342.86	24,237,697.79	24,152,935.98
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	1,208.00	-	-	-	-	-	-	1,208.00	1,208.00
Dental Insurance Payable	(8,430.74)	-	-	-	-	-	-	(8,430.74)	(8,430.74)
Flex Spending Account Payable	(11,013.71)	-	-	-	-	-	-	(11,013.71)	(11,013.71)
Tech Program Receivable	(1,753.96)	(979.97)	-	-	-	-	-	(2,733.93)	(2,733.93)
Total Liabilities	(19,990.41)	(979.97)	-	-	-	-	-	(20,970.38)	(20,970.38)
FUND BALANCE									
Fund Balance	19,616,385.27	1,917,074.63	(84,761.81)	1,450,776.19	754,089.22	-	520,342.86	24,258,668.17	24,173,906.36
Total Fund Balance	19,616,385.27	1,917,074.63	(84,761.81)	1,450,776.19	754,089.22	-	520,342.86	24,258,668.17	24,173,906.36
TOTAL LIABILITIES & FUND BALANCE	19,596,394.86	1,916,094.66	(84,761.81)	1,450,776.19	754,089.22	-	520,342.86	24,237,697.79	24,152,935.98

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
TREASURER'S REPORT
ALL FUNDS
OCTOBER 30, 2014

CASH BALANCE PER BOOKS

Educational Fund	19,596,394.86
Operations and Maintenance	1,916,094.66
Debt Service Fund	(84,761.81)
Transportation Fund	1,450,776.19
Retirement Fund	754,089.22
Capital Projects Fund	-
Working Cash Fund	<u>520,342.86</u>
TOTALS:	<u>\$ 24,152,935.98</u>

BANK BALANCES & INVESTMENTS

US Bank - AP	
Statement Balance	154,942.69
Less: Outstanding Checks	<u>94,851.95</u>
	\$ 60,090.74
US Bank - Payroll	
Statement Balance	16,352.01
Less: Outstanding Checks	<u>7,304.77</u>
	\$ 9,047.24
US Bank - Other	
RevTrak Account Balance	\$ 67,440.60
Imprest	44,500.00
Petty Cash	<u>500.00</u>
	112,440.60
PMA Financial Network	
ISDLAF - LIQ	50,216.68
ISDLAF - MAX	656,451.24
Fixed Rate Investments	<u>23,156,351.99</u>
	\$ 23,863,019.91
Illinois Inst Investors Trust	
CMF	19,355.62
Bank Financial	
Money Market	<u>88,981.87</u>
TOTALS:	<u>\$ 24,152,935.98</u>

Certified by:



Dan Stanley, Treasurer

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
STATEMENT OF FINANCIAL ACTIVITY
ACTIVITY FUNDS
MONTH ENDED OCT 31, 2014

Account	Beginning Balance	Deposits	Withdrawals	Ending Balance
Bank Interest	177.33	6.51	(12.95)	170.89
District Convenience	124.63			124.63
DW - Convenience	1,010.15	726.81	(661.33)	1,075.63
DW - NJHS	1,443.93			1,443.93
DW - Scholarship	1,571.63			1,571.63
DW - Student Council	5,709.19	48.00	(864.00)	4,893.19
DW - Toys for Tots	214.58			214.58
DW - Wright Track Club	38.33	270.00	(270.00)	38.33
DW - Yearbook	30,343.58	270.00		30,613.58
HD - Convenience	127.99	680.00		807.99
HD - Student Council	2,974.75			2,974.75
HD - Yearbook	20,637.86	60.00		20,697.86
SP - Convenience	67.17	2,000.00		2,067.17
SP - Yearbook	11,738.19	220.00		11,958.19
Total Accounts	76,179.31	4,281.32	(1,808.28)	78,652.35

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
INVESTMENT PORTFOLIO
OCTOBER 31, 2014

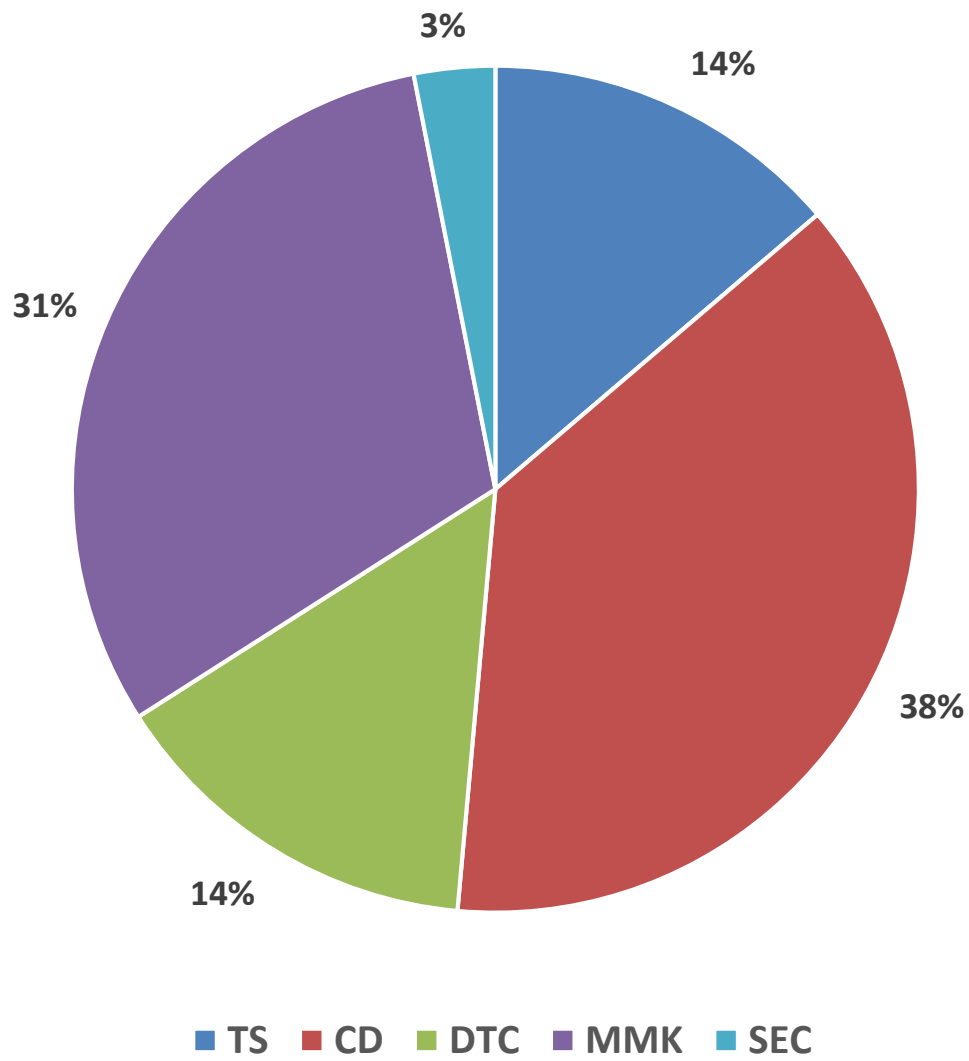
Investment Type	Settle Date	Maturity Date	# of Days	Institution	Cost	Rate
Money Market	10/31/2014	10/31/2014		ISDLAF+ LIQ Account	50,216.68	0.010%
Money Market	10/31/2014	10/31/2014		Illinois Portfolio, IIIT Class	19,355.62	0.020%
Money Market	10/31/2014	10/31/2014		ISDLAF+ MAX Account	656,451.24	0.040%
Money Market	10/31/2014	10/31/2014		Bank Financial Public Funds	88,981.87	0.200%
Money Market	10/31/2014	10/31/2014		Savings Deposit Account - RBS Citizens Bank	6,601,143.31	0.090%
Term Series	6/27/2014	11/24/2014	150	ISDLAF+ TERM SERIES	\$1,000,000.00	0.090%
DTC CD	12/5/2012	12/5/2014	730	Ally Bank Certificate of Deposit	\$248,234.10	0.702%
Certificate of Deposit	9/5/2014	2/2/2015	150	CITIBANK - IMMA TERM - L (2015)	\$1,100,000.00	0.100%
DTC CD	8/13/2014	2/11/2015	182	Bank of India Certificate of Deposit	\$249,060.62	0.301%
DTC CD	8/13/2014	2/17/2015	188	Investors Bank (mhc) Certificate of Deposit	\$249,253.65	0.100%
Certificate of Deposit	9/11/2014	2/18/2015	160	LANDMARK COMMUNITY BANK	\$249,800.00	0.100%
Certificate of Deposit	9/11/2014	2/18/2015	160	BAR HARBOR BANK & TRUST	\$149,680.00	0.101%
Certificate of Deposit	9/11/2014	2/18/2015	160	STATE BANK OF NEW RICHLAND	\$200,920.00	0.100%
Certificate of Deposit	9/11/2014	2/18/2015	160	TALMER BANK AND TRUST	\$249,800.00	0.101%
Certificate of Deposit	9/11/2014	2/18/2015	160	ASSOCIATED BANK, NA (N)	\$249,800.00	0.100%
Certificate of Deposit	7/31/2014	3/10/2015	222	BOFI FEDERAL BANK	\$249,800.00	0.110%
DTC CD	9/10/2014	3/10/2015	181	SANTANDER BANK, N.A. / SOVEREIGN BANK	\$249,246.06	0.201%
Certificate of Deposit	9/11/2014	3/10/2015	180	TEXAS CAPITAL BANK	\$249,800.00	0.110%
DTC CD	9/17/2014	3/17/2015	181	CITIZENS BANK, NA CD	\$249,246.13	0.151%
Certificate of Deposit	9/26/2014	3/25/2015	180	STERNS BANK NA (N)	\$249,800.00	0.143%
Certificate of Deposit	6/5/2014	3/26/2015	294	IDB BANK- NY	\$249,700.00	0.143%
Certificate of Deposit	6/5/2014	3/26/2015	294	AFFILIATED BANK	\$249,700.00	0.143%
Certificate of Deposit	6/5/2014	3/26/2015	294	ENERBANK USA	\$249,600.00	0.150%
Certificate of Deposit	6/5/2014	3/26/2015	294	BANK OF THE OZARKS	\$249,600.00	0.156%
Certificate of Deposit	9/30/2014	3/30/2015	181	CITIZENS BANK OF PENNSYLVANIA CD	\$249,246.13	0.151%
Certificate of Deposit	2/26/2014	4/10/2015	408	SONABANK	\$249,300.00	0.250%
Certificate of Deposit	2/26/2014	4/10/2015	408	REPUBLIC BANK OF CHICAGO	\$248,700.00	0.250%
Certificate of Deposit	9/4/2014	4/10/2015	218	WESTERN ALLIANCE BANK / TORREY PINE	\$149,000.00	0.100%
Certificate of Deposit	9/4/2014	4/10/2015	218	THE FIRST, NA	\$249,800.00	0.101%
Certificate of Deposit	6/5/2014	4/22/2015	321	ORRSTOWN BANK	\$201,900.00	0.150%
Certificate of Deposit	6/5/2014	4/22/2015	321	BANCO POPULAR NORTH AMERICA	\$82,600.00	0.150%
Certificate of Deposit	6/5/2014	4/22/2015	321	BANCO POPULAR NORTH AMERICA	\$83,000.00	0.150%
Certificate of Deposit	6/5/2014	4/22/2015	321	BANCO POPULAR NORTH AMERICA	\$84,000.00	0.150%
Certificate of Deposit	6/5/2014	4/22/2015	321	BANK OF CHINA	\$249,600.00	0.157%
Certificate of Deposit	6/5/2014	4/22/2015	321	FAR EAST NATIONAL BANK	\$249,500.00	0.200%
Certificate of Deposit	6/5/2014	4/22/2015	321	ONEWEST BANK, NA	\$249,400.00	0.270%
Certificate of Deposit	9/4/2014	4/22/2015	230	BAR HARBOR BANK & TRUST	\$100,000.00	0.100%
Certificate of Deposit	9/4/2014	4/22/2015	230	WESTERN ALLIANCE BANK / TORREY PINE	\$100,000.00	0.100%
Term Series	9/26/2014	4/29/2015	215	ISDLAF+ TERM SERIES	\$1,500,000.00	0.110%
Term Series	6/13/2014	5/11/2015	332	ISDLAF+ TERM SERIES	\$800,000.00	0.160%
Certificate of Deposit	6/6/2013	6/8/2015	732	FIRST CAPITAL BANK	\$248,500.00	0.300%
Certificate of Deposit	6/6/2013	6/8/2015	732	FIFTH THIRD BANK	\$248,100.00	0.368%
Certificate of Deposit	6/10/2013	6/10/2015	730	VIRGINIA HERITAGE BANK	\$248,000.00	0.398%
Certificate of Deposit	6/12/2014	6/12/2015	365	UNITY NATIONAL BANK OF HOUSTON	\$249,400.00	0.212%
Certificate of Deposit	6/12/2014	6/12/2015	365	KANSAS STATE BANK OF MANHATTAN	\$249,300.00	0.243%
DTC CD	6/24/2014	6/24/2015	365	Bank Of Baroda Certificate of Deposit	\$249,496.45	0.200%
DTC CD	6/24/2013	6/24/2015	730	State Bank Of India NY Certificate of Deposit	\$249,237.36	0.552%
Certificate of Deposit	9/26/2014	7/10/2015	287	BANK OF EAST ASIA	\$249,600.00	0.200%
Certificate of Deposit	9/26/2014	7/10/2015	287	SAFRA NATIONAL BANK OF NEW YORK	\$249,700.00	0.143%
Certificate of Deposit	9/26/2014	7/10/2015	287	PLAINSCAPITAL BANK	\$249,700.00	0.150%
DTC CD	10/17/2014	7/22/2015	278	BREMER BANK, NA	\$249,700.00	0.150%
Certificate of Deposit	6/12/2014	12/9/2015	545	MIDLAND STATES BANK	\$51,300.00	0.205%
Certificate of Deposit	6/12/2014	12/9/2015	545	ROCKFORD B&T	\$248,700.00	0.343%
DTC CD	9/17/2014	3/17/2016	547	CAPITAL ONE BANK (USA), na	\$249,492.18	0.418%
DTC CD	9/19/2014	9/19/2016	731	BMW BANK OF NORTH AMERICA CD	\$248,232.71	0.903%
DTC CD	6/11/2014	6/12/2017	1097	Discover Bank Certificate of Deposit	\$248,710.21	1.003%
DTC CD	6/11/2014	6/12/2017	1097	Goldman Sachs Bank USA Certificate of Deposit	\$248,710.21	1.003%
Certificate of Deposit	9/26/2014	9/26/2017	1096	BANK OF THE WEST	\$241,800.00	1.119%
Security	9/26/2014	6/13/2018	1356	Federal Home Loan Mortgage Corporation Note	\$243,109.87	1.260%
DTC CD	10/1/2014	10/1/2018	1461	Sallie Mae Bank Certificate of Deposit	\$247,883.90	1.807%
Security	6/5/2014	5/30/2019	1820	Federal Home Loan Mortgage Corporation Note	\$499,392.93	1.564%
DTC CD	10/17/2014	10/2/2019	1811	American Express Bank Certificate of Deposit	\$248,056.17	2.060%
					23,971,357.40	

Weighted Yield **0.892%**
Weighted Maturity **315.63**

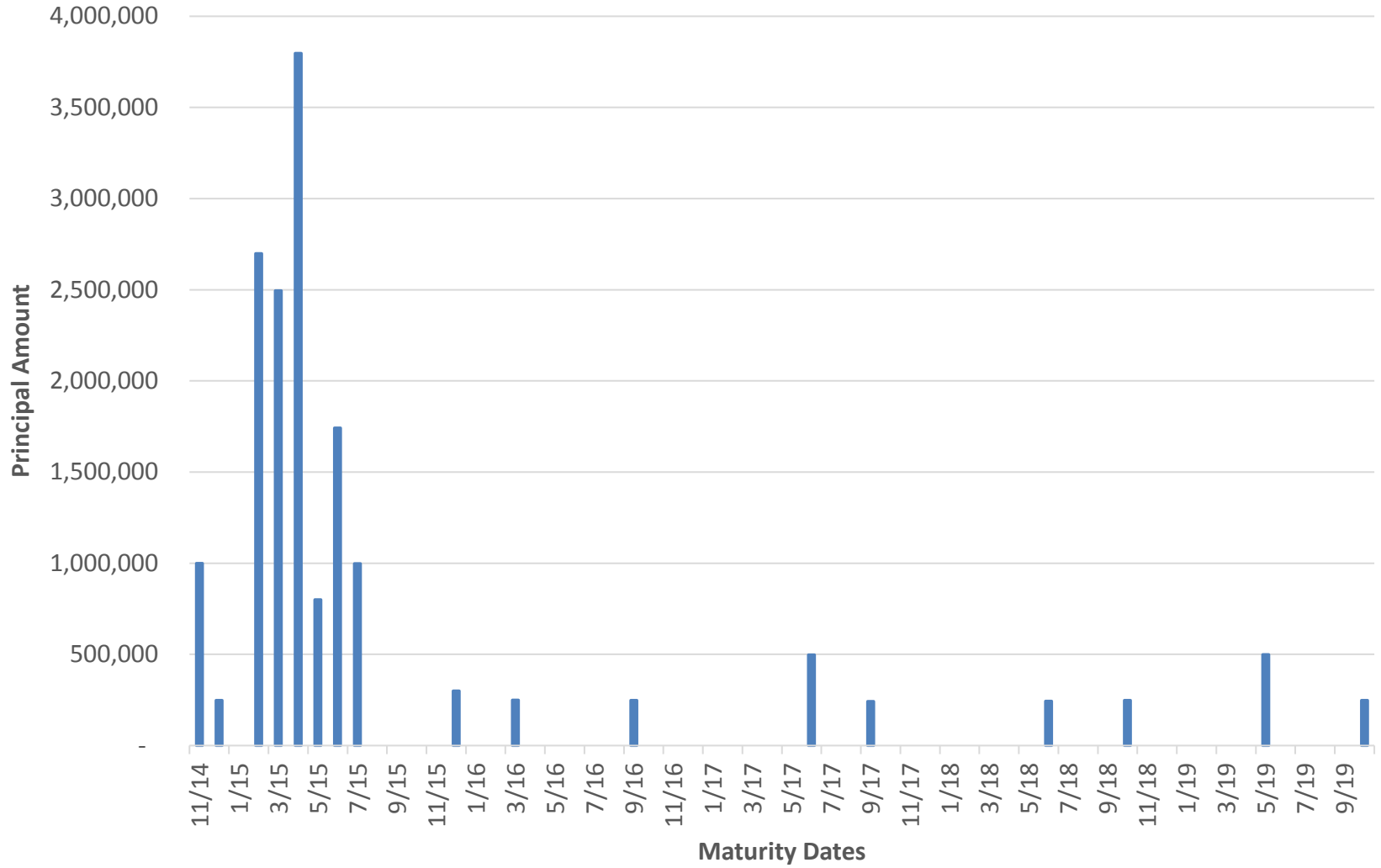
LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

INVESTMENT TYPE

OCTOBER 31, 2014

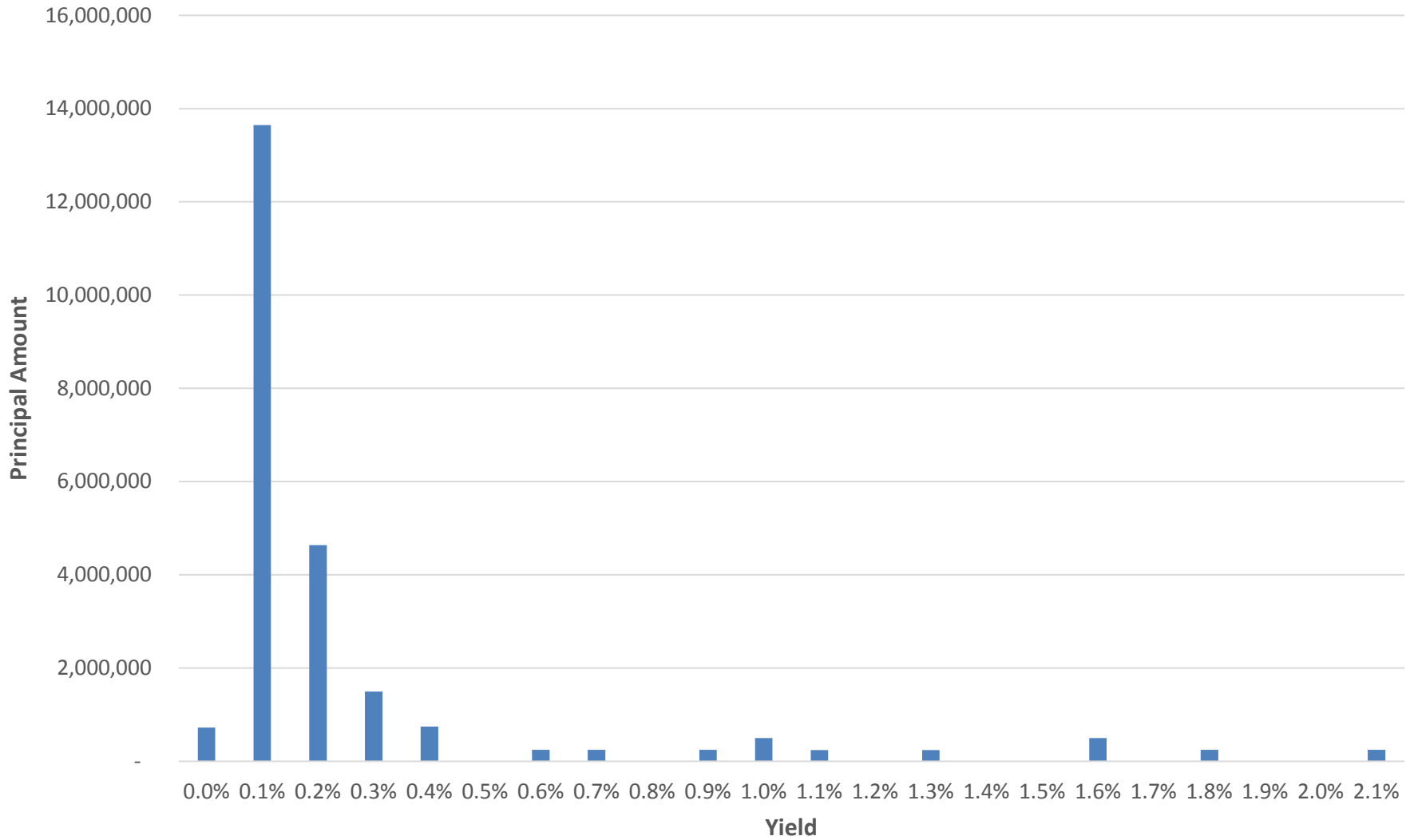


LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
MATURITY DATES
OCTOBER 31, 2014



LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
INTEREST RATES
OCTOBER 31, 2014

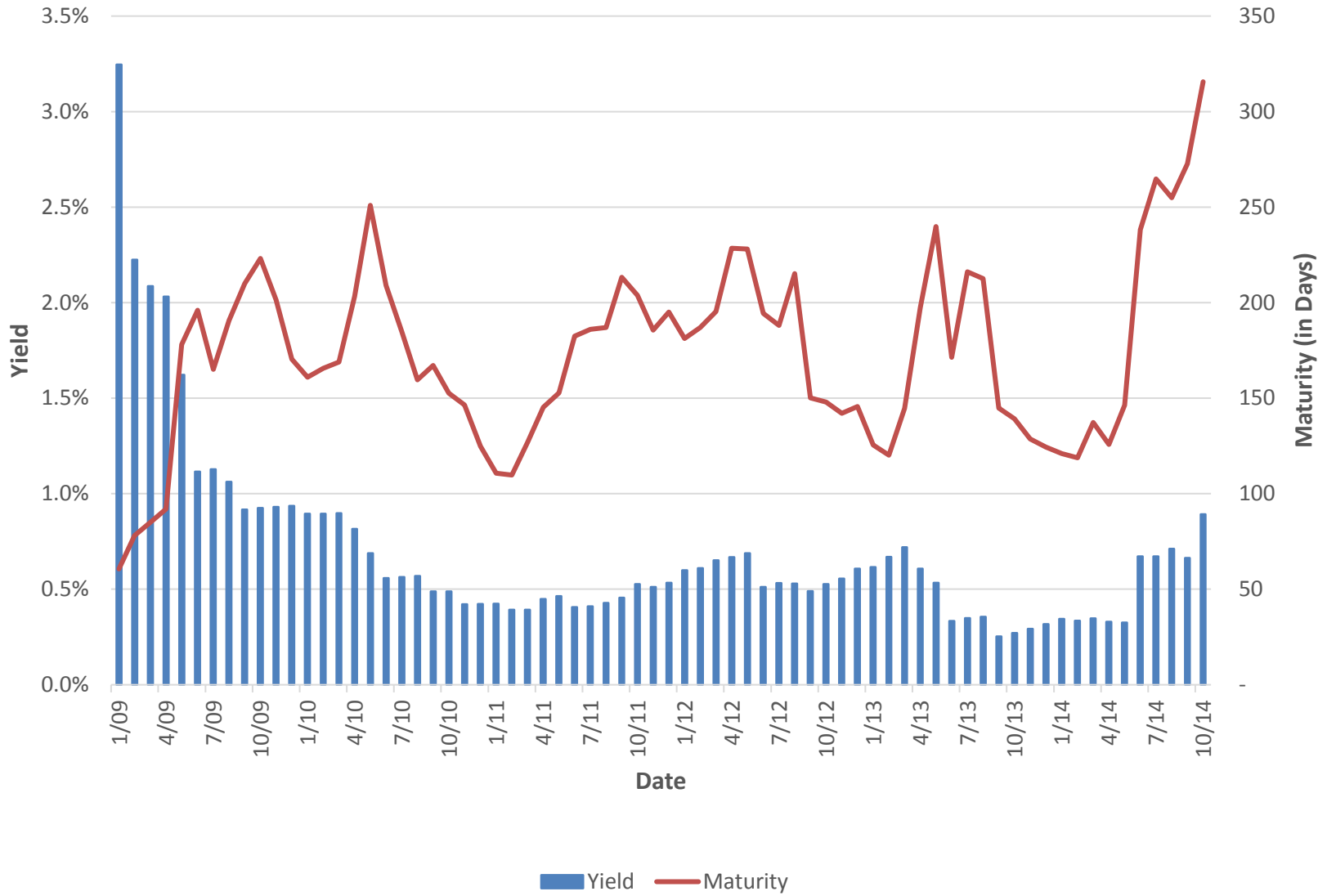
133



LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

YIELD VS. MATURITY HISTORY

134





Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Katie Reynolds
CC: Dr. Scott Warren
Date: November 12, 2014
Re: District and School Report Cards

The Illinois State Board of Education annually releases District and School Report Cards containing student demographic and academic performance results. In addition, the report cards provide:

- Information on student academic growth and school performance trends.
- Information on athletic, extra curricular and after-school programs.
- Summary data from the new Illinois 5Essentials Survey.

The Report Card, is available in two formats:

- An online Report Card with an interactive tool for exploring school performance data. The tool includes simple, intuitive displays as well as detailed data views and descriptions for each school and district. The online Report Card will continue to offer information on student demographics and performance. The website address is <http://iirc.niu.edu/Default.aspx>
- An At-A-Glance Report Card will offer a two-page snapshot that can be downloaded from the online Report Card

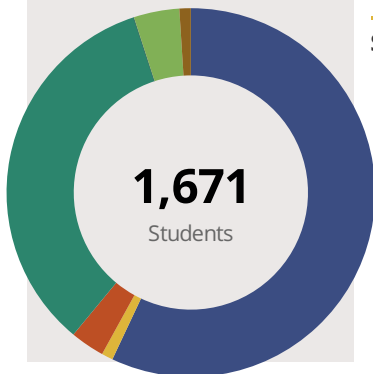
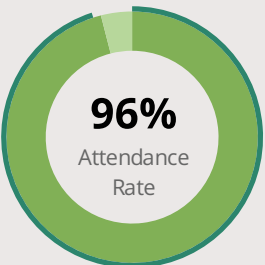
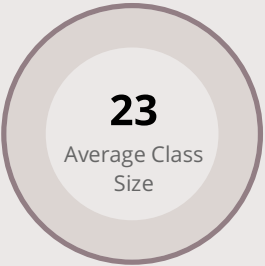
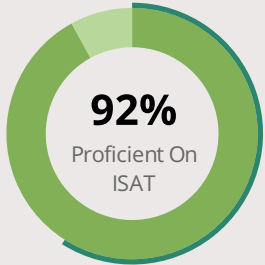
Copies of the district and each school's school At-A-Glance are attached for your review.

LINCOLNSHIRE-PRAIRIEVIEW SD 103

1370 N RIVERWOODS RD LINCOLNSHIRE, IL 60069 2402 (847) 295-4030

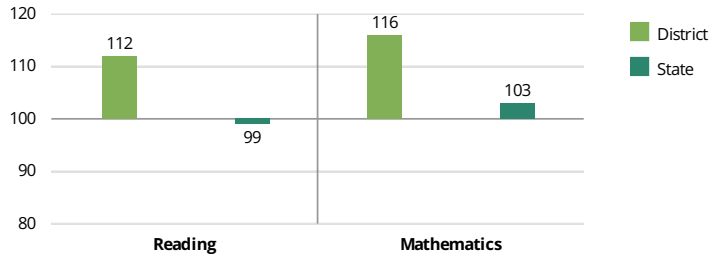
Grades: P-8
Superintendent: Dr.Scott Warren

FAST FACTS



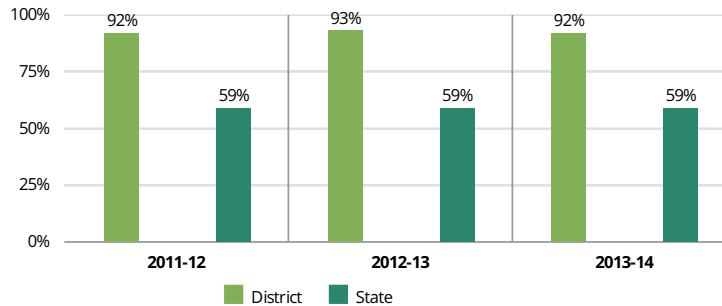
Academic Growth

To measure the amount of academic growth a school's students demonstrate, Illinois compares students' performance on the ISAT from one year to the next. Scores over 100 indicate that students are improving relative to their grade level, for example by moving from Below Standards to Meets Standards.



Academic Success

The percentage of students who meet or exceed standards on the Illinois Standards Achievement Test (ISAT).



Student Characteristics

White	57%	Low Income	1%
Black	1%	English Learners	7%
Hispanic	3%	With Disabilities	13%
Asian	34%	Homeless	0%
American Indian	0%		
Multiracial	4%		
Pacific Islander	1%		

School Environment



The **5Essentials Survey** allows students in grades 6-12 and all teachers to share their perspectives on essential conditions for learning. The anonymous survey consists of 5 components.

- Most implementation
- More implementation
- Average implementation
- Less implementation
- Least implementation
- Not Applicable/Low Response

Response Rates

100% of schools have at least a 50% response rate

Effective Leaders

Do principals and teachers implement a shared vision for success?

Collaborative Teachers

Do teachers collaborate to promote professional growth?

Ambitious Instruction

Are the classes challenging and engaging?

Supportive Environment

Is the school safe, demanding, and supportive?

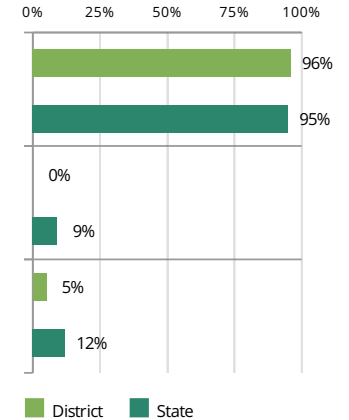
Involved Families

Does the entire staff build strong external relationships?

Student Attendance and Mobility

Attendance Rate

Rate at which students are present, not including excused or unexcused absences



Chronic Truancy Rate

Percentage of students who have been absent without valid reasons for 5% or more of regular school days

Student Mobility

Percentage of students who transfer in or out of the school during the school year, not including graduates



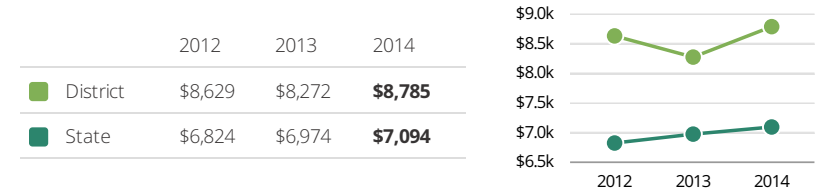
LINCOLNSHIRE-PRAIRIEVIEW SD 103

Schools in District

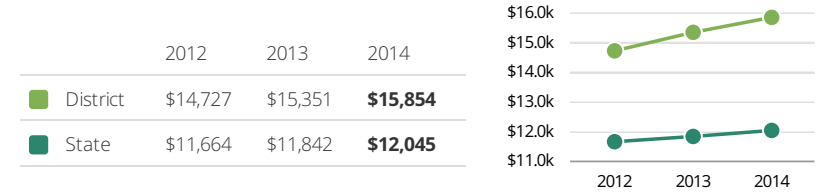
School Name	Grades	% Proficient	School Name	Grades	% Proficient
HALF DAY SCHOOL	3-4	91.8%	DANIEL WRIGHT JR HIGH SCHOOL	5-8	91.4%
LAURA B SPRAGUE SCHOOL	P-2	-			

District Finance

Instructional Spending per Pupil includes only the activities directly dealing with the teaching of students or the interaction between teachers and students.



Operational Spending per Pupil includes all costs for overall operations in this district, including Instructional Spending, but excluding summer school, adult education, capital expenditures, and long-term debt payments.



Educator Measures

In the last six years, schools in this district have been led by an average of **2 principals** per school. In the last three years, an average of **88% of teachers** return to the same school from one year to the next.

Measures of teacher attendance and proficiency will be added to this report in 2015.

FOR MORE INFORMATION

Visit IllinoisReportCard.com to see additional details about each item of information for this school. There you will find charts spanning multiple years, detailed explanations, resources, more of the school's programs and activities, and powerful tools that let you dig deeper into data.

Most of this data has been collected by ISBE from school districts through data systems. Some information, such as the School Highlights, is entered directly by principals and can be updated throughout the year.



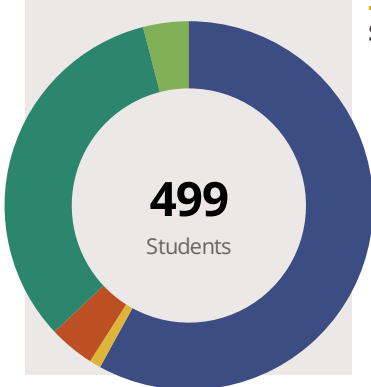
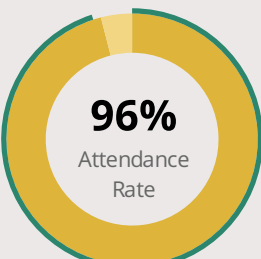
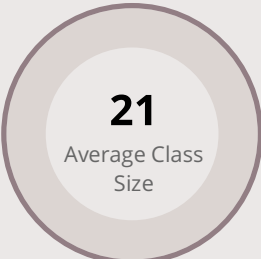
LAURA B SPRAGUE SCHOOL

2425 RIVERWOODS RD LINCOLNSHIRE, IL 60069 3249 (847) 295-4030

Grades: P-2
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

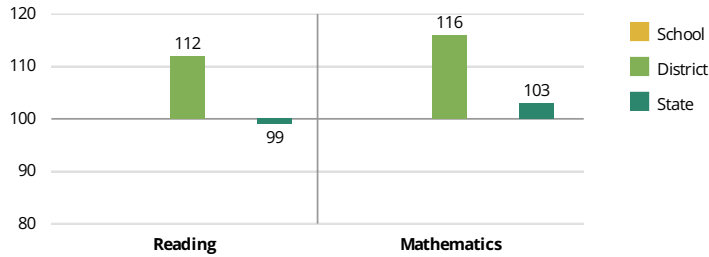
Principal: Mrs.Christine Adler
Superintendent: Dr.Scott Warren

FAST FACTS



Academic Growth

To measure the amount of academic growth a school's students demonstrate, Illinois compares students' performance on the ISAT from one year to the next. Scores over 100 indicate that students are improving relative to their grade level, for example by moving from Below Standards to Meets Standards.



Academic Success

	School	District	State
ISAT % Meets or Exceeds	-	-	-
PSAE % Meets or Exceeds	-	-	-
Graduation Rate	-	-	86%
Post Secondary Enrollment	-	-	70%
Ready for College Coursework	-	-	46%

ISAT and PSAE show the percentage of students who meet or exceed state standards on these achievement tests.

Graduation Rate is the percentage of students who graduate within 4 years.

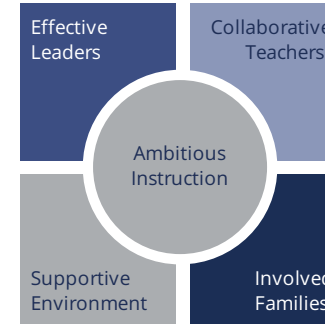
Post-Secondary Enrollment is the percentage of students who enroll at colleges and universities.

Ready for College Coursework is determined by ACT benchmarks.

Student Characteristics

White	58%	Low Income	1%
Black	1%	English Learners	13%
Hispanic	4%	With Disabilities	15%
Asian	33%	Homeless	0%
American Indian	0%		
Multiracial	4%		
Pacific Islander	0%		

School Environment



The **5Essentials Survey** allows students in grades 6-12 and all teachers to share their perspectives on essential conditions for learning. The anonymous survey consists of 5 components.

■ Most implementation
■ More implementation
■ Average implementation
■ Less implementation
■ Least implementation
■ Not Applicable/Low Response

Response Rates

Students	-
Teachers	89%

More Effective Leaders

Do principals and teachers implement a shared vision for success?

Average Collaborative Teachers

Do teachers collaborate to promote professional growth?

- Ambitious Instruction

Are the classes challenging and engaging?

- Supportive Environment

Is the school safe, demanding, and supportive?

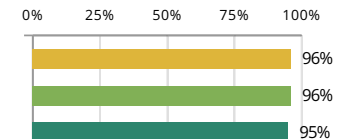
Most Involved Families

Does the entire staff build strong external relationships?

Student Attendance and Mobility

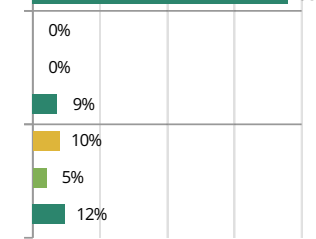
Attendance Rate

Rate at which students are present, not including excused or unexcused absences



Chronic Truancy Rate

Percentage of students who have been absent without valid reasons for 5% or more of regular school days



Student Mobility

Percentage of students who transfer in or out of the school during the school year, not including graduates





LAURA B SPRAGUE SCHOOL

School Highlights

Academic Courses

Enrichment Learning Model, General Art, General Music, Spanish Conversation and Culture, Summer School, Title 1 Programs

Career Development Courses and Programs

Physical Education, Health and Wellness

Health Education Courses, Physical Education

Athletics

Other Programs and Activities

After School Activities Program, After School Care, Before School Care, Conflict Resolution, Family Nights, Mentoring Program, Parent Associations, Yearbook Club

School Personnel Resources

English as a Second Language Teacher, Librarian/Media Specialist, Paraprofessional, Pre-Kindergarten Teacher, Reading Specialist, School Psychologist, School Social Worker, Special Education Teacher, Speech Language Pathologist-non teaching, Technology Specialist

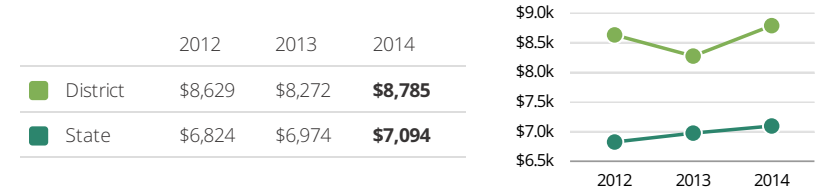
School Awards

A-Day-Made-Better Award, Golden Apple Award, Twenty three District 103 National Board Certified Teachers, Academic Excellence Award/Illinois Honor Roll School, Blue Ribbon Award Winning School, Blue Ribbon Health and P.E. Award Winning School, Bright Red Apple Award for Educational Excellence

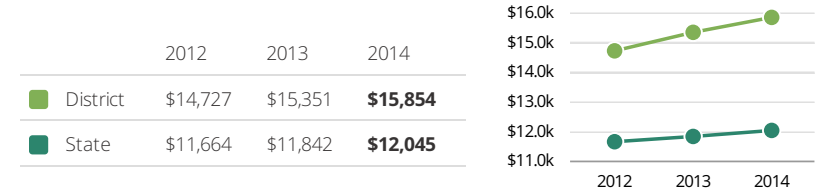
Facilities

District Finance

Instructional Spending per Pupil includes only the activities directly dealing with the teaching of students or the interaction between teachers and students.



Operational Spending per Pupil includes all costs for overall operations in this school's district, including Instructional Spending, but excluding summer school, adult education, capital expenditures, and long-term debt payments.



Educator Measures

In the last six years, **1 principal** have led this school. In the last three years, an average of **91% of teachers** return to this school from one year to the next.

Measures of teacher attendance and proficiency will be added to this report in 2015.

FOR MORE INFORMATION

Visit IllinoisReportCard.com to see additional details about each item of information for this school. There you will find charts spanning multiple years, detailed explanations, resources, more of the school's programs and activities, and powerful tools that let you dig deeper into data.

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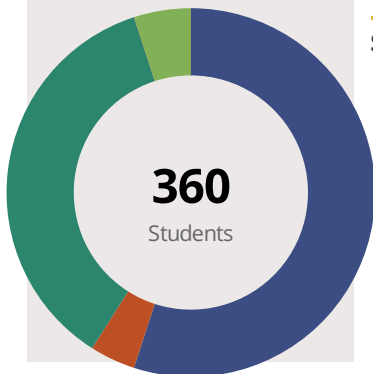
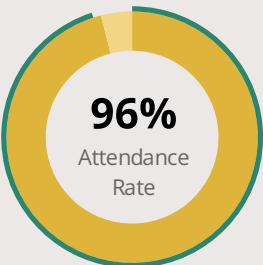
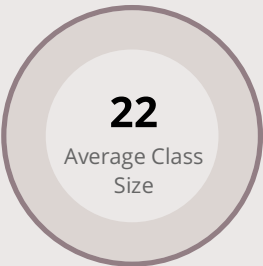
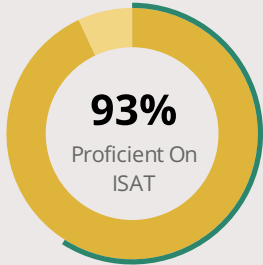
HALF DAY SCHOOL

239 OLDE HALF DAY RD LINCOLNSHIRE, IL 60069 2906 (847) 634-6463

Grades: 3-4
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

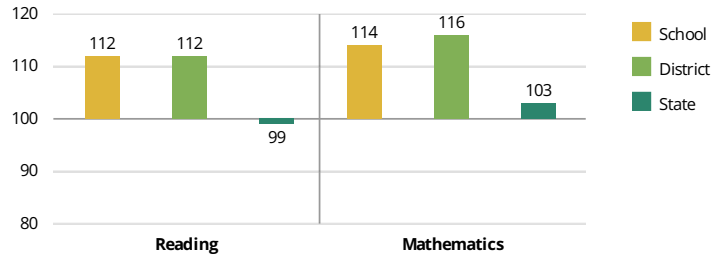
Principal: Mrs.Jill Mau
Superintendent: Dr.Scott Warren

FAST FACTS



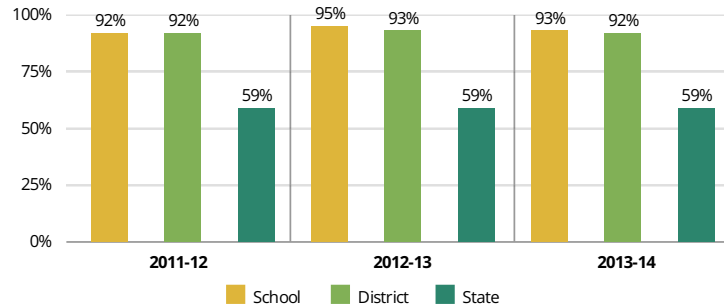
Academic Growth

To measure the amount of academic growth a school's students demonstrate, Illinois compares students' performance on the ISAT from one year to the next. Scores over 100 indicate that students are improving relative to their grade level, for example by moving from Below Standards to Meets Standards.



Academic Success

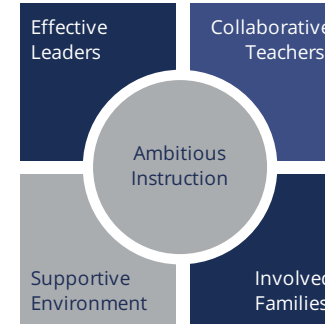
The percentage of students who meet or exceed standards on the Illinois Standards Achievement Test (ISAT).



Student Characteristics

White	55%	Low Income	1%
Black	0%	English Learners	7%
Hispanic	4%	With Disabilities	12%
Asian	36%	Homeless	0%
American Indian	0%		
Multiracial	5%		
Pacific Islander	0%		

School Environment



The **5Essentials Survey** allows students in grades 6-12 and all teachers to share their perspectives on essential conditions for learning. The anonymous survey consists of 5 components.

- Most implementation
- More implementation
- Average implementation
- Less implementation
- Least implementation
- Not Applicable/Low Response

Response Rates

Students	-
Teachers	90%

Most Effective Leaders

Do principals and teachers implement a shared vision for success?

More Collaborative Teachers

Do teachers collaborate to promote professional growth?

- Ambitious Instruction

Are the classes challenging and engaging?

- Supportive Environment

Is the school safe, demanding, and supportive?

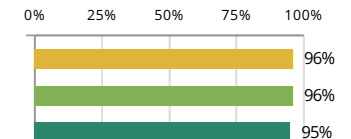
Most Involved Families

Does the entire staff build strong external relationships?

Student Attendance and Mobility

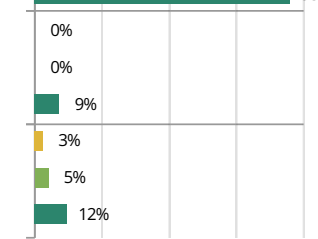
Attendance Rate

Rate at which students are present, not including excused or unexcused absences



Chronic Truancy Rate

Percentage of students who have been absent without valid reasons for 5% or more of regular school days



Student Mobility

Percentage of students who transfer in or out of the school during the school year, not including graduates

School District State



HALF DAY SCHOOL

School Highlights

Academic Courses

Choir, Enrichment Learning Model, General Art, General Music, Orchestra, Spanish Conversation and Culture, Summer School, Title 1 Programs

Career Development Courses and Programs

Athletics

Physical Education, Health and Wellness

Health Education Courses, Physical Education

Other Programs and Activities

After School Activities Program, After School Care, Conflict Resolution, Family Nights, Mentoring Program, Musical, Parent Associations, Student Council/Government

School Personnel Resources

English as a Second Language Teacher, Librarian/Media Specialist, Paraprofessional, Reading Specialist, School Social Worker, Special Education Teacher, Speech Language Pathologist-non teaching, Technology Specialist

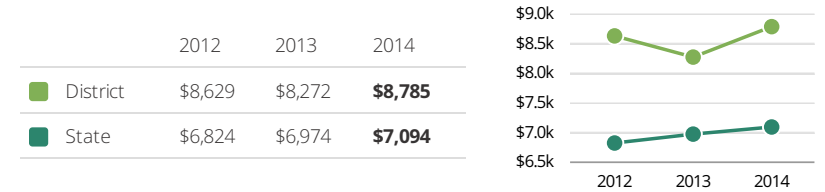
School Awards

2012 Academic Excellence Awards, 2012 SchoolSearch™ Bright A+ Award, 2013 Bright Red Apple™ Award for Educational Excellence, 23 District 103 Staff Members are National Board Certified, Blue Ribbon Award Winning School

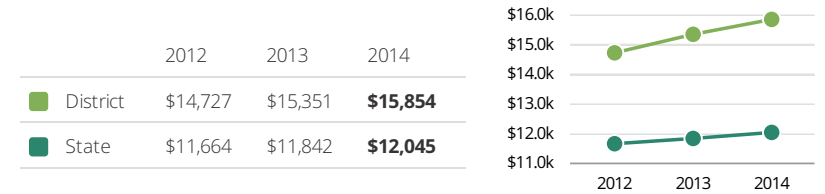
Facilities

District Finance

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Operational Spending per Pupil includes all costs for overall operations in this school's district, including Instructional Spending, but excluding summer school, adult education, capital expenditures, and long-term debt payments.



Educator Measures

In the last six years, **2 principals** have led this school. In the last three years, an average of **86% of teachers** return to this school from one year to the next.

Measures of teacher attendance and proficiency will be added to this report in 2015.

FOR MORE INFORMATION

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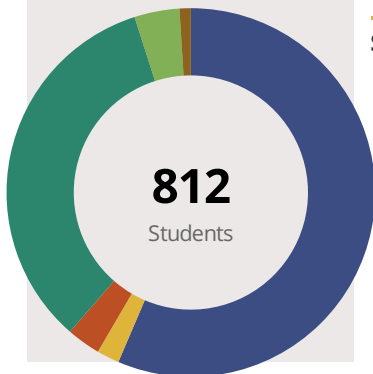
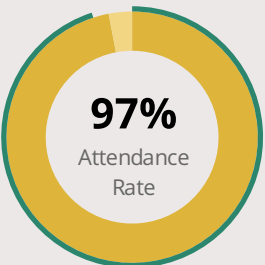
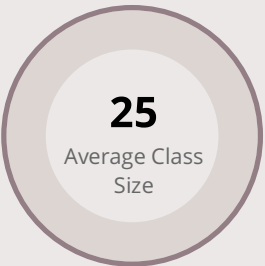
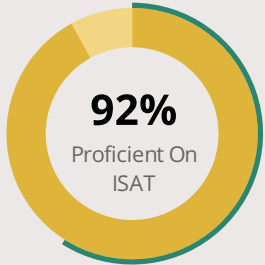
DANIEL WRIGHT JR HIGH SCHOOL

1370 N RIVERWOODS RD LINCOLNSHIRE, IL 60069 2402 (847) 295-1560

Grades: 5-8
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

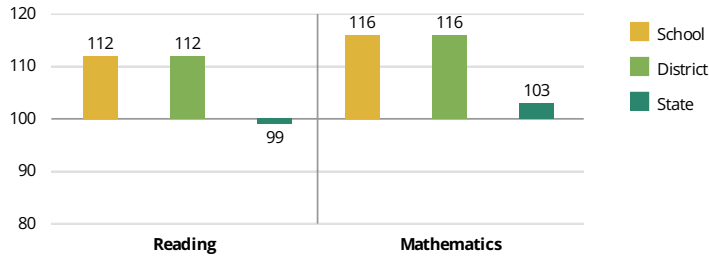
Principal: Mrs. Michelle Blackley
Superintendent: Dr. Scott Warren

FAST FACTS



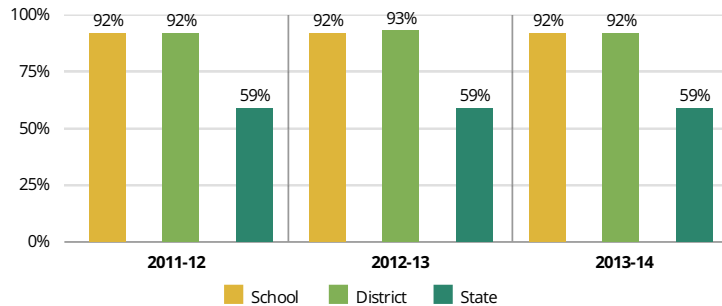
Academic Growth

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Academic Success

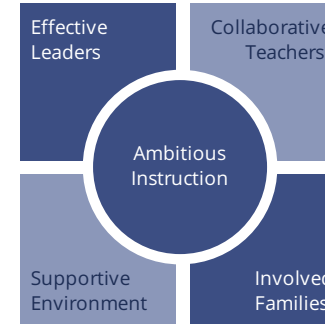
The percentage of students who meet or exceed standards on the Illinois Standards Achievement Test (ISAT).



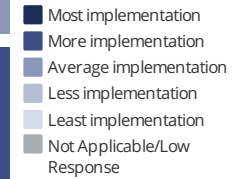
Student Characteristics

White	57%	Low Income	2%
Black	2%	English Learners	3%
Hispanic	3%	With Disabilities	13%
Asian	34%	Homeless	0%
American Indian	0%		
Multiracial	4%		
Pacific Islander	1%		

School Environment



The **5Essentials Survey** allows students in grades 6-12 and all teachers to share their perspectives on essential conditions for learning. The anonymous survey consists of 5 components.



Response Rates

Students	94%
Teachers	82%

More Effective Leaders

Do principals and teachers implement a shared vision for success?

Average Collaborative Teachers

Do teachers collaborate to promote professional growth?

More Ambitious Instruction

Are the classes challenging and engaging?

Average Supportive Environment

Is the school safe, demanding, and supportive?

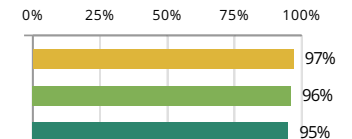
More Involved Families

Does the entire staff build strong external relationships?

Student Attendance and Mobility

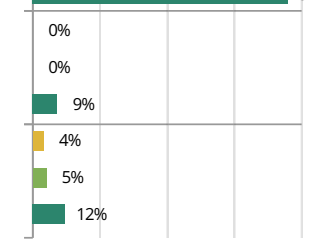
Attendance Rate

Rate at which students are present, not including excused or unexcused absences



Chronic Truancy Rate

Percentage of students who have been absent without valid reasons for 5% or more of regular school days



Student Mobility

Percentage of students who transfer in or out of the school during the school year, not including graduates





DANIEL WRIGHT JR HIGH SCHOOL

School Highlights

Academic Courses

7th Grade Algebra, 8th Grade Algebra, Band, Bilingual Support, Choir, Enrichment Learning Model, General Art, General Music, Home Economics/Family and Consumer Science, Orchestra, Peer Mentors, Spanish Conversation and Culture, Spanish I, Summer School, Theater, Title 1 Programs

Physical Education, Health and Wellness

Health, Health Education Courses, Nutrition, Physical Education

Other Programs and Activities

After School Care, Conflict Resolution, Family Nights, Homework Club, Math Club, Mentoring Program, National Junior Honor Society, Newspaper, Parent Associations, Reading Clubs, Scholastic Bowl, Science Olympiad, Student Council/Government, Tutoring Program, Yearbook Club

School Awards

Academic Excellence Award/Illinois Honor Roll School, Blue Ribbon Award Winning School, Blue Ribbon Health and P.E. Award Winning School, Bright Red Apple Award Winner for Educational Excellence, National Board Certification of Teachers, National Geographic Bee 2nd Place Winner, Patriot Middle School Conference Champions, School Search Bright A+ Award, Science Bowl National Winner, Science Olympiad 2nd Place Nationals

Career Development Courses and Programs

Athletics

Boy's Basketball, Boy's Cross Country, Boy's Soccer, Boy's Track & Field, Boy's Volleyball, Boy's Wrestling, Girl's Basketball, Girl's Competitive Cheerleading, Girl's Competitive Dance, Girl's Cross Country, Girl's Soccer, Girl's Track & Field, Girl's Volleyball

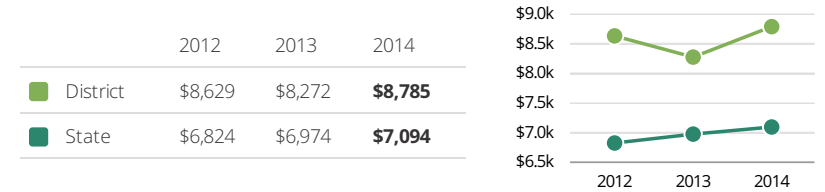
School Personnel Resources

English as a Second Language Teacher, Librarian/Media Specialist, Paraprofessional, Reading Specialist, School Nurse, School Psychologist, School Social Worker, Special Education Teacher, Speech Language Pathologist-non teaching, Technology Specialist

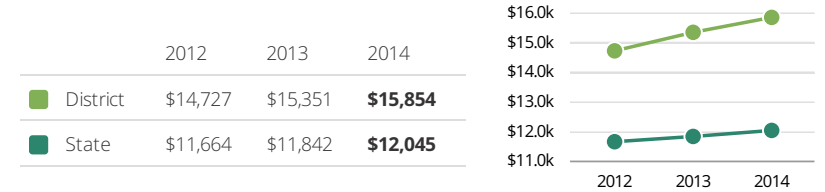
Facilities

District Finance

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Educator Measures

In the last six years, **2 principals** have led this school. In the last three years, an average of **88% of teachers** return to this school from one year to the next.

Measures of teacher attendance and proficiency will be added to this report in 2015.

FOR MORE INFORMATION

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Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Christine Adler
Date: November 14, 2014
Re: Sprague After School Activities

Sprague School was not able to secure any staff to offer After School Activities for Fall 2014, thus no sessions are being offered this first trimester.

**Half Day School
Fall After School Activities (ASA)
10/7 - 11/6**

Classes offered this fall

Tuesday

Kickball/Homerun Derby

Wednesday

Touch Football
Dodgeball

Thursday

Gym Games
Computer DesignBusters

Registration

All online with RevTrak

Communications

Website
News Post
Hawk Talk
Google Calendar
eNotice

HALF DAY SCHOOL

Kickball/Home Run Derby

Instructor: Mr. Miller

Day: Tuesday, October 7, October 14, October 21, October 28, and November 4.
Time: 3:30-4:30 pm
Cost: \$25.00

Course description: Have fun kicking the ball and running the bases trying to score runs for your team in kickball. Kick the ball or catch the ball and score points for your team playing home run derby. We will play inside and outside depending on weather!

Dodgeball

Instructor: Mr. Miller

Day: Wednesday, October 8, October 15, October 22, October 29, and November 5.
Time: 3:30-4:30 pm
Cost: \$25.00

Course description: Have fun throwing, dodging and catching balls while playing the game of dodgeball. We will play inside.

Touch Football

Instructor: Mr. Helstad

Day: Wednesday, October 8, October 15, October 22, October 29, and November 5.
Time: 3:30-4:30 pm
Cost: \$25.00

Course description: In Touch Football, we will practice skills from football like passing, catching and kicking as well as play touch football games each week.

After School Gym Games

Instructor: Mr. Helstad

Day: Thursday, October 9, October 16, October 23, October 30, and November 6.
Time: 3:30-4:30 pm
Cost: \$25.00

Course description: In After School Gym Games we will play games from our Gym class, like Home Run Derby, Football Derby and Bowling, as well as many more each week.

Computer Design Busters

Instructor: Mrs. Owens

Day: Thursday, October 9, October 16, October 23, October 30, and November 6.
Time: 3:30-4:30 pm
Cost: \$25.00

Course description: Do you like using computers, solving puzzles and creating? Have you ever wondered how your favorite apps were created and would you like to create your own?. We will do all of this and more.



Half Day School is part of Lincolnshire-Prairie View School District 103, a nationally recognized elementary district serving approximately 1,650 students from Early Childhood through eighth grade. More information about the school can be found on its website at www.hd.d103.org. For more information about the district, visit www.d103.org, call (847) 295-4030, or send an e-mail message to Ask103@d103.org. Like our page on Facebook at www.facebook.com/District103, and follow us on Twitter: <http://twitter.com/District103>.



Lincolnshire-Prairie View School District 103
Daniel Wright Junior High School
1370 N. Riverwoods Road • Lincolnshire, IL 60069
847/295-1560 • FAX 847/295-7136
www.dw.d103.org

Scott H. Warren, Ed.D.
Superintendent

Michelle Blackley
Principal

Julie Bodeen
Assistant Principal

Melody Littlefair
Assistant Principal

To: Board of Education

From: Michelle Blackley, Principal

Date: November 14, 2014

Subject: After School & Extra Curricular Activities

Daniel Wright Junior High School will not have any After School Activities scheduled for the 2014-15 school year due to past low enrollment. However, many of our students are involved in the wide variety of extracurricular activities that are offered at Daniel Wright, or in outside interests, which take place in the afternoon.

Currently, the extra curricular activities that are offered at Daniel Wright are: Student Council, Newspaper, Yearbook, Wright Track Club, Jazz Band, Battle of the Books, Math Team, National Junior Honor Society, Science Fair, Cheerleading, Poms, Chorus, Show Choir, Science Bowl, Science Olympiad, Scholastic Bowl, Geography Bee, Spelling Bee, Spring Musical, Boys and Girls soccer, cross country, basketball, volleyball, track and field and boys wrestling.



LINCOLNSHIRE - PRAIRIE VIEW SCHOOL DISTRICT 103

ENROLLMENT REPORT

October 30, 2014

Grade	June 2014 Enrollment	Current Enrollment	No. Core Academic Teachers/ FTE	Average Class Size	Lowest Class Size	Highest Class Size	Kasarda Report 2014-2015 "B" Projection	Kasarda Report 2014-2015 "C" Projection
Early Childhood	28	27	2 am/2 pm		3	12		
K (AM)	20	17	1	17.0	17	17		
K (PM)	20	18	1	18.0	18	18		
K (Full Day)	100	120	6	20.0	20	20	137	143
1	167	154	8	19.3	19	20	161	165
2	169	180	8	22.5	21	23	172	176
3	167	171	8	21.4	19	22	174	178
4	189	173	8	21.6	21	22	176	180
5	192	204	8	25.5	24	26	196	200
6	202	204	8	25.5	19	28	193	197
7	212	209	8.4	24.9	14	29	204	208
8	218	222	8.4	26.4	17	28	219	223
Sprague Total	504	517						
Half Day Total	356	344						
Daniel Wright Total	824	839						
SUBTOTAL	1,684	1,700					1,632	1,670
Special Ed Out of District:								
SEDOL/Public	2	2						
Consortium Placements	3	4						
Private Placements	2	3						
IAES								
CURRENT TOTAL	1,691	1,709						

2014-2015
 LINCOLNSHIRE - PRAIRIE VIEW
 SCHOOL DISTRICT 103

MONTHLY ENROLLMENT

<u>GRADE</u>	<u>6th Day</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY/JUNE</u>
Early Childhood	24	27	27							
K - AM	16	17	17							
K - PM	16	17	17							
K- Full Day	120	120	120							
1	152	154	154							
2	177	178	180							
3	172	171	171							
4	172	173	173							
5	203	203	204							
6	204	204	204							
7	209	209	209							
8	222	221	222							
Sprague	505	513	516							
Half Day	344	344	344							
Daniel Wright	838	837	839							
SUBTOTAL	1687	1,694	1,699	0	0	0	0	0	0	0
Special Ed.	9	9	9							
TOTAL	1696	1,703	1,708	0	0	0	0	0	0	0



Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Katie Reynolds, Assistant Superintendent of Teaching and Learning
Julie Postma, Director of Student Services
Mark Westhoff, Director of Technology
CC: Dr. Scott Warren
Date: November 13, 2014
Re: Executive Summary

Curriculum & Instruction

- On October 28th and 29th a district team comprised of administrators and teachers attended the first two days, of a six day Perfect Match workshop. The Perfect Match workshop is facilitated by the Illinois Resource Council and is intended to aid districts in completing a review of their English Language Learner program. Since the number of ELL students the district provides services for has increased over the past few years, it is our goal to ensure that a team is current on best practices of ELL instruction in order to meet the current and future needs of students. The first two days were spent reviewing data and assessing the current state of the program. At the end of the six days I will provide the Board with a summary report.
- The K-4 ELL teachers hosted a parent night on November 14th at Half Day School. The agenda included an explanation of the ELL program at Sprague and Half Day, the W-APT and MODEL Screening Tests, second language acquisition, information about the upcoming parent/teacher conferences and a question and answer session. Thirty seven parents attended the presentation. I want to thank the ELL teachers for putting together such an informative presentation.

Special Education

- The fall preschool screening is scheduled for Wednesday, Nov 19th. Residents with preschool students who have concerns about their child's development are able to register their child for screening. Seven preschoolers, age 3 or 4, are currently registered for the screening. D103 staff conduct preschool screening. Screening results are shared with parents, and a recommendation is made regarding next

steps, if appropriate. Screening is a first step toward helping identify if early intervention is appropriate for a student. If screening results indicate that a Full and Individual Evaluation (FIE) for special education is necessary, we currently refer students to the Early Childhood Assessment Team at SEDOL. In the future, the newly developed cooperative will complete the FIE if it is recommended.

- Gina, Melody, Susan Elbaum and I attended a specialized training at the end of October. This training, Facilitated IEP Training, was presented by a national organization and attended by a number of local district special education directors and personnel who facilitate IEP meetings in their district. The training provided a number of strategies and techniques to help facilitate collaboration, teaming and resolution during IEP meetings and help reduce conflict.
- There continue to be two cases that involve significant time, resources and legal support due to the complexity of the situations.

Technology

- Our instructional technology coaches continue to help our teachers involved in 1:1 teaching and learning environments. Our coaches attend team meetings and regularly communicate with building principals and teachers. Our coaches are also providing professional development opportunities for teachers not yet in a 1:1 environment, so the teachers become more proficient and comfortable using an iPad as a learning tool.
- We continue to emphasize digital citizenship at our schools. Information was shared with parents for Digital Citizenship Week, which was the week of October 19. For example, at Sprague current grade-level activities as well as a link to a short video was shared in an email to parents.
- Diane Powell, one of our instructional technology coaches has been holding a series of Parent University workshops, where introductions to the iPad as a teaching and learning tool has taken place. These workshops have been held at a variety of times during the day. Parent workshops will have been held at each school (by various instructional technology coaches) by December.
- We held an onsite Skyward training session for Daniel Wright office staff. The Skyward trainer covered a number of items including scheduling. There will be a follow-up training in a few months.



Lincolnshire – Prairie View School District 103
1370 RIVERWOODS ROAD
LINCOLNSHIRE, IL 60069
847.295.4030
(Fax) 847.295.9196

Memo

To: Board of Education
From: Scott Gaunky
CC: Dr. Scott Warren
Date: November 13, 2014
Re: Facilities Update

DANIEL WRIGHT

- The District has been working with Lake County Storm Water Management to resolve an issue downstream from the Daniel Wright Property. SMC requested that the existing retention pond overflow be raised by 1 foot. In addition, the current restrictor plate that has come loose be repaired. The overflow height adjustment has been completed and the restrictor repair is pending.

HALF DAY

- There were no significant projects during this time period.

SPRAGUE

- There were no significant projects during this time period.

DISTRICT UPDATE

- Soil removal at Half Day, work will be performed by a State certified contractor. A Start Date is still waiting State approval to begin. The State has now asked for an extension for the review of this project.



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Scott Warren
Date: November 13, 2014
Re: Superintendent Informational Report

FOIA requests

The District received one FOIA request this month from Jim Watts, Union Election Integrity Unit from Columbus Wisconsin requesting Staff Absence Records for the dates of October 29, 2014 - November 4, 2014. The FOIA request was fulfilled. The specific request and response included.

General Leave

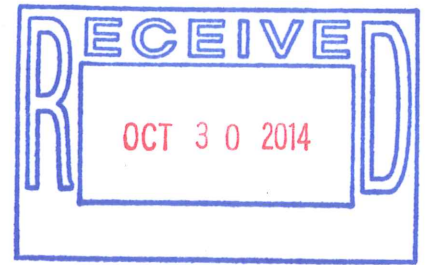
A staff member has requested a general leave for the 2015-2016 school year in accordance with the Master Contract. The leave is included for your review.

Strategic Planning

The Strategic Planning Committee has been formed and will meet on Sunday, November 16 and 17 to provide input into the Strategic Plan that will guide the work of the district for the next 5 years. Data from the community and staff surveys will be presented to the committee to review as additional input into the process. Strategic goals will be drafted once the input from all the stakeholders has been received and reviewed.

Special Education Cooperative

The draft Articles of Joint Agreement for the new special education cooperative, Exceptional Learners Collaborative, are included for your review. These articles provide the legal agreements between Districts 96, 103 and 125 outlining the structure, membership, governance, staffing, programs and services, financing, termination of membership, and dissolution of the cooperative. Each Board entering into the collaborative must approve the articles at a regular Board meeting for the collaborative to be created. The Articles of Joint Agreement will be presented for the Board for action at the December board meeting.



October 30, 2014

Dear Dr. Warren:

Per Article 9H of the master contract, I am hereby requesting a general leave of absence for the 2015-2016 school year. I hope to return to my current teaching position in 4th grade at Half Day School for the 2016-2017 school year.

I would like to take this time to be with my family.

Thank you for your consideration in this matter.

Sincerely,

Kara M. Fergus

Kara M. Fergus
4th Grade Teacher, Half Day School



Lincolnshire-Prairie View School District 103
Administration Offices

1370 N. Riverwoods Road • Lincolnshire, IL 60069
847/295-4030 • FAX 847/295-9196
<http://www.d103.org>

Scott H. Warren, Ed.D.
Superintendent

November 14, 2014

Jim Watts
Union Election Integrity Unit
Hwy 50
Columbus, WI 53925

SENT VIA EMAIL – jimwatts@email.com

RE: Freedom of Information Act Request

Dear Mr. Watts:

This letter is in response to the request that you submitted. Please see information below.

Staff Absence Records for the dates of October 29, 2014 - November 4, 2014 to specifically include the following:

- Teacher Name
- Years of Service
- Type of absence (Sick or Vacation)

Please see attached report.

If you should have any further questions regarding this, please contact our office at [\(847\) 295-4030](tel:8472954030).

Sincerely,

Scott Warren, Ed. D.
Superintendent

If you should have any further questions regarding this, please contact our office at (847) 295-4030.

Sincerely,

Scott Warren, Ed. D.
Superintendent

Lincolnshire-Prairie View School District 103
Staff Absent Records 10/29/14-11/4/14

	A	B	C	D	E
1	Employee Last Name	Employee First Name	Years of Service	Date	Absence Reason
2	Bacino	Amanda	5	10/29/14	Sick Leave
3	Bacino	Amanda	5	10/30/14	Sick Leave
4	Bacino	Amanda	5	10/31/14	Sick Leave
5	Bacino	Amanda	5	11/3/14	Sick Leave
6	Bacino	Amanda	5	11/4/14	Sick Leave
7	Becker	Brent	2	11/3/14	Sick Leave
8	Best	Laura	16	10/31/14	Personal Leave
9	Best	Laura	16	10/31/14	Personal Leave
10	Boskelly	Laura	1	10/30/14	Sick Leave
11	Boskelly	Laura	1	10/31/14	Sick Leave
12	Delli	LeeAnn	13	10/30/14	Personal Leave
13	Duggan	Margaret	8	10/31/14	Personal Leave
14	Egen	Elizabeth	12	10/31/14	Personal Leave
15	Feld	Monica	15	10/30/14	Sick Leave
16	Fender	Katherine	12	11/3/14	Sick Leave
17	Fender	Katherine	12	11/4/14	Sick Leave
18	Gaunky	Julie	7	11/4/14	Sick Leave
19	Geller	Laura	10	10/29/14	Sick Leave
20	Geller	Laura	10	10/30/14	Sick Leave
21	Geller	Laura	10	10/31/14	Sick Leave
22	Geller	Laura	10	11/3/14	Sick Leave
23	Geller	Laura	10	11/4/14	Sick Leave
24	Harper	Jill	29	10/31/14	Personal Leave
25	Holzman	Randy	25	11/4/14	Sick Leave
26	Jones	Luke	3	10/30/14	Personal Leave
27	Jones	Luke	3	10/31/14	Personal Leave
28	Jones	Luke	3	11/3/14	Personal Leave
29	Kemp	Danielle	9	10/29/14	Sick Leave
30	Kemp	Danielle	9	10/30/14	Sick Leave
31	Kemp	Danielle	9	10/31/14	Sick Leave
32	Kemp	Danielle	9	11/3/14	Sick Leave
33	Kemp	Danielle	9	11/4/14	Sick Leave
34	Korah	Heather	6	10/29/14	Sick Leave
35	Korah	Heather	6	10/30/14	Sick Leave
36	Korah	Heather	6	10/31/14	Sick Leave
37	Korah	Heather	6	11/3/14	Sick Leave
38	Korah	Heather	6	11/4/14	Sick Leave
39	Lau	Teresa	5	11/3/14	Sick Leave
40	Lau	Teresa	5	11/4/14	Sick Leave
41	Lindell	Lisa	14	10/29/14	Sick Leave
42	Merchen	Megan	3	10/29/14	Sick Leave

11/13/14

Lincolnshire-Prairie View School District 103
Staff Absent Records 10/29/14-11/4/14

	A	B	C	D	E
1	Employee Last Name	Employee First Name	Years of Service	Date	Absence Reason
43	Mol	Michael	27	10/31/14	Sick Leave
44	Muller	Christina	7	10/31/14	Sick Leave
45	Muller	Christina	7	11/3/14	Sick Leave
46	Nasenbeny	Cathy	25	10/31/14	Sick Leave
47	Naughton	Mickie	17	10/31/14	Sick Leave
48	Otto	Tabatha	14	10/31/14	Sick Leave
49	Otto	Tabatha	14	10/31/14	Sick Leave
50	Pardini	Tracy	22	10/29/14	Sick Leave
51	Pardini	Tracy	22	11/4/14	Sick Leave
52	Powell	Diane	1	10/30/14	Sick Leave
53	Ristoff	Richard	30	10/29/14	Sick Leave
54	Rood	Wendy	16	10/31/14	Personal Leave
55	Rood	Wendy	16	11/3/14	Sick Leave
56	Ryan	Kathy	2	10/29/14	Sick Leave
57	Santella	Heather	13	10/30/14	Personal Leave
58	Santella	Heather	13	10/31/14	Personal Leave
59	Shelton	Andrea	13	10/31/14	Sick Leave
60	Solway	Jacquelyn	14	10/31/14	Sick Leave
61	Stenberg	Amy	9	11/4/14	Sick Leave
62	Sweet	Kerry	19	10/31/14	Personal Leave
63	Terson	Nicole	8	11/4/14	Personal Leave
64	Van Wagner	Teresa	20	10/29/14	Personal Leave
65	Van Wagner	Teresa	20	10/30/14	Personal Leave
66	Van Wagner	Teresa	20	10/31/14	Personal Leave
67	Vasey	Simon	12	10/29/14	Sick Leave
68	Vasey	Simon	12	10/30/14	Sick Leave
69	Vasey	Simon	12	10/31/14	Personal Leave

ARTICLES OF JOINT AGREEMENT FOR THE EXCEPTIONAL LEARNERS COLLABORATIVE

ARTICLE I – STRUCTURE

Section 1 - Name

The name of this organization shall be the Exceptional Learners Collaborative (“ELC”).

Section 2 - Legal Entity

ELC shall operate as a legal entity pursuant to Section 10-22.31 of the *School Code* (105 ILCS 5/10-22.31) or any successor statute.

Section 3 - Purpose

The purpose of ELC is to promote, operate, organize, coordinate, and supervise special education and other needed educational programs and/or services as authorized by the *School Code* and its Member School Districts.

ARTICLE II - MEMBERSHIP

Section 1 – Member Districts

The Member Districts of ELC are Kildeer-Countryside Community Consolidated School District No. 96, Lincolnshire-Prairie View School District No. 103 and Adlai E. Stevenson High School District No. 125.

Section 2- Admittance of Member Districts

A non-member public school district may petition ELC for membership. Such petition shall be submitted to the Executive Board of ELC in such form and substance as required by the Executive Board. A petition for admission may be approved if recommended for approval by each member of the Executive Board and upon unanimous affirmative vote of the membership of the Governing Board. The Governing Board may grant the petition for membership of a school district on such terms and conditions as it deems appropriate, but in all cases the school district petitioning for membership shall, at a minimum, provide a resolution adopted by the Board of Education stating the school district’s agreement to abide by these Articles of Joint Agreement and ELC’s policies and procedures.

Section 3 – Responsibilities of Member Districts

Member Districts shall have the following rights and responsibilities as members of ELC.

- A. Member Districts shall promptly and fully pay all fees and bills for services submitted to them by ELC.
- B. Each Member District shall appoint or provide one (1) Governing Board member as that procedure is set forth in Article III, Section 1. Each Member District Superintendent shall serve as an Executive Board Member.

C. Member Districts shall have the right to receive appropriate services, programs and administrative support from ELC consistent with these Articles of Joint Agreement and Governing Board policy.

D. Member Districts shall be responsible to provide a free, appropriate public education to all students with disabilities residing within their respective school districts, whether the special education services are provided by the Member District or ELC.

E. Each Member District shall assist the Governing Board in accomplishing the purposes set forth in these Joint Articles of Agreement. Further, Member Districts shall work collaboratively to provide for the needs of all special education students within the Member Districts.

F. Member Districts shall operate and maintain comprehensive special education programs, including services provided to students in general education classrooms and special education classrooms when the incidence of a student needs within a Member District supports the establishment of such services and/or programs.

G. Member Districts shall perform and provide such other services as determined by the Governing Board.

ARTICLE III – GOVERNANCE - GOVERNING BOARD

Section 1 - Members

The Governing Board shall consist of one Board of Education member from each Member District selected by the Member District's Board of Education. The suggested term for the Board of Education member to serve as a Governing Board member is two calendar years.

Section 2 - Alternates

In case of an absence of a selected Governing Board member, an alternate from the Member District's Board of Education, selected in accordance with such Board of Education's procedures, shall act as its Governing Board member during such absence.

Section 3 - Officers

A. The Governing Board shall have a President and Vice-President which the members of the Governing Board shall elect at its May meeting. The terms of the office of President and Vice President shall be two years (2) from the date of the election. In the event the office of the President becomes vacant during the year of office, or the President is not able to preside at a meeting, the Vice-President shall assume this office during the vacancy.

B. The Governing Board shall appoint a Secretary and Treasurer for a term of two years at the June meeting. The Secretary and Treasurer may be members of the ELC or Member District staff. The Secretary shall be responsible for the completion of the minutes of all Governing Board meetings and the distribution of the proposed minutes to the membership of the Governing

Board prior to the next meeting. In the absence of the Secretary, the Governing Board members present shall elect a *Pro Tem* Secretary.

Section 4 - Governing Board Responsibilities and Duties

The responsibility for the governance of ELC shall be vested in the Governing Board. The Governing Board has the following duties:

- A. To receive, review and approve or deny amendments to these Articles of Joint Agreement;
- B. To adopt an annual budget after a public hearing and after input and recommendation from the Executive Board (as defined in Article V);
- C. To determine the nature and extent of services that ELC shall provide to its Member Districts after input and recommendation from the Executive Board;
- D. To determine the need for site acquisition, construction, and capital improvement, and to take appropriate and necessary action to acquire necessary sites, to build new construction and or improve existing buildings, and or make appropriate and necessary capital improvements to buildings after input and recommendation from the Executive Board;
- E. To approve the expenditure of funds as provided in the adopted budget for the fiscal year;
- F. To incur debt as provided for under the *School Code*;
- G. To approve the employment the Director of Special Education and other personnel after input and recommendation from the Executive Board;
- H. To approve the resignation and/or dismissal of any employee;
- I. To lease or purchase real estate for use by ELC after input of recommendation from the Executive Board, including, but not limited to, buildings, rooms, grounds, and appurtenances;
- J. To adopt an annual calendar of meetings which shall be held quarterly and to hold such meetings in accordance with the laws of the State of Illinois;
- K. To establish basic policies consistent with this Joint Articles of Agreement and the Illinois *School Code*;
- L. To approve contracts with service providers, labor unions, professional organizations, and or amendments thereto after input and recommendation from the Executive Board; and
- M. To execute or authorize to be done such other matters as may be necessary or appropriate for the operation of ELC as permitted by law.

Section 5 - Meetings

A. The Governing Board shall hold an organizational meeting each June. At the organizational meeting, the Governing Board shall establish the dates, times and places for regular meetings.

B. All meetings shall be conducted in compliance with the Illinois *Open Meetings Act*.

C. A quorum shall consist of a majority of the Governing Board membership.

D. Each member of the Governing Board, or the alternate serving in his or her stead, shall have one (1) vote. An affirmative vote of a majority of the members of the Governing Board present at a duly called meeting at which a quorum has been established shall be required for passage of a proposition unless otherwise specifically stated herein.

E. Governing Board members may participate in Governing Board meetings by electronic or telephonic means so long as such attendance complies with the Illinois *Open Meetings Act*, other provisions of these Articles of Joint Agreement and ELC policy.

ARTICLE IV - EXECUTIVE BOARD

The Executive Board shall consist of the Superintendent of Schools from each Member District. In addition to the matters set forth in these Joint Articles of Agreement requiring input and recommendation from the Executive Board, the Executive Board shall directly supervise and evaluate the Director of Special Education. The Director of Special Education shall also seek the input and direction from the Executive Board on matters pertaining to collective bargaining, acquisition of property and classroom space, the ELC budget, establishment of programs and services, and hiring, evaluation and termination of staff. The Executive Board shall search for and recommend to the Governing Board the Director of Special Education or any successor Director of Special Education.

ARTICLE V – THE DIRECTOR OF SPECIAL EDUCATION

Section 1 - Employment

ELC shall employ a Director of Special Education who shall be a State Approved Director of Special Education and shall hold the certifications and endorsements as required by the State of Illinois, or any other appropriate controlling authority.

Section 2 - Duties

The Director of Special Education shall be responsible for the daily administration and management of ELC in accordance with these Articles of Joint Agreement, Governing Board policies and procedures, and applicable law. The Director of Special Education shall report to the Executive Board. The Director of Special Education shall recommend to the Executive Board the hiring or dismissal of such administrative, supervisory and educational support personnel as the Director of Special Education deems appropriate. The Director of Special Education shall also establish appropriate job duties and functions

for said personnel and shall directly supervise or establish a designee that will supervise all ELC personnel. The Director of Special Education shall perform such other duties as are assigned by the Governing or Executive Board.

ARTICLE VI - CERTIFIED AND RELATED SERVICE STAFF

Section 1 - Employment of Personnel

ELC shall employ certified, related service and support personnel as recommended by the Executive Board and the Director of Special Education.

Section 2 - Dismissal of Personnel

Employees of ELC shall be dismissed in accordance with the provisions of the *School Code of Illinois* and Governing Board Policy and shall be carried out by the Governing Board upon recommendation by the Executive Board and the Director of Special Education.

ARTICLE VI - PROGRAMS AND SERVICES

Section 1 - Programs and Services

ELC programs and services are those programs and services that are operated and supervised by ELC and that provide special education programs and services to meet the needs of students with disabilities. ELC programs and services may include instructional, consultative, supervisory, administrative, diagnostic, related services (including transportation), and other such services that are operated and managed by ELC.

Programs and services that are provided to students of two (2) or more of the Member Districts may be supervised by ELC as determined appropriate by the Executive Board.

ELC programs and services may be provided in the following areas as determined by the Governing Board:

- A. **Classroom Instruction:** ELC may establish special education classes designed to provide instructional services to meet the needs of Member District students with disabilities.
- B. **Related Services:** ELC may provide related services (i.e. school psychology, social work, speech pathology, occupational therapy, physical therapy, orientation and mobility, transition, special education transportation, and other related services) when appropriate to meet the needs of students with disabilities as determined by the Executive Board.
- C. **Supervision, Technical Assistance and Staff Development:** ELC may provide supervision, technical assistance and staff development services to Member Districts to support the appropriate delivery of special education services to meet the needs of students with disabilities and to support Member Districts' compliance with the requirements of the *Individuals with Disabilities Education Act*, the *School Code* of Illinois, and any applicable successor legislation or implementing regulations.

D. **Full-Time Professional Worker:** Any full-time professional worker employed by ELC who spends over fifty percent (50%) of his or her time in one (1) school district shall not be required to work a different teaching schedule than the other professional worker in that school district. A professional worker is defined to be a “qualified worker” as described in §5/14-1.10 of the *School Code*.

E. **Transportation:** ELC may provide transportation for students as determine appropriate by the Executive Board.

Section 2 - Classroom Space for ELC Programs

Member Districts shall assist and support ELC programs by providing classroom space for ELC special education programs within their respective school buildings when space is available.

Section 3 - Director of Special Education Review of Special Education Programs

Upon request of the Member District’s Superintendent, the Director of Special Education shall review Member District programs and services to provide guidance and consultation as to any suggested changes, modifications or improvements to the programs.

ARTICLE VII– FINANCE

Section 1 – Fiscal Year

The fiscal year of ELC shall be from July 1 through June 30.

Section 2 – Budget

A proposed annual budget shall be prepared by the Director of Special Education or his or her designee, for review and approval by the Executive Board and recommendation to and final action by the Governing Board. Each budget approved by the Governing Board shall delineate the costs that are to be allocated among the Member Districts and Non-Member Districts. Such costs shall be determined in accordance with this Section 2 and Governing Board policy.

A. “Fee for Service” Fees

A “Fee for Service” Fee shall be established by the Governing Board and assessed to Member Districts for services established annually by the Governing Board as recommended by the Director of Special Education and the Executive Board. The fees for such services shall be determined according to a formula or formulas established annually by the Governing Board as recommended by the Director of Special Education and the Executive Board. The menu of services will be provided to each Member District by January of each year.

B. Membership Fees

A "Membership Fee" is a fee charged to each Member District for its membership in ELC which shall include the cost of employment of the Director of Special Education and other administrative and support personnel and other expenses established by the Governing Board as recommended by the Executive Board. Each Member District's Membership Fee shall be equal to 1/3 of the Member District's IDEA Part B Flow Through Final Allocation as determined by The Illinois State Board of Education.

C. Program Tuition

"Program Tuition" is all costs associated with attendance and education of a student at an ELC program including teacher salaries, related service staff salaries, support staff salaries, text books and equipment, learning aides and other instructional related items and may include but are not limited to some or all facilities costs as identified annually by the Governing Board in the budget: Examples of items that may be included in part or full are rental, utilities, custodial maintenance, supplies and services and property services. Instructional fees shall be assessed against Member Districts based upon a tuition amount for each full-time equivalent student attending an ELC program with such tuition amount stated in the annual budget as approved by the Governing Board.

D. Other Expenses

Any other expenses or costs of ELC that are not specifically set forth in this Joint Agreement may be assessed against any Member District as authorized by the Governing Board as recommended by the Executive Board.

Section 3 – Grants or Gifts

Grants or gifts may be accepted by ELC upon approval of the Governing Board.

Section 4 – Payments

ELC may bill Member Districts or Non-Member Districts at intervals deemed necessary by the Governing Board; however, ELC shall bill Member Districts at least two (2) times per year. All payments required to be paid to ELC shall be paid promptly. Payments that are more than thirty (30) days past due date shall bear interest at the rate of 1½ % per month from the due date of such payment to the date payment is received.

ARTICLE VIII - TERMINATION OF MEMBERSHIP

Section 1 - Voluntary Withdrawal by Member District

1. **Notice of Withdrawal.** Any Member District may seek to withdraw from ELC by following the process provided for in Section 10-22.31 of the Illinois *School Code* (105 ILCS 5/10-22.31) or any successor legislation provided. Additionally, such withdrawing Member District must provide a written petition seeking withdrawal to the Executive Board, the Governing Board and the Director of Special Education stating its intent to

withdraw at least two (2) full fiscal years prior to the effective date of withdrawal and within 30 days of approval of the withdrawal petition by the Member District Board of Education. All voluntary withdrawals shall become effective on July 1 unless otherwise approved by the Governing Board.

A. Procedures for Withdrawal:

1. Concurring Resolutions of Member Districts.

A Member District seeking to withdraw from ELC may present a written petition seeking to withdraw to the Governing Board, the Executive Board and the Director of Special Education. Such written petition shall be sent certified mail return receipt requested. The written petition to withdraw must be approved by resolution of the Board of Education of the Member District seeking to withdraw and must state the reasons and rationale for the proposed withdrawal and the proposed date for withdrawal. The Boards of Education of the remaining Member Districts must approve the withdrawal petition within six months of the date the written petition for withdrawal is presented to the Executive Board, the Governing Board and the Director of Special Education. If the Boards of Education of the remaining Member Districts approve the withdrawal petition by written resolution within such six month period, the petitioning Member District shall be withdrawn from ELC effective July 1 which is two years after the withdrawal petition was presented to the Executive Board, Governing Board and Director of Special Education (or another July 1 as stated in the withdrawal petition) and shall notify the State Board of Education of the approved withdrawal in writing. If the Boards of Education of the remaining Member Districts do not approve the withdrawal petition by written resolution within such six month period, the petition to withdraw cannot be approved by concurring resolution as provided in this paragraph.

2. Hearing Before Regional Board of School Trustees.

A petition for withdrawal may also be made to the Regional Board of School Trustees exercising oversight or governance over the Member Districts. The Member District seeking to withdraw must simultaneously present a copy of the written petition seeking to withdraw to the Executive Board, Governing Board and the Director of Special Education of ELC. Such written petition shall be sent certified mail return receipt requested. The Regional Board of School Trustees shall then hold a hearing on the petition for withdrawal in accordance with the *School Code*.

B. Continuing Services.

Member Districts which voluntarily withdraw from ELC may request continued participation in selected ELC programs or services after withdrawal. Such participation is subject to approval by the Governing Board as recommended by the Executive Board and the Director of Special Education.

Should the Governing Board allow a former Member District to participate in ELC programs or services, the Governing Board shall enter into a written agreement with the former Member District setting forth the mutually agreed upon terms and conditions of participation, including the fees for such continuing services.

Section 2 - Removal of Member District

Membership in ELC is conditional upon the Member Districts continued compliance with the terms of these Joint Articles of Agreement and ELC policies. If the Governing Board finds that a Member District has failed to comply with these Articles of Joint Agreement or ELC policies after input and recommendation from the Executive Board, the Governing Board may put said Member District on written notice for such failure. If, after one (1) year from the date of the written notice to the Member District, the Member District has not remediated the failure as determined by the Governing Board, the Governing Board may remove such Member District pursuant to the following procedure:

A. Notice. Upon approval of a majority of the Executive Board and Governing Board, the Director of Special Education shall send a written notice to the Board of Education of the Member District in question, specifying in detail the items which the Governing Board deems sufficient cause to justify removal of the Member District from ELC.

B. Hearing. Should the Member District fail to take the remedial action required in the aforementioned notice to the satisfaction of the Executive Board and Governing Board, the Governing Board shall, upon reasonable written notice, call a special meeting, at which time the matter shall be brought before the Governing Board for hearing and action. At least thirty (30) days prior written notice of the time and place of such hearing shall be given to the Member District in question by certified mail addressed to the Superintendent of said Member District. The Member District in question shall be permitted to appear and to submit reasons why it should not be removed from membership.

C. Action. A unanimous vote of the Governing Board members, excluding the representative from the Member District subject to the removal proceeding, shall be required to terminate the membership of a Member District in ELC. Removal from membership shall not relieve the Member District of the obligations incurred during its membership in ELC and such termination shall become effective no later than July 1 following the date of action by the Governing Board.

Section 3 - Rights and Responsibilities Upon Withdrawal or Removal

In the event that any Member District withdraws or is removed from ELC, such Member District shall forfeit any claim or right it may have to any ELC assets. Such withdrawn or removed Member District, however, shall continue to be liable for all costs, expenses and liabilities accrued by ELC on or before the effective date of withdrawal and shall continue to pay such costs, expenses and liabilities until they are paid in full. Costs, expenses and liabilities of ELC shall include, but not be

limited to, costs; expenses; any form of debt, bonded indebtedness or notes; Life Safety work approved by the Executive Board and/or Governing Board prior to the effective date of withdrawal; any retirement incentives/enhancement payments and multi-year contract obligations for ELC employees or other costs related to retiring staff who are approved for such retirement incentives/enhancements or benefits prior to the effective date of withdrawal, including any employer contributions to the Illinois Teacher Retirement System or Illinois Municipal Retirement Fund; any costs associated with claims, litigation, lawsuits, administrative proceedings, grievances/arbitrations, workers' compensation claims and/or unemployment claims which accrue prior to the effective date of withdrawal; any liabilities as provided by law or any other financial or other liability incurred by ELC pursuant to its approved budget. Unless otherwise specifically provided, the withdrawing or removed district's share of the costs, expenses or liabilities shall be equal to the withdrawing or removed district's share of the Membership Fees as of the date the written petition for withdrawal is submitted to the Executive Board, the Governing Board and the Director of Special Education. The withdrawing district shall also be responsible for all costs associated with the withdrawal proceedings described above, including ELC's attorney's fees, any auditor or accounting fees incurred by ELC related to the withdrawal and costs related to the hearing before the Regional Board of School Trustees, including court reporter and other fees assessed by the Regional Board of School Trustees.

ARTICLE IX – AMENDMENTS

Any Member District may submit to the Executive Board a written proposed amendment to these Articles of Joint Agreement. If approved by the Executive Board, the proposed amendment to these Articles of Agreement shall be presented to the Governing Board. The Governing Board shall consider the proposed amendment at two (2) meetings and a final consideration for approval shall occur after two (2) readings by the Governing Board. If approved by the Governing Board, the Governing Board shall submit the proposed amendment in sufficient copies to each Member District Board of Education for ratification by certified mail. To become effective, an amendment must be approved by at least three-fourths (3/4) of the Member District Boards of Education within ninety (90) days of the date on which the proposed amendment was mailed to each Member District.

The effective date of said amendment, unless otherwise stated therein, shall be the date of ratification of the last Member District Board of Education acting to approve the amendment.

ARTICLE X - SERVICES TO NON MEMBER DISTRICT STUDENTS

ELC may provide programs or services to non-Member District children. The Director of Special Education shall have the authority to enroll such student(s), to arrange for the placement of such student(s) and to negotiate any necessary agreements and financial arrangements between the resident school district of the student and ELC subject to review and approval of the Executive Board.

ARTICLE XI – DISSOLUTION

Section 1 - Dissolution

Dissolution of ELC may be recommended by the Executive Board to the Governing Board. Dissolution may occur if approved by the affirmative vote of three-fourths (3/4) of the entire membership of the Governing Board, in the following manner:

- A. Any Member District may submit a Resolution for Dissolution with the Board proposing that ELC be dissolved voluntarily. If approved by the Executive Board, the question of such dissolution shall be submitted to a vote at a meeting of the Governing Board, which may be either a regular or a special meeting.
- B. Written notice stating that the purpose, or one of the purposes, of the meeting is to consider the voluntary dissolution of ELC shall be given to each member of the Governing Board within the time and in the manner provided in these Articles of Joint Agreement for giving notice of meetings of the Governing Board.
- C. Such Resolution for Dissolution shall be filed at least two (2) years prior to the requested effective date of the dissolution.

Section 2 - Effect of Dissolution

Upon dissolution ELC shall not thereafter carry on any business except that necessary to conclude and liquidate its business and affairs, including, but not limited to:

- A. Collecting receivables;
- B. Liquidating and or disposing of its assets as provided in Section 3 hereof;
- C. Discharging or making provision for discharging of its liabilities and obligations;
- D. Causing the honorable dismissal or otherwise terminating the employees of ELC;
and
- E. Taking such other actions as may be necessary to wind up the affairs of ELC.

Section 3 – Distribution of Assets

Once ELC has accounted for all of its assets and liabilities, any remaining assets after such accounting shall be distributed to each Member District, at the time of dissolution, on an equal basis.

ARTICLE XII - SAVINGS CLAUSE

In the event that any section or part of these Articles of Joint Agreement violate any applicable statute or regulation, such section or part of the Articles of Joint Agreement shall be null and void and shall not be binding. To the extent that the purpose of and the ability to operate ELC remains unaltered, such partial invalidation of any part of this Joint Agreement shall not in any way affect the validity of the remainder of these Articles of Joint Agreement.

**BOARD OF EDUCATION OF ADLAI E. STEVENSON SCHOOL
DISTRICT NO. 125**

By: _____
Mr. Bruce Lubin, President

Attest: _____
Secretary

Date: _____

**BOARD OF EDUCATION OF KILDEER COUNTRYSIDE COMMUNITY
CONSOLIDATED SCHOOL DISTRICT NO. 96**

By: _____
Mr. Marc Tepper, President

Attest: _____
Secretary

Date: _____

**BOARD OF EDUCATION OF LINCOLNSHIRE-PRAIRIE VIEW
SCHOOL DISTRICT NO. 103**

By: _____
Mr. Gary Gordon, President

Attest: _____
Secretary

Date: _____

Report to the Membership

for the 2014 Delegate Assembly Meeting
on November 22, 2014, Chicago

September 2014



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Springfield, Illinois 62703-5929
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TO: Board Members and Administrators
FROM: Phil Pritzker, Resolutions Committee Chairman
DATE: September, 2014
SUBJECT: 2014 Resolutions Committee Report

Thank you for your interest in the 2014 Resolutions Committee Report to the Membership. Proposals set forth in this Report will be acted upon at the Annual Meeting of the IASB Delegate Assembly which convenes at 10:30 a.m. on Saturday, November 22, 2014, at the Hyatt Regency Chicago, Grand Ballroom Level E/F.

The Delegate Assembly is one of the most important functions held at the IASB Annual Conference. It gives member districts ownership in the association and the opportunity to establish the direction of the association and its major policies. Every member district has a delegate, a vote, and a voice.

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

This booklet is provided in the fall and is intended to allow your board more time to discuss the resolutions. We hope that this will increase participation and enthusiasm from member districts.

We will again prepare a packet of information for distribution at the Delegate Assembly meeting. This packet will provide any information needed by delegates that was not available in the Report to the Membership. Advanced registration for delegates is not necessary. Upon arriving at the conference in November your districts' delegate should check in at the "Delegate Registration" desk across the hallway from the main conference registration desk.

If you have materials that you will need to distribute on the assembly floor, 500 copies must be provided to the staff at least 24 hours in advance (an additional day or two would be appreciated). This should expedite matters at the Delegate Assembly and provide for a more organized meeting.

On behalf of the Resolutions Committee, thank you for your interest in the resolutions process. I look forward to seeing you in November.

**For further information
please contact Ben Schwarm
at IASB, Springfield office
217/528-9688, ext. 1132**

**SERVICE OF THE FOLLOWING SCHOOL BOARD
MEMBERS ON THE 2014 RESOLUTIONS COMMITTEE
IS ACKNOWLEDGED WITH SINCERE APPRECIATION.**

Pritzker, Phil	Wheeling	Chair
Armstrong, John	Wauconda	Lake
Buikema, Christopher	Rock Falls	Northwest
Clayberg, Donald	Sycamore	Kishwaukee
Conner, David.....	Streator.....	Starved Rock
De Neal, Tom	Harrisburg	Shawnee
Fairfield Doering,Amy	Dunlap	Central IL Valley
Fielden, Terry	Naperville	DuPage
Jenkins, Rhonda.....	Millstadt	Southwestern
Joiner-Herrod,Carla	Broadview	West Cook
Jordan, Juanita	Hazel Crest	South Cook
Jose, Felton.....	Salem.....	Kaskaskia
Klimkowicz, Anna	Schaumburg	North Cook
Mammen, Jim.....	Lincoln	Abe Lincoln
Phillips, Howard	Greenfield	Two Rivers
Rench, Kevin	Nashville	Egyptian
Rockwell, David	Rock Island	Blackhawk
Rodewald, Rob.....	Bourbonnais.....	Three Rivers
Ruffner, Carol	Mason.....	Wabash Valley
Uhlott, Sandra	Rantoul.....	Illini
Vogler, Scott	Colchester	Western
Weers, Doug	Flanagan	Corn Belt

Delegate Assembly Agenda

- | | |
|--|---|
| 1. Call to Order | 8. Election of Officers |
| 2. Report of the Credentials Committee | A. Nominating Committee
Report, Carlyne Brooks |
| 3. Approval of Delegate
Assembly Business Rules | 9. Resolutions Committee Report,
Phil Pritzker |
| 4. Approval of Conference Program | A. New Resolutions |
| 5. President's Report, Karen Fisher | B. Amended Existing Positions |
| 6. Executive Director's
Report, Roger Eddy | C. Reaffirmation of Existing Positions |
| 7. Financial Report, Dale Hansen | 10. Belief Statements |
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DELEGATE ASSEMBLY BUSINESS RULES

1. Business Procedures — Robert's Rules of Order shall govern.
2. Credentials — Delegates shall be registered with the Credentials Committee.
3. Delegate Seating — Only those delegates seated in the reserved section will be permitted to participate in the business session.
4. Recognition by Chair — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
5. Debate on the Floor — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
6. Calls for the Question — A delegate may "call for the question" to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
7. Appeals — Those delegates wishing to appeal a "do not adopt" recommendation of the Resolutions Committee, to present a late resolution, or to amend a resolution or position statement, and have met the notice provisions required by Article X, Sections 4 and 5 of the IASB Constitution shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly.
8. Reaffirmation of Existing Position Statements — The Delegate Assembly has the authority to reaffirm existing Position Statements. Proposals to reaffirm an existing position may be initiated by member school boards or the Resolutions Committee. All such proposals shall be submitted through the same procedure as all other resolutions and shall meet all criteria and constitutional timelines applicable to all resolutions.
9. Other Recognition — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
10. Nomination — Consent of nominee must be secured prior to presentation to the Delegate Assembly.

RESOLUTIONS PROCEDURES

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

NOMINATING COMMITTEE REPORT

AUGUST 2014

The 2014 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:30, Saturday, November 22, 2014, Grand Ballroom E-F, Hyatt Regency Chicago:

President--Karen Fisher
Ottawa THSD 140

Vice President—Phil Pritzker
Wheeling CCSD 21

2014 NOMINATING COMMITTEE MEMBERSHIP

Carolynne Brooks, Chair
IASB Immediate Past President

Roger Pfister
Carbondale ESD 95

Rob Luttrell
Triad CUSD 2

Lisa Weitzel
Ball-Chatham CUSD 5

David Barton
Pikeland CUSD 10

John Metzger, Alternate
Benton CCSD 47

Frank Mott, Alternate
Forest Park SD 91

NEW RESOLUTIONS

FINANCING PUBLIC EDUCATION-STATE

1. Special Education Student Transportation Cost

Submitted by: Harvey SD 152
Co-Sponsor: Lincoln SD 156

BE IT RESOLVED that the Illinois Association of School Boards shall support legislative, administrative or legal remedies to limit and equalize cost for Special Education Student Transportation.

Rationale: With the increasing costs of student transportation, District 152 is incurring increased transportation cost with decreased state reimbursements thereby creating the need to support transportation services with local revenue. Districts 152 and 156 are requesting the support of IASB to limit costs that transportation companies can charge for all special education students. In review of current expenditures, some companies charge multiple fees for individual students requiring special education services. These fees increase costs significantly for school districts.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Committee reflected that drastic cuts in the reimbursement of transportation costs to districts have driven schools to provide pupil transportation more efficiently just as the submitting districts describe. Any effort to limit and equalize costs would benefit school district transportation budgeting challenges.

2. School Facility Occupation Tax

Submitted by: Canton Union SD 66

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

Rationale: Under Section 5-1006.7 Paragraph (h) Presently reads, "For purposes of this section, "school facility purposes means (i) the acquisition, development, construction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for acquisition and improvement of real property and interest in real property required, or expected to be required in connection with capital facilities and (ii) the payment of bonds or other obligations heretofore or hereafter issued, including bonds or other obligations heretofore or hereafter issued to refund or to continue to refund bonds or other obligations, for school facility purposes, provided that the taxes levied to pay those bonds are abated

by the amount of the taxes imposed under this section that are used to pay those bonds. School-facility purposes also include fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes set forth under section 17-2.11 of the School Code (105 ILCS 5/77-2.11).

Purposed to Read, "For purposes of this section, "school facility purposes means (i) the acquisition, development, construction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for acquisition and improvement of real property and interest in real property required, or expected to be required in connection with capital facilities and (ii) the payment of bonds or other obligations heretofore or hereafter issued, including bonds or other obligations heretofore or hereafter issued to refund or to continue to refund bonds or other obligations, for school facility purposes, provided that the taxes levied to pay those bonds are abated by the amount of the taxes imposed under this section that are used to pay those bonds. School-facility purposes also include fire prevention, safety, energy conservation, disabled accessibility, school security, specified repair, and technology to enhance education purposes set forth under section 17-2.11 of the School Code (105 ILCS 5/77-2.11)

This amendment to the State Statute for the School Facility Tax would give school districts and school boards much more flexibility in the use of their school facility tax dollars. The ability to use the money for technology and computers would greatly improve education. Data is showing that technology in the classroom has a direct impact on student achievement and engagement. Districts throughout the state are moving to a 1:1 digital conversion or a modified program. The new PARCC exam expects that school districts will have an appropriate number of computers. Districts must choose between teachers and technology. With reductions in General State Aid and other funding sources, the school facility tax has become one of the more reliable sources of school district revenue. This revenue has severe restraints and must be spent in certain areas. To add technology to the list of allowable uses would allow districts to upgrade or expand existing technology, yet keep the original intent for the money to not be used for salary or benefits.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Committee shared concerns about the effect of expanding the definition of "school facilities" under the Act on the ability to pass the referendum to allow for a 1-cent countywide sales tax. In addition, members inquired about considering further clarifying the definition of technology. After some discussion the Committee agreed that the resolution would provide much-needed flexibility where schools have access to this

revenue source and that it upholds the original intent of not using these revenues for ongoing expenses of a district. In addition, it was recognized that it does not require use of these funds for technology purposes.

3. School District Wellness Plans-Tax Holiday

Submitted by: Lockport SD 91

BE IT RESOLVED that the Illinois Association of School Boards shall seek legislation that promotes school district wellness plans by implementing a tax holiday for items on the list of approved foods. The tax holidays will be the first and third Sunday of each month.

Rationale: This tax holiday will give parents and guardians the opportunity to purchase healthy foods that are usually more expensive to give to children for school functions.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: The Committee discussed that IASB usually does not get involved in legislative matters that do not directly impact school districts. Some members also recognized the impact this would have on State revenues that are used to fund schools.

FINANCING PUBLIC EDUCATION-LOCAL

4. Tax Increment Financing

Submitted by: THSD 214 (Arlington Heights)
Co-Sponsor: Wheeling CCSD 21

Be it resolved that the Illinois Association of School Boards shall support changes to the Tax Increment Financing statute to include the following: a municipality cannot reset a TIF district, which would extend the life of the TIF beyond the 23 years.

Rationale: In 2003, the Village of Wheeling established the Town Center TIF District with an original expiration of 2026. In 2008, the Village of Wheeling established a second TIF District originally scheduled to expire after 23 years, 2031. Under Illinois statute, all TIF districts are eligible for a 12-year extension, which can only be granted by the Illinois General Assembly. The Village of Wheeling dissolved both TIF districts in 2013 in order to restart the 23 year clock. The TIF districts have the potential to bear the tax cost shift of 46 years.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Committee recognized that while the TIF law addresses issues of amendments to the redevelopment area and enterprise zones being dissolved and re-created as TIF areas, there does not seem to be anything in the law that specifically precludes a municipality from the action taken affecting these school districts. In addition, without plan veto power for the Joint Review

Board, it is nearly impossible to halt the municipal approval of any TIF redevelopment ordinance.

The Committee agreed that this egregious action needed to be addressed as suggested in the submitting districts' resolution and rationale. The group was concerned that this type of circumvention of the law needed to be stopped before it is sought by other municipalities facing the end of a 23 to 35 year old Tax Increment Financing ordinance.

BOARD OPERATIONS & DUTIES

5. Student Discipline Practices

Submitted by: THSD 211 (Palatine)

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

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

Rationale: School administrators have the primary responsibility of ensuring that schools are safe for all students and that the school environment can provide a productive instructional environment. Fundamental steps can lead to more effective discipline practices that provide positive interventions that are both responsive to at-risk students and which recognize the necessity of providing a safe and respectful environment for all students.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Committee recognized that while IASB has consistently lobbied against any effort to enact a statewide student discipline policy, under the directive of protecting local control, it might be wise to adopt an Association general position on student discipline policy.

The original proposal was more lengthy and prescriptive. Members of the Committee shared observations that reflect the difficulty in any legislated effort that applies like standards incorporating diverse community expectations to discipline a diverse student population. That being said, the group did agree that IASB should promote student discipline efforts providing a safe environment, the behavioral needs of students and expedite investigations so that issues can be communicated to parents and resolved timely. The submitting district agreed with this revised resolution taking into consideration the Committee's original hesitation.

LOCAL-STATE-FEDERAL RELATIONS

6. Open Meetings Act-Building Safety & Security

Submitted by: Bourbonnais Elementary SD 53

BE IT RESOLVED that the Illinois Association of School Boards shall advocate to the state legislature for an Open Meetings Act exception for the discussion of building safety and security.

Rationale: In an attempt to make public buildings safe and secure, security reviews and audits are often undertaken. Under the Open Meetings Act, discussing the findings of these reviews is only allowed in open session. These reviews may contain disclosure of sensitive security measures and vulnerabilities. Exposing these in a public forum poses a security risk to our buildings, staff, and students.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Open Meetings Act currently contains an exception for "security procedures." The submitting district interpreted the statute to mean that the discussion the district planned to have on a review of school building security was not covered under the existing exception. Amending the Act to specifically create an exception for "security reviews and audits" would clarify this situation.

The Committee agreed that clarifying this in Statute would be helpful to school districts.

7. Truancy Issues

Submitted by: Palestine CUSD 3

BE IT RESOLVED that the Illinois Association of School Boards shall support legislation that would restrict students who are under local Truancy Board actions or restrictions from being withdrawn by parent or guardian for the purpose of home schooling the student until all truancy issues have been resolved.

Rationale: Parents and guardians are able to circumvent truancy actions by school districts by withdrawing students to a home school setting. In no way do we want to restrict or deny the opportunity for responsible home schooling. However, if a student is not meeting attendance requirements it follows that the students withdrawn to avoid truancy action would be unlikely to receive responsible home instruction.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: A few families have claimed that they are home schooling after the Truancy Review Board meeting in order to avoid any penalties the State's Attorney may impose.

The Committee, although recognizing the frustration of the submitting district, had concerns about making this a home schooling issue rather than a truancy issue. It was the consensus that it should be handled as a truancy issue at the local level.

8. Concealed Carry of Firearms

Submitted by: Tremont CUSD 702

BE IT RESOLVED that the Illinois Association of School Boards shall support legislation to amend 430 ILCS 66/65 to include the following:

(a-15) Nothing in this Act shall prohibit a public or private elementary or secondary school from:

- (1) developing resolutions, regulations, or policies to permit one or more classes of individuals to carry firearms on school grounds under the control of a local Board of Education;
- (2) prohibiting persons from carrying a firearm within a vehicle owned, leased, or controlled by the school;
- (3) developing resolutions, regulations, or policies regarding student, employee, or visitor misconduct and discipline, including suspension and expulsion; and,
- (4) developing resolutions, regulations, or policies regarding the storage or maintenance of firearms, which must include designated areas where persons can park vehicles that carry firearms.

Rationale: Previously considered versions of the Concealed Carry Law included provisions such that local school districts retained certain rights regarding the carrying of firearms on school campuses. Through the give and take of the legislative process those provisions were removed. The sponsoring district feels that it should be up to the local board of education to determine if, when, and under what circumstances certain individuals should be allowed to carry firearms on property under the control of a local Board of Education. After all, the local Board of Education is in the best position to determine what is best for their particular district. Absent affirmative action by a local Board of Education, the prohibition contained in 430 ILCS 66/65 (a) (1) controls to prevent a person from carrying a concealed weapon on school grounds.

The Resolutions Committee RECOMMENDS DO NOT ADOPT.

Resolutions Committee Rationale: Committee members expressed concern about the safety of students. Several members stated their support for the right of individuals to carry concealed handguns, but questioned the need to ever carry one on school grounds. Though there was some discussion regarding this being a local control issue that should be left up to local school districts and boards of education, the consensus of the Committee was to recommend Do Not Adopt.

9. Data Equity

Submitted by: Oak Park Elementary SD 97

BE IT RESOLVED that the Illinois Association of School Boards shall support legislation allowing

non-unit districts to enter into agreements to share student data to the same extent and with the same ease as unit districts.

Rationale: Schools in a unit district may freely share student data with all other schools in the district. In contrast, schools within a non-unit district may freely share student data only with other schools in the same non-unit district. This means that non-unit district elementary schools in a community cannot freely share data about its students with non-unit district high schools in the same community, and vice-versa. Legislation allowing non-unit districts to enter into agreements to have student data sharing rights that are equal to those of unit districts would help non-unit districts better use predictive analytics and other innovative statistical techniques across the eighth/grade-ninth grade boarder to improve the quality of education in their districts.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The proposal seeks to allow non-unit districts to share data between 8th Grade (K-8 districts) on to 9th Grade (High School Districts) in the same manner that a unit district is able to.

With the proposed resolution being narrowly crafted and giving flexibility to share data between non-unit districts that share the same student population, the Resolution Committee recommended adoption of the proposal.

10. Longitudinal Data Systems

Submitted by: Oak Park Elementary SD 97

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

Rationale: Local longitudinal data systems have the potential to enhance research at the local and state level as they will provide local districts with the information they need to improve student outcomes and they will provide the state, which has committed a large investment in the Illinois Longitudinal Data System, with models of proven success on which to base statewide initiatives.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: Data sharing and student privacy have both been key issues in the General Assembly this past year. Legislation that would have greatly limited data sharing of any kind passed out of the Senate but did not make it through the House of Representatives. The submitting district made the case to the Resolutions Committee that

the limiting of data sharing and data analysis will have a negative impact on school performance.

After voicing concern over privacy issues, the Resolutions Committee was satisfied with the safeguards currently in statute and recommended adoption of the resolution.

DISTRICT ORGANIZATION AND ELECTIONS

11. Board Vacancy Filings

Submitted by: School District U-46 (Elgin)

BE IT RESOLVED that the Illinois Association of School Boards shall support legislation to increase the timeline to fill a school board vacancy from 45 days to 60 days to allow school boards more time to fill such vacancies.

Rationale: The process of publicizing a vacancy, soliciting applicants, reviewing applications, and allowing applicants enough time to submit their materials is time consuming. Allowing an additional 15 days will help school districts increase their candidate pool to consider qualified individuals for the Board of Education.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: Many Committee members reflected that they had similar difficulty in trying to fill vacancies under the current 45 day time period. They also emphasized that this proposal does not require that the additional time be utilized but simply allows that time if a school board would need it to fill the vacancy. Additional research gathered from Regional Superintendents confirmed that additional time would be helpful to local school boards.

12. School Board Incompatible Office

Submitted by: Lyons Elementary SD 103

BE IT RESOLVED that the Illinois Association of School Boards shall support legislation that prohibits any person from serving on a board of education if the person currently serves in another elected or appointed office with taxing authority.

Rationale: The submitting district had a situation in which a school board candidate was also serving in an elected office as a village trustee. Current statute, case law, and Attorney General opinions in this area are confusing.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: Committee members agreed that it would be beneficial if State Statute clearly identified which offices are not compatible.

AMENDED EXISTING POSITIONS

FINANCING PUBLIC EDUCATION-STATE

13. Position Statement 2.20 School Construction Grant Program

Submitted by: Community Unit
SD 300 (Carpentersville)

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

Rationale: There has not been adequate funding for the School Construction Grant program to fund applications approved for entitlements.

- * CUSD 300 was awarded entitlement from the School Construction Grant Program in 2004.
- * The remaining entitlements for 2003 were appropriated in August of 2013.
- * The Illinois State Board of Education has not priority ranked the 2004 construction grants.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The submitting district wrote the Committee to clarify the need for further language to address changes to the priority waiting list currently used by the Illinois State Board of Education and Capital Development Board. The Resolutions Committee agreed with the submitting district and revised the proposal to reaffirm Position Statement 2.12 and make the above amendment to Position Statement 2.20.

14. Position Statement 2.27 State Authorized Charter School Funding

Submitted by: Woodland CCSD 50

The Illinois Association of School Boards shall urge adoption of legislation ~~similar to House Bill 2660, Amendment #1, in the 98th General Assembly, which would revise the method of funding State authorized charter schools so as to limit the withholding of State funds from host school districts, which would create a new methodology for the funding of State Authorized Charter Schools which would not have a negative financial impact on the host district.~~ With respect to State authorized virtual charter schools, further limit the

withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to "brick and mortar" schools. For all State authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school.

Rationale:

1. Loss of students does not equate to a proportionate reduction in host district expenses.
2. With current method the State Charter does not share in reductions or proration's in State funding. The charter school tuition increases as host district State funding decreases.
3. State currently assumes no financial responsibility for State Charter Schools that were approved over the objections of the locally elected school board members.
4. There is no locally elected representation by the communities that are required to support the State Chartered school therefore the burden of financial support should be assumed by the State.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Resolutions Committee agreed that a change in the language would clarify the current position as well as keep consistency with the language of other positions.

FINANCING PUBLIC EDUCATION-LOCAL

15. Position Statement 2.36 School Finance Reform

Submitted by: Oak Lawn-Hometown SD 123
Co-Sponsor: North Palos SD 117

The Illinois Association of School Boards shall adopt as a position statement the recommendations contained in the Report of the Finance Initiative Committee of the Illinois Association of School Boards which reads:

"The State of Illinois, having the responsibility of defining requirements for elementary and secondary education, establishes that the primary purpose of schooling is the transmission of knowledge and culture through which children learn in areas necessary to their continuing development. Such areas include the language arts, mathematics, the biological, physical and social sciences, the fine arts and physical development and health.

Each school district shall give priority in the allocation of resources, including funds, time allocation, personnel, and facilities to fulfilling the primary purpose of schooling." (The School Code, 105 ILCS 5/27-1)

The Illinois Association of School Boards believes that adequate funding must be provided for each student in order to guarantee the opportunity for an appropriate public education.

An appropriate education is defined as an education that provides for all students educational opportunities that meet the goals for learning established by the state in the Education Reform Act of 1985 and local community expectations as expressed through local board policy.

IASB supports the need for transparency and dissemination of information, regarding the impact of proposed education funding reforms as they are developed, formally proposed, considered and enacted. Additionally, IASB will utilize the following is-criteria by which proposals for school finance reform shall be evaluated to evaluate proposals for school finance reform:

The following is criteria by which proposals for school finance reform shall be evaluated:

- 1) The state's funding of public education should provide for a stable, reliable and predictable commitment of revenue.
- 2) State funding levels for public education should be a function of the actual cost of providing an appropriate education.
- 3) Adequate funding should be sought through the addition of new state revenues for public education.
- 4) Any funding formula developed by the General Assembly shall place high priority upon achieving the goal of equity in providing financial resources to local school districts.
- 5) Increased state funding for public education should not reduce the access of school districts to the local property tax base.
- 6) In the distribution of state funds to local school districts:
 - a) funding differentials for various levels of schooling are appropriate only if based on verified costs;
 - b) consideration should be given to regional differences in the cost of providing an appropriate education;
 - c) the method of calculating the number of students coming from disadvantaged backgrounds should be based on current, verifiable data;
 - d) size of school district is important only to the extent that a district provides an appropriate education.
- 7) A specified local tax effort should be required to qualify for state aid.
- 8) Authority for changing a district's aggregate tax levy should be retained by the local board of education.
- 9) Taxing authority without referendum for unit districts in all funds should be equal to the sum of the taxing authority in dual districts.
- 10) Funding should not be tied to mandated training of local Boards of Education. In order to obtain substantial new state revenues for

funding an appropriate education, the following considerations should have an impact on any proposal for school finance reform:

- a. A legitimate level and type of accountability will be needed.
- b. The physical plant needs of Illinois' school districts should be addressed.
- c. Taxpayer equity and relief, including uniform tax assessment and procedures as well as tax relief for limited fixed income and disabled citizens, should be provided. (Adopted 1990; Amended 1996, 2008; Reaffirmed 2001, 2012)

Rationale: As an organization committed to excellence in local school governance in support of quality public education, the Illinois Association of School Boards (IASB) shall work to support Illinois State educational funding legislation that will serve to strengthen the State's ability to provide adequate and equitable funding solutions to school districts. Redistribution of current funds between local districts, particularly in a way that disproportionately favors some districts over others, does not solve education funding inadequacies or inequities. By advocating to improve funding formula solutions that address funding disparities in Illinois, the IASB will support the need for better transparency and dissemination of accurate and sufficient information on the impact of proposed education funding formulas as they are developed, formally proposed, considered, and enacted. The process should allow for thorough analysis by the Illinois State Board of Education (ISBE) and IASB of any proposed school funding legislation from the Illinois Education Funding Advisory Board (EFAB) and the Educational Funding Advisory Committee (EFAC).

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution covered several areas of school funding which are already covered by existing position statements. However, the Committee believed this important point needed to be added as written above.

LOCAL-STATE-FEDERAL RELATIONS

16. Position Statement 6.01 Local Control

Submitted by: Tremont CUSD 702

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

Rationale: Position Statement 6.01 Local Control, provides for the Association to encourage lawmakers and courts to "...refrain from introducing, supporting or promulgating rules, regulations and legislation which deprive local school districts of decision making powers..." This directive is aimed at the prevention of actions that may cause the loss of local control, and there is not a corresponding statement to provide for the influence of amendments to previously passed legislation, rules or regulations.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Resolutions Committee questioned whether this was an exercise that IASB legislative staff should pursue.

However, it was determined by the Committee that the suggested amendment to 6.01 fit well with the current position on local control.

REAFFIRMATION OF EXISTING POSITIONS

FINANCING PUBLIC EDUCATION-STATE

17. Position Statement 2.01 Priority and Support

Submitted by: Westchester SD 92 ½
Co-Sponsor: Oak Lawn-Hometown SD 123
North Palos SD 117

The Illinois Association of School Boards shall urge the Governor and General Assembly of Illinois to establish education as the number one priority of state government, to increase funding of education to such levels as would be necessary to implement the constitutional requirement that the state have primary responsibility for financing the system of public education, including the funding of educational reform, and to adjust the state aid formula to offset increased inflationary costs. (Portions Adopted 1973, 1977, and 1986; Amended 1988; Reaffirmed 2000, 2004, 2006, 2012)

Rationale: Since 2009, State general revenue funds for elementary and secondary education have decreased by approximately \$715 million and general state aid has been funded at a proration of 89% of the per pupil foundation level; and the mandated categorical grant for transportation reimbursement has not been fully funded since Fiscal Year 2010. 62% of the public school districts were in deficit spending in Fiscal Year 2014 compared to 32% in Fiscal Year 2008.

If the current income tax rates for individuals and corporations expire on January 1, 2015, funding for elementary and secondary education is expected to be reduced by \$967 million increasing the amount of General State Aid proration to 65%. Westchester Public SD 92 ½, has cut 18 teaching and support positions (11% of our total staff) over the past two years and continued cuts in education funding would be detrimental to the education and welfare of Illinois' students. During this time of multiple education budget cuts even more unfunded mandates have been placed on local school districts.

In the legislature, there are several proposals relating to the extension of the current income tax rates,

the broadening of the sales tax base, graduated income taxation, and other proposals to stop the continued decrease in public education budgets.

No organization can survive, let alone thrive, in its mission to achieve the shared vision when it loses over 10% of its staff and will continue to lose more based on current funding trends.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution contained proposals on school funding that the district adopted and sent to its legislative representatives as part of a grassroots campaign this spring. The contents of the resolution mirrored Position Statement 2.01. The Committee recommended reaffirmation of three separate position statements after hearing testimony about the advent of a new school funding reform proposal and the importance of the position statements school districts have adopted to affect this important public policy change. They believed these most aptly reflected the submitting school district's resolution.

18. Position Statement 2.02 Funding Sources

Submitted by: Westchester SD 92 ½
Co-Sponsor: Oak Lawn-Hometown SD 123
North Palos SD 117

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

Rationale: Since 2009, State general revenue funds for elementary and secondary education have decreased by approximately \$715 million and general state aid has been funded at a proration of 89% of the per pupil foundation level; and the mandated categorical grant for transportation reimbursement has not been fully funded since Fiscal Year 2010. 62% of the public school districts were in deficit spending in Fiscal Year 2014 compared to 32% in Fiscal Year 2008.

If the current income tax rates for individuals and corporations expire on January 1, 2015,

funding for elementary and secondary education is expected to be reduced by \$967 million increasing the amount of General State Aid proration to 65%. Westchester Public SD 92 ½, has cut 18 teaching and support positions (11% of our total staff) over the past two years and continued cuts in education funding would be detrimental to the education and welfare of Illinois' students. During this time of multiple education budget cuts even more unfunded mandates have been placed on local school districts.

In the legislature, there are several proposals relating to the extension of the current income tax rates, the broadening of the sales tax base, graduated income taxation, and other proposals to stop the continued decrease in public education budgets.

No organization can survive, let alone thrive, in its mission to achieve the shared vision when it loses over 10% of its staff and will continue to lose more based on current funding trends.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution contained proposals on school funding that the district adopted and sent to its legislative representatives as part of a grassroots campaign this spring. The contents of the resolution mirrored Position Statement 2.01. The Committee recommended reaffirmation of three separate position statements after hearing testimony about the advent of a new school funding reform proposal and the importance of the position statements school districts have adopted to affect this important public policy change. They believed these most aptly reflected the submitting school district's resolution.

19. Position Statement 2.03 Funding Mandated Programs

Submitted by: Westchester SD 92 ½
Co-Sponsor: Fieldcrest CUSD 6

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

- shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for

determining compliance, and allow local districts to determine the specific methods and procedures by which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate;

- shall support legislation that causes all statutory and regulatory educational mandates to sunset if sufficient funding is not provided to implement such mandates and requirements. Local school districts may choose to continue to implement the mandated programs voluntarily until such time that the General Assembly appropriates the funding necessary to cover the costs of the required programs. (Adopted 1976; Amended 1988, 1989, 2001, 2005, 2013; Reaffirmed 1980, 1991, 1994, 1999, 2002, 2009)

Rationale: Since 2009, State general revenue funds for elementary and secondary education have decreased by approximately \$715 million and general state aid has been funded at a proration of 89% of the per pupil foundation level; and the mandated categorical grant for transportation reimbursement has not been fully funded since Fiscal Year 2010. 62% of the public school districts were in deficit spending in Fiscal Year 2014 compared to 32% in Fiscal Year 2008.

If the current income tax rates for individuals and corporations expire on January 1, 2015, funding for elementary and secondary education is expected to be reduced by \$967 million increasing the amount of General State Aid proration to 65%. Westchester Public SD 92 ½, has cut 18 teaching and support positions (11% of our total staff) over the past two years and continued cuts in education funding would be detrimental to the education and welfare of Illinois' students. During this time of multiple education budget cuts even more unfunded mandates have been placed on local school districts.

In the legislature, there are several proposals relating to the extension of the current income tax rates, the broadening of the sales tax base, graduated income taxation, and other proposals to stop the continued decrease in public education budgets.

No organization can survive, let alone thrive, in its mission to achieve the shared vision when it loses over 10% of its staff and will continue to lose more based on current funding trends.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution contained proposals on school funding that the district adopted and sent to its legislative representatives as part of a grassroots campaign this spring. The contents of the resolution mirrored Position Statement 2.01. The Committee recommended reaffirmation of three separate position statements after hearing testimony about the advent of a new school funding reform proposal and the importance of the position statements school districts have adopted to affect this important public policy change. They believed these most aptly reflected the submitting school district's resolution.

20. Position Statement 2.11 State Aid Payments

Submitted by: Streator ESD 44

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

Rationale: The General Assembly has reduced the G.S.A. funding by \$1,022,737 and delayed categorical payment of \$540,090 for Streator Elementary District 44 this year alone. Along with declining property tax values, our district has made significant cuts over the last 3 years in the amount of \$5.3 million. We have closed a school, reduced staff hours and insurance, eliminated extra-curricular and increased class sizes.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: This resolution originally called for a new Position Statement to support legislation that would reinstate General State Aid funding at 100% for the coming year and future years, and require the State to make categorical payments on time. The submitting District reasons that the prorated funding and late payments has forced their district to close a school, reduce staff hours and insurance, eliminate extra-curricular activities, and increase class sizes.

There are three current Position Statements that reflect portions of the request (2.01, 2.02, 2.11). After a discussion with the District, they have requested to change their resolution from creating a new Position Statement to reaffirming Position Statement 2.11 State Aid Payments.

21. Position Statement 2.12 Capital Funding for School Construction

Submitted by: Community Unit
SD 300 (Carpentersville)

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

Rationale: There has not been adequate funding for the School Construction Grant program to fund applications approved for entitlements.

- * CUSD 300 was awarded entitlement from the School Construction Grant Program in 2004.
- * The remaining entitlements for 2003 were appropriated in August of 2013.
- * The Illinois State Board of Education has not priority ranked the 2004 construction grants.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution covered several issues that are already imbedded in current position statements. The Committee, with agreement from the submitting district, revised the resolution to reaffirm this position statement.

22. Position Statement 2.19 School Funding & Taxation Reform

Submitted by: Oak Lawn-Hometown SD 123
Co-Sponsor: North Palos SD 117

The Illinois Association of School Boards shall actively support the general concepts regarding school funding reform, property tax relief and tax reform identified in the legislative outline prepared by the Center for Tax and Budget Accountability in June of 2004. Legislation resulting from that legislative outline shall be supported by the Illinois Association of School Boards provided that: the State guarantees the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district: school districts have continued access to local property tax revenues through levies and referenda the legislation meets the criteria outlined in the IASB Position Statement 2.34 – School Finance Reform. (Adopted 2004; Amended 2005)

Rationale: As an organization committed to excellence in local school governance in support of quality public education, the Illinois Association of School Boards (IASB) shall work to support Illinois State educational funding legislation that will serve to strengthen the State's ability to provide adequate and equitable funding solutions to school districts. Redistribution of current funds between local districts, particularly in a way that disproportionately favors some districts over others, does not solve education funding inadequacies or inequities. By advocating to improve funding formula solutions that address funding disparities in Illinois, the IASB will support the need for better transparency and dissemination of accurate and sufficient information on the impact of proposed education funding formulas as they are developed, formally proposed, considered, and enacted. The process should allow for thorough analysis by the Illinois State Board of Education (ISBE) and IASB of any proposed school funding legislation from the Illinois Education Funding Advisory Board (EFAB) and the Educational Funding Advisory Committee (EFAC).

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution addressed several issues already covered by current position statements

including this one. The submitting district agreed to reaffirm this position statement.

**23. Position Statement 2.22
Constitutional Amendment
on School Funding**

Submitted by: Oak Lawn-Hometown SD 123
Co-Sponsor: North Palos SD 117

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

Rationale: As an organization committed to excellence in local school governance in support of quality public education, the Illinois Association of School Boards (IASB) shall work to support Illinois State educational funding legislation that will serve to strengthen the State’s ability to provide adequate and equitable funding solutions to school districts. Redistribution of current funds between local districts, particularly in a way that disproportionately favors some districts over others, does not solve education funding inadequacies or inequities. By advocating to improve funding formula solutions that address funding disparities in Illinois, the IASB will support the need for better transparency and dissemination of accurate and sufficient information on the impact of proposed education funding formulas as they are developed, formally proposed, considered, and enacted. The process should allow for thorough analysis by the Illinois State Board of Education (ISBE) and IASB of any proposed school funding legislation from the Illinois Education Funding Advisory Board (EFAB) and the Educational Funding Advisory Committee (EFAC).

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The original resolution addressed several issues already covered by current position statements including this one. The submitting district agreed to reaffirm this position statement.

related administrative agencies, and state and federal courts to refrain from introducing, supporting or promulgating rules, regulations and legislation which deprive local school districts of decision-making powers on matters in which there is not a clear and compelling state or national interest. (Adopted 1976; Reaffirmed 2006, 2012)

The State is not funding General State Aid in its entirety, yet more and more unfunded mandates are brought to bear on local school districts. Unfunded mandates should be minimized and continuously reviewed by legislators.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: Local control is a key tenant of belief for the Illinois Association of School Boards and local school governance can only excel if they are given the opportunity to excel. Local decision making and local input is essential to quality public education throughout the state.

**25. Position Statement 6.23
Mandate Cost & Periodic Review**

Submitted by: Fieldcrest CUSD 6

The Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be required of ISBE to provide timely, updated information on the impact of new mandates as they are enacted. (Adopted 2013)

Rationale: The State is not funding General State Aid in its entirety, yet more and more unfunded mandates are brought to bear on local school districts. Unfunded mandates should be minimized and continuously reviewed by legislators.

The Resolutions Committee RECOMMENDS DO ADOPT.

Resolutions Committee Rationale: The Committee discussed this Resolution briefly and agreed with the submitting District that this continues to be a significant concern for districts and should be reaffirmed.

LOCAL-STATE-FEDERAL RELATIONS

**24. Position Statement 6.01
Local Control**

Submitted by: Fieldcrest CUSD 6

The Illinois Association of School Boards shall take all appropriate action to encourage members of the U.S. Congress, the Illinois General Assembly,

CURRENT POSITIONS

EDUCATIONAL PROGRAMS

1.01 EDUCATIONAL PROGRAMS

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

1.02 CURRICULAR MATERIAL DETERMINATION

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

1.03 PHYSICAL EDUCATION

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

1.04 P. E. EXEMPTION FOR SHOW CHOIR

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

1.05 STUDENT RETENTION AND HIGH SCHOOL COMPLETION

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

1.06 PRESCHOOL PROGRAMS

The Illinois Association of School Boards shall support legislation to fully fund with new monies for both staffing and infrastructure costs associated

with early childhood programs for such children as originally defined in PA 84-126, and further addressed in Public Act 94-0506 and Public Act 94-1054. (Adopted 1986; Amended 2001, 2006, 2007)

1.07 DISCIPLINE FOR SPECIAL EDUCATION STUDENTS

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

1.08 STANDARDIZED TEST PROCEDURES

The Illinois Association of School Boards shall urge the Illinois State Board of Education to contract with a national testing company to develop a state assessment test that will test the Illinois Learning Standards on a yearly basis in compliance with, and only testing those areas required by, the federal "No Child Left Behind" Act. Further the IASB shall support legislation to:

- require that the test be given no later than October of each year with results received by local school districts no later than December of that same year;
- provide that assessments include both an annual overall performance measure as well as a system of formative classroom-level assessments that are linked to desired standards;
- require that the test will remain the same for 10 years with only changes in the test items to maintain security;
- require that the cut scores be set before the test results are tabulated, leaving the score ranges the same from year to year and from grade to grade; and
- expedite and fully fund test development and implementation of an appropriate assessment instrument for English language learners. (Adopted 2002; Amended 2003, 2008; Reaffirmed 2011)

1.09 STUDENT ASSESSMENT

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

- reduce costs to schools, the state and therefore taxpayers
- enhance student achievement;
- increase student instructional time;

- facilitate test score comparability within and across state lines;
- fairly test students who are English language learners so that their academic progress can be accurately assessed regardless of their fluency;
- return test results in a manner that will allow school districts to maximize student learning;
- comply with the federal accountability mandate tied to testing;
- maintain a needed emphasis on the Illinois Learning Standards; and
- develop a reporting process that reflects a school's progress beyond simply student assessment scores. (Adopted 2002; Amended 2008; Reaffirmed 2011)

1.10 NO CHILD LEFT BEHIND

The Illinois Association of School Boards:

- strongly disagrees with the premise that the quality and complexity of teaching and learning can be adequately and solely assessed by one achievement test given once during the school year;
- disagrees with the practice of assessing all schools with inconsistent standards allowed to be used by individual states to determine school accountability and adequate yearly progress;
- believes that the federal government has no constitutional authority to sanction local school districts; and
- believes that the current Adequate Yearly Progress (AYP) accountability model for students with disabilities is not consistent with the goals of the new IDEA (Individuals with Disabilities Education Act), as amended.

Therefore, the IASB shall work with the National School Boards Association and other coalitions to urge Congress and the Illinois General Assembly to:

- amend the provision allowing for one high-stakes test to determine student achievement;
- remove the provisions for local school district sanctions per Section 103 of Public Law 96-88 (20 USC 3401) which created the U.S. Department of Education;
- focus on professional development for teachers and administrators;
- fully fund any requirements placed on local school districts;
- amend the Act to permit alternate assessments and other appropriate measures of achievement for students with disabilities as specifically addressed by the student's Individual Education Program (IEP);
- amend the act to permit alternate assessments and other appropriate measures for English language learners, including but not limited to providing directions and question content in their most fluent language, or to allow removal of individual English language learners from the subgroup when no appropriate test at their language level exists;

- allow academic progress to be charted by comparing performance measures made at periodic intervals within cohorts of students rather than by comparing the grade level group test scores from year to year; and
- reject the adoption of an NCLB requirement that high school students be tested annually as the sole measure of academic achievement. (Adopted 2003; Amended 2005, 2008, 2011)

1.11 NO CHILD LEFT BEHIND – MILITARY RECRUITMENT

The Illinois Association of School Boards shall work with the National School Boards Association and other coalitions to urge Congress and the General Assembly of Illinois to, regarding the No Child Left Behind Act, replace the opt-out burden on parents with an opt-in provision with regard to the requirement of secondary schools to disclose student information to military recruiters. (Adopted 2005)

1.12 ADVANCED PLACEMENT FOR STUDENTS

The Illinois Association of School Boards shall offer and support legislation guaranteeing that the graduates of Illinois public high schools who achieve the following scores on Advanced Placement examinations shall be accorded, at minimum, the following benefits by all Illinois public colleges and universities:

For scores of 3, 4 or 5, full credit for completion of the college or university course corresponding to the Advanced Placement exam, including the award of the semester or credit hours (or their equivalent) which would have been earned if the student had successfully completed the coursework and any predecessor coursework at the postsecondary institution.

In all cases, Illinois public colleges and universities shall be free to award credit or benefits for scores below 3 as they see fit. Similarly, Illinois public colleges and universities shall continue to be free to grant such additional credit and placement in still higher coursework for scores of 4 and 5 as they see fit. (Adopted 2004)

1.13 SCHOOL ATTENDANCE DAYS

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

1.14 IEP OUT-OF-GRADE LEVEL ASSESSMENT

The Illinois Association of School Boards shall advocate for, offer, encourage and support legislative action designed to:

1. Issue findings that No Child Left Behind (NCLB) is in conflict with the Individuals with Disabilities Education Act (IDEA), in particular in reference to the failure of NCLB to permit the use of

out-of-grade level assessments to evaluate the achievement of students whose Individualized Educational Plan (IEP) calls for such testing;

2. Call on, petition and recommend that the United States Department of Education clarify the assessment rules of NCLB to permit the use of out-of-grade level assessments to evaluate students whose IEP calls for such testing;
3. Compel the Illinois State Board of Education (ISBE) to take all steps available to it (including, but not limited to, granting such exceptions and flexibility as it is maximally allowed under NCLB and altering its plans for NCLB implementation in Illinois) to permit as much IEP-consistent assessment testing as students' IEPs may dictate in evaluating the progress of students with IEPs;
4. Take such steps as ISBE and the General Assembly may determine are necessary to cause the implementation of NCLB in Illinois to be harmonized with the requirements of IDEA; and
5. Make it clear to all persons that out-of-grade level assessments are not "alternate assessments" for purposes of NCLB. (Adopted 2006; Reaffirmed 2011)

1.15 FUNDING FOR DIFFERENTIATED INSTRUCTION

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

1.16 PRESCHOOL—PRIORITIZE PUBLIC SCHOOLS

The Illinois Association of School Boards shall support full funding of early childhood programs operated by public schools as a priority. (Adopted 2007; Amended 2012)

1.17 BILINGUAL EDUCATION OPTIONS

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

1.18 STUDENT ACADEMIC PLACEMENT

The Illinois Association of School Boards shall support local school district and parent collaboration, evaluation and decision-making regarding the grade-level placement of students based upon their academic, social, and emotional maturity and readiness to advance. When parental advancement requests deviate from normal school advancement, school

districts maintain the authority to evaluate and place students. (Adopted 2010; Reaffirmed 2011)

1.19 VIRTUAL CHARTER SCHOOLS

The Illinois Association of School Boards shall encourage the Charter School Commission to develop regulations that ensures State-authorized virtual charter schools meet the full needs of Illinois students and follow the intent of current State laws prohibiting the use of public funds for profit-driven educational firms. Examples of such regulations might include, but not be limited to, the following:

- Assurance of student access to teachers, including information regarding teacher accessibility, teacher/student ratio, and amount of teacher/student contact time
- Evidence of the social-emotional well-being of students, such as information regarding opportunities for peer interaction and collaboration, adult advisory resources, and protocols to prevent bullying or other inappropriate online behavior
- Not-for-profit entities that sponsor virtual charter schools shall be in existence for at least one year before submitting a virtual charter school proposal and operate under the Open Meetings Act and the Freedom of Information Act once a charter school has been approved
- Entities proposing virtual charter schools are limited to submitting a proposal to only one school district per year
- Members of the not-for-profit board that proposes a virtual charter school must demonstrate a direct link to the community in which it is proposing a charter school, either through residency, employment, or education
- Funding for State authorized virtual charter schools shall be reduced proportionately to reflect annual State aid proration, as well as per pupil expenditure used for building maintenance, classroom supplies, transportation, and other costs unique to the services provided by a "brick and mortar" school (Adopted 2013)

FINANCING PUBLIC EDUCATION — STATE

2.01 PRIORITY AND SUPPORT

The Illinois Association of School Boards shall urge the Governor and General Assembly of Illinois to establish education as the number one priority of state government, to increase funding of education to such levels as would be necessary to implement the constitutional requirement that the state have primary responsibility for financing the system of public education, including the funding of educational reform, and to adjust the state aid formula to offset increased inflationary costs. (Portions Adopted 1973, 1977, and 1986; Amended 1988; Reaffirmed 2000, 2004, 2006, 2012)

2.02 FUNDING SOURCES

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

2.03 FUNDING MANDATED PROGRAMS

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

- shall oppose programs or services mandated by the Illinois General Assembly, the State Board of Education, or any other State agency, unless there is clear evidence of need for the mandate and the Illinois General Assembly provides non-local revenues to fully fund the additional costs of those programs;
- shall urge the members of the General Assembly to strictly comply with the State Mandates Act, including specifying and labeling in the descriptions of legislation containing unfunded mandates that such mandates occur, and to refrain from passing any legislation which contains an exemption from the Act, and urge the Governor to veto any such legislation that may reach the Governor's desk;
- shall urge State agencies and commissions that adopt regulations accompanying legislative mandates to specify required outcomes and criteria for determining compliance, and allow local districts to determine the specific methods and procedures by which required outcomes will be accomplished. Required time lines for accomplishment should reflect consideration of the human and material resources and amount of deliberation and development necessary to accomplish the mandate;
- shall support legislation that causes all statutory and regulatory educational mandates to sunset if sufficient funding is not provided to implement such mandates and requirements. Local school districts may choose to continue to implement the mandated programs voluntarily until such time that the General Assembly appropriates the funding necessary to cover the costs of the required programs. (Adopted 1976; Amended 1988, 1989, 2001, 2005, 2013; Reaffirmed 1980, 1991, 1994, 1999, 2002, 2009)

2.04 FUNDING SPECIAL EDUCATION PROGRAMS

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

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

and board costs for any handicapped child placed in private facilities. (Portions adopted 1977, 1980, 1986; Portions Reaffirmed 1985, 1986, 2002; Amended 1988, 2000, 2001)

2.05 CORPORATE PERSONAL PROPERTY REPLACEMENT TAX

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

2.06 IMPACT AID (STUDENT HOUSING)

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

2.07 CONTRACTING DRIVER'S EDUCATION

The Illinois Association of School Boards shall support legislation authorizing school districts to provide a comprehensive driver education program through contract. Such contracts shall be made with properly authorized persons or agencies and may include provisions calling for the use of school property. (Adopted 1982)

2.08 TAX ASSESSMENT SCHEDULES

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

2.09 PERMISSIVE RATE EQUALIZATION

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

2.10 RESIDENTIAL PLACEMENT COSTS

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

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

- shall seek and support legislation for the State of Illinois to provide funds to local school districts for purchasing or constructing additional classrooms that are required to provide instruction for students who reside in state facilities located within the district. (Adopted 1991; Amended 2001)

2.11 STATE AID PAYMENTS

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

2.12 CAPITAL FUNDING FOR SCHOOL CONSTRUCTION

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

2.13 HEAT DAYS FUNDING

The Illinois Association of School Boards shall strongly support legislation to totally fund "heat" days for our schools. (Adopted 1996)

2.14 SUMMER SCHOOL FUNDING

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

2.15 LOCAL TAX COLLECTION AND DISTRIBUTION

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

2.16 TAX LEVY AMENDMENTS

The Illinois Association of School Boards shall seek legislation to provide that a duly constituted Board of Education may submit an amended tax levy to avail itself of potential additional revenue through a change and increase in district EAV (Equalized Assessed

Valuation), provided the original levy was properly filed on time, based upon the best information available at the time of filing, and the change in EAV has occurred since the filing of the original levy. (Adopted 1996)

2.17 ALTERNATIVE SCHOOLS

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

2.18 TORT IMMUNITY FUND

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

2.19 SCHOOL FUNDING AND TAXATION REFORM

The Illinois Association of School Boards shall actively support the general concepts regarding school funding reform, property tax relief and tax reform identified in the legislative outline prepared by the Center for Tax and Budget Accountability in June of 2004. Legislation resulting from that legislative outline shall be supported by the Illinois Association of School Boards provided that: the State guarantees the payment of property tax relief grants will be made in a timely fashion with no loss of funds to the school district: school districts have continued access to local property tax revenues through levies and referenda the legislation meets the criteria outlined in the IASB Position Statement 2.34 – School Finance Reform. (Adopted 2004; Amended 2005)

2.20 SCHOOL CONSTRUCTION GRANT PROGRAM

The Illinois Association of School Boards shall continue to support the current School Construction Grant Program and its provisions for grant applications, grant entitlements, grant awards, and local school district authority to select architects, engineers, contractors, and laborers. All school districts with an approved school construction grant entitlement shall be paid the amount of the entitlement in its entirety before a new school construction program can be implemented. (Adopted 2006)

2.21 SCHOOL CONSTRUCTION GRANT INDEX

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

2.22 CONSTITUTIONAL AMENDMENT ON SCHOOL FUNDING

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

2.23 NON-RESIDENT STUDENT TUITION

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

2.24 ISBE OVERSIGHT AGREEMENT

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

- Unless called for by the local school district, an oversight panel or finance authority shall not be imposed without a rigorous set of criteria proving the school district will not or cannot serve the needs of its students, staff and community;
- Clear benchmarks and goals shall be included in the establishment of an oversight panel or finance authority and once substantially met, the oversight panel or finance authority shall be dissolved;
- Bonding authority and issuance must remain the responsibility of the elected school board so that the duration of the oversight can be minimal;
- Progress toward benchmarks and goals must be reviewed and shared with the school district under oversight on a regular basis including any reasons or criteria for inability to make progress. Review should also recommend any modifications needed to achieve success;
- Due process and review by the Attorney General must be afforded school districts when appropriate; and
- ISBE authority to establish oversight panels or finance authorities shall not be broadened to facilitate imposition of a panel or authority or to expand their oversight once put in place. (Adopted 2009; Amended 2010)

2.25 MULTI COUNTY SCHOOL DISTRICT GSA OFFSET

The Illinois Association of School Boards shall support legislation to modify the GSA (General State Aid)

Formula calculation for multi-county PTELL (Property Tax Extension Limitation Law) school districts which have lost GSA for current and prior years due to an estimate of Equalized Assessed Value (EAV) utilized by the county providing the limiting rate to the Illinois State Board of Education (ISBE) for use in calculating a District's GSA. (Adopted 2010)

2.26 CATEGORICAL REDUCTIONS PROSPECTIVE ONLY

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

2.27 STATE AUTHORIZED CHARTER SCHOOL FUNDING

The Illinois Association of School Boards shall urge adoption of legislation similar to House Bill 2660, Amendment #1, in the 98th General Assembly, which would revise the method of funding State-authorized charter schools so as to limit the withholding of State funds from host school districts. With respect to State authorized virtual charter schools, further limit the withholding of State funds from host school districts in proportion to the per pupil expenditure used for building maintenance, classroom supplies, transportation, safety and security, and other costs unique to "brick and mortar" schools. For all State-authorized charter schools, require that proof of continuing enrollment and attendance be submitted quarterly, with prorated refunds to the host school district upon withdrawal of students from the charter school. (Adopted 2012; Amended 2013)

FINANCING PUBLIC EDUCATION — LOCAL

2.28 PROPERTY TAX ASSESSMENT AND COLLECTION

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

2.29 PROPERTY TAX BASE

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

2.30 STANDING ON TAX APPEALS

The Illinois Association of School Boards shall support legislative action to enable public school districts, in Cook County specifically, to (1) receive notices

of assessment appeals in excess of \$100,000; (2) become participants in assessment reduction proceedings at the administrative and judicial levels; and (3) allow the refund to be credited toward future property tax payments. Further, the IASB urges that the necessary resources be made available in order to facilitate the timely processing of property tax appeal proceedings. (Adopted 1975; Amended 1988, 2000, 2005, 2006; Reaffirmed 1985)

2.31 TAX INCREMENT FINANCING

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

2.32 SITE DEVELOPMENT

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

2.33 PROPERTY TAX CAP

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

- exempt the districts in counties under the Property Tax Extension Limitation Law (PTELL) from the restrictions of the tax cap in their Fire and Life Safety, IMRF, Social Security and Tort Immunity funds
- base the property tax cap on the Employment Cost Index (ECI) rather than the Consumer Price Index;
- base any such index (CPI or ECI) on a method for calculating average over time to lessen the unpredictability of tax capped local resources; and
- to establish a “floor” to PTELL to ensure that the allowable percentage increase in the extension cannot be less than the allowable percentage increase in the 1998 levy year. (Adopted 1990; Amended 2001, 2002, 2006, 2009; Reaffirmed 1991)

2.34 PROPERTY TAX CAP – GSA CALCULATION

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

2.35 PROPERTY TAX CLASSIFICATION

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

2.36 SCHOOL FINANCE REFORM

The Illinois Association of School Boards shall adopt as a position statement the recommendations contained in the Report of the Finance Initiative Committee of the Illinois Association of School Boards which reads:

“The State of Illinois, having the responsibility of defining requirements for elementary and secondary education, establishes that the primary purpose of schooling is the transmission of knowledge and culture through which children learn in areas necessary to their continuing development. Such areas include the language arts, mathematics, the biological, physical and social sciences, the fine arts and physical development and health.

Each school district shall give priority in the allocation of resources, including funds, time allocation, personnel, and facilities to fulfilling the primary purpose of schooling.” (The School Code, 105 ILCS 5/27-1)

The Illinois Association of School Boards believes that adequate funding must be provided for each student in order to guarantee the opportunity for an appropriate public education.

An appropriate education is defined as an education that provides for all students educational opportunities that meet the goals for learning established by the state in the Education Reform Act of 1985 and local community expectations as expressed through local board policy.

The following is criteria by which proposals for school finance reform shall be evaluated:

- 1) The state’s funding of public education should provide for a stable, reliable and predictable commitment of revenue.
- 2) State funding levels for public education should be a function of the actual cost of providing an appropriate education.
- 3) Adequate funding should be sought through the addition of new state revenues for public education.
- 4) Any funding formula developed by the General Assembly shall place high priority upon achieving the goal of equity in providing financial resources to local school districts.
- 5) Increased state funding for public education should not reduce the access of school districts to the local property tax base.

- 6) In the distribution of state funds to local school districts:
 - a) funding differentials for various levels of schooling are appropriate only if based on verified costs;
 - b) consideration should be given to regional differences in the cost of providing an appropriate education;
 - c) the method of calculating the number of students coming from disadvantaged backgrounds should be based on current, verifiable data;
 - d) size of school district is important only to the extent that a district provides an appropriate education.
- 7) A specified local tax effort should be required to qualify for state aid.
- 8) Authority for changing a district's aggregate tax levy should be retained by the local board of education.
- 9) Taxing authority without referendum for unit districts in all funds should be equal to the sum of the taxing authority in dual districts.
- 10) Funding should not be tied to mandated training of local Boards of Education.

In order to obtain substantial new state revenues for funding an appropriate education, the following considerations should have an impact on any proposal for school finance reform:

- a. A legitimate level and type of accountability will be needed.
- b. The physical plant needs of Illinois' school districts should be addressed.
- c. Taxpayer equity and relief, including uniform tax assessment and procedures as well as tax relief for limited fixed income and disabled citizens, should be provided. (Adopted 1990; Amended 1996, 2008; Reaffirmed 2001, 2012)

2.37 CHANGES IN SCHOOL ACCOUNTING PRACTICES

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

2.38 TAX LAW AND ASSESSMENT PRACTICES

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

2.39 IMPACT FEES FOR RESIDENTIAL DEVELOPMENT

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

2.40 BOND AND INTEREST LEVY

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

2.41 LOCAL TAXES ON SCHOOL DISTRICTS

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

2.42 PROPERTY TAX RATE INCREASES

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

2.43 PROPERTY TAX CAP EXPIRATION

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

2.44 TRUTH IN TAXATION

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

2.45 SALES TAX FOR SCHOOL DISTRICTS

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

2.46 ABATEMENTS FOR HOME BUILDERS

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

2.47 PTELL – DEBT SERVICE EXTENSION BASE

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

2.48 PTELL NO PENALTY FOR UNDER LEVY

The Illinois Association of School Boards shall support legislation that allows school districts to levy an amount less than the Property Tax Extension Limitation Law (PTELL) formula would allow without penalty in future years. This would require that when a district “under” levies, that the full allowable extension amount be tracked and made accessible in future years. (Adopted 2012)

2.49 EAV ADJUSTMENTS – TIMELY NOTIFICATION

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

2.50 PENSION-NORMAL COST SHFT

The Illinois Association of School Boards recognizes that legislation to sensibly resolve Illinois’ current pension crisis must be fully compliant with prevailing actuarial scientific standards in order to achieve fully-funded and sustainable pension funds. The Illinois Association of School Boards therefore shall not support a “cost-shift” to local districts as a true sensible solution to the pension burden. (Adopted 2013)

FINANCING PUBLIC EDUCATION — FEDERAL

2.51 STATE AND LOCAL FEDERAL TAX DEDUCTION

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

2.52 E-RATE DISCOUNT PROGRAM

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

FINANCING PUBLIC EDUCATION — OTHER

2.53 NON-PUBLIC SCHOOL FUNDING

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

2.54 NON-PUBLIC STUDENT REPORTING

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

2.55 TRANSPORTATION FOR PRIVATE SCHOOL STUDENTS

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

2.56 TAX EXEMPT BOND USE

The Illinois Association of School Boards shall oppose any reduction by the Federal Government in the amount of tax exempt bonds which can be issued. In addition to this continuing opposition, the IASB shall

explore alternatives available should such limitation be forthcoming at the Federal level. This would include but not be limited to income tax credits for individuals, commercial bonds property casualty companies, etc., to provide incentives within the State of Illinois for the purchase of said bonds. (Adopted 1989)

2.57 LIFE SAFETY FUND USE

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

2.58 STATE AND FEDERAL GRANT CARRYOVER

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

LEGISLATIVE ACTIVITY

3.01 BOARD MEMBER INVOLVEMENT

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

3.02 CANDIDATE SUPPORT

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

3.03 LIMITED BILL INTRODUCTIONS

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

3.04 GENERAL ASSEMBLY RULES

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

3.05 EFFECTIVE DATE AND STATE BOARD RULES & REGULATIONS

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

3.06 DATA UTILIZATION

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

3.07 LOCAL LEGISLATIVE VISITS

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

3.08 ELECTED STATE BOARD OF EDUCATION

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

3.09 BUDGET STABILITY FOR SCHOOL DISTRICTS

The Illinois Association of School Boards shall support legislation requiring the Illinois General Assembly to determine the amount of funding for educational entitlements and General State Aid no later than March 31 (3 months prior to the start of the budget year) and enact a biennial budgetary cycle. (Adopted 2010; Reaffirmed 2011; Amended 2012)

3.10 LEGISLATIVE PAY ACCOUNTABILITY

The Illinois Association of School Boards shall support legislation that requires the Illinois General Assembly to include the salary and benefits of each individual legislator on the Illinois General Assembly website. Benefits include all stipends, bonuses, per diems and other compensation for serving in the General Assembly. (Adopted 2011)

in the position to be the primary agency responsible for school board member training and professional development as recognized by Article 23 of the Illinois School code, and any such legislation requiring school board member training shall specifically list the IASB as a training provider. (Adopted 2008; Amended 2012)

4.05 CYBER-BULLYING DEFINITION

The Illinois Association of School Boards shall advocate for legislation that requires all Illinois public school districts' "Policy on Bullying" to include a bullying definition, which includes "cyber-bullying". School districts are encouraged to include a wide range of local education stakeholders in the establishment of the policy and to include in their policy specific provisions on bullying reporting requirements, investigation procedures, intervention options and appropriate consequences. (Adopted 2012)

BOARD OPERATIONS AND DUTIES

4.01 ATTENTION DEFICIT DISORDER

The Illinois Association of School Boards shall encourage the Illinois State Board of Education (ISBE) to continue to study Attention Deficit Hyperactivity Disorder and methods to accurately identify and meet the educational needs of children with this disorder. Further, the IASB shall seek clarification of state policies and categories of special education to provide for consistency in special education placement and disseminate relevant information from the ISBE to local school districts. (Adopted 1992)

4.02 SELF-INSURE RISK

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

4.03 BOARD MEMBER – TRAVEL REIMBURSEMENT

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

4.04 SCHOOL BOARD MEMBER TRAINING

The Illinois Association of School Boards shall oppose any legislation that includes a provision for mandatory training of school board members. The IASB encourages local boards of education to model continuous improvement by pursuing all professional development and training opportunities. The IASB, with its unique combination of expertise and resources, is uniquely

BOARD – EMPLOYEE RELATIONS

5.01 BOARD RIGHTS

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

- (a) enable the initial placement of employees on the salary schedule without regard to years of experience or graduate credit;
- (b) enable the initial placement of employees allow for greater flexibility in staffing patterns to improve efficiency and effectiveness of programs;
- (c) enable the initial placement of employees maintain the tenure rights of teachers in cooperatives in a single district but not in multiple districts; and
- (d) enable the initial placement of employees allow school districts to take action on reductions in force up to sixty calendar days following the date elementary and secondary appropriations bills become law. (Portions adopted 1976, 1979, 1980, 1983, 1984, 1988; Amended 1988, 1996, 2006, 2012; Reaffirmed 1992, 2011)

5.02 TEACHER SALARIES (LENGTH OF CONTRACT)

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

5.03 COLLECTIVE BARGAINING

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

5.04 UNEMPLOYMENT COMPENSATION (SUBSTITUTE TEACHERS)

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

5.05 PREVAILING WAGE ACT

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

5.06 ESP PROGRESSIVE DISCIPLINARY PROCEDURES

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

5.07 ILLINOIS EDUCATIONAL LABOR RELATIONS ACT

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

5.08 WORKERS' COMPENSATION LAW

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

5.09 IMRF QUALIFICATION

The Illinois Association of School Boards shall support legislation that would amend the Illinois Municipal Retirement Fund (IMRF) laws for non-certified school staff to change, at each local district's option, the number of minimum hours an employee

would work to qualify for IMRF from the current 600 hour standard to a 1,000 hour standard. This change would only be for new employees after the effective date of the legislation. (Adopted 1994)

5.10 TENURE REPEAL

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

5.11 SCHOOL EMPLOYEE STRIKES

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

5.12 STAFF DEVELOPMENT ACTIVITIES

The Illinois Association of School Boards shall urge the Illinois State Board of Education to offer alternative times for staff development workshops other than during regular school hours when classes are in session. (Adopted 2000)

5.13 EARLY RETIREMENT-DISTRICT OPTION

The Illinois Association of School Boards shall support legislation which will allow Boards of Education to determine if a teacher may retire exercising the Early Retirement Option (ERO) with the Teachers Retirement System (TRS). (Adopted 2006)

5.14 THIRD PARTY CONTRACTING

The Illinois Association of School Boards shall strongly oppose legislation or rulemaking that regulates and restricts the ability of school boards to contract with third-parties for the provision of non-instructional services. The Illinois Association of School Boards shall seek to repeal or amend the provisions of the School Code which unreasonably restrict the ability of school boards to enter into contracts with third-parties for the provision of non-instruction services. (Adopted 2012)

LOCAL - STATE - FEDERAL RELATIONS

6.01 LOCAL CONTROL

The Illinois Association of School Boards shall take all appropriate action to encourage members of the U.S. Congress, the Illinois General Assembly, related administrative agencies, and state and federal courts to refrain from introducing, supporting or promulgating rules, regulations and legislation which deprive local school districts of decision-making powers on matters in which there is not a clear and compelling state or national interest. (Adopted 1976; Reaffirmed 2006, 2012)

6.02 PERIODIC REVIEW OF STATE AND FEDERAL MANDATES

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

6.03 EDUCATIONAL LABOR RELATIONS BOARD PROCEDURES

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

6.04 STATE BOARD COMMUNICATION

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

6.05 STATE BOARD OF EDUCATION MEMBERSHIP

The Illinois Association of School Boards shall participate in the development of legislation amending Section 105 ILCS 5/1A with a goal of insuring fair representation on the State Board of Education from all geographic areas of Illinois. (Adopted 1999)

6.06 ZONING HEARING PARTICIPATION

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

6.07 RAILROAD CROSSINGS

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

6.08 ISBE RULES AND REGULATIONS REVIEW

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

6.09 STUDENTS ON PUBLIC AID

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

6.10 SCHOOL HOLIDAYS-LOCAL OPTION

The Illinois Association of School Boards shall support legislation that would allow local school districts the authority to decide whether to observe legal holidays as a day of non-attendance for students. (Adopted 1996)

6.11 HOME SCHOOLING POLICY

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

6.12 DESIGN PROFESSION SELECTION

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

6.13 SUPPORT SERVICES TO PRIVATE SCHOOLS

The Illinois Association of School Boards shall support modifications in the Illinois Intergovernmental Agreement Act to allow public school districts to work together in a time and cost efficient manner to provide support services to private schools as required by the U.S. Supreme Court rendered in the case of *Agostini v. Felton*, 65 U.S.L.W. 4526. (U.S. June 23, 1997). (Adopted 1997)

6.14 STATUTORY JOB DESCRIPTIONS

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

6.15 ADMINISTRATIVE CAPS

The Illinois Association of School Boards shall not support recent Illinois State legislation concerning

Administrative Caps and Superintendent's Contracts as this legislation takes away local control from duly elected Boards of Education. Be it further resolved that the IASB calls for the repeal of these provisions of PA 90-548 so that these provisions are again placed in the hands of local school boards. (Adopted 1998)

6.16 STUDENT EXPULSION HEARINGS

The Illinois Association of School Boards shall support legislation and/or encourage the National School Board Association to support legislation that gives local school districts more latitude than the law currently mandated by *Honeig v. Doe*. Particularly, school districts should have more latitude than the 10 day suspension limitation to accommodate the needs of the accused to acquire legal counsel, bring forth evidence, or testimony pertinent to the hearing. (Adopted 2002)

6.17 BILINGUAL EDUCATION

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

6.18 FAIR LABOR STANDARDS ACT

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

6.19 CONSTITUTIONAL CONVENTION SUPPORT

The Illinois Association of School Boards shall actively participate in promoting a Constitutional Convention for the State of Illinois when the question is submitted to the voters in 2008 (or earlier, if submitted before) and shall begin planning strategy and marshalling resources for the promotion of a vote in favor of conducting the Constitutional Convention. (Adopted 2005; Reaffirmed 2006, 2007)

6.20 BIDDING CONTRACTS-LOCAL BIDDERS

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

6.21 FREEDOM OF INFORMATION ACT CHANGES

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

- Increase allowable FOIA response time from 5 business days to 10 business days
- Exclude official school breaks in business day response time
- Allow denials for commercial purposes
- Allow denials for any request that is unduly burdensome
- Clarify language that would allow a request to be denied if it is unduly burdensome to the public body if the public body deems compliance with the request would result in excessive response costs
- Allow the imposition of reasonable fees regardless of the number of pages being provided
- Remove the balancing test between the public's interest and the employee's right to privacy in the privacy exception
- Expand the evaluation exemption to cover all school employees
- Exempt employment applications to protect the privacy of individuals that apply for high profile employment positions
- Delete provisions requiring public bodies to write a virtual legal opinion as to why they are claiming an exemption
- Delete provisions requiring public bodies to prepare a virtual legal pleading before being challenged for a denial
- Limit public bodies' liability by limiting a court's inquiry to violations of the FOIA Act and not the content of information provided
- Force the Public Access Counselor to defend its decisions before a court of law if a public body is sued
- Allow public bodies to seek review of a binding opinion of the Public Access Counselor in the county in which they are located rather than just Sangamon or Cook Counties. (Adopted 2010)

6.22 HOMELESS STUDENT TRANSPORTATION

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

6.23 MANDATE COST & PERIODIC REVIEW

The Illinois Association of School Boards shall support modifications to the Illinois State Mandates Act (30 ILCS 805) that will strengthen the ability of the Illinois State Board of Education (ISBE) to accurately and sufficiently provide timely information on the costs of mandates including input from local elected boards of education. In addition, the mandates report required for other local governments shall be required of ISBE to provide timely, updated information on the impact of new mandates as they are enacted. (Adopted 2013)

DISTRICT ORGANIZATION AND ELECTIONS

7.01 DISTRICT REORGANIZATION

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

7.02 SCHOOL DISTRICT REORGANIZATION VOTING REQUIREMENTS

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

7.03 ANNEXING DISTRICT REQUIREMENTS

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

7.04 SCHOOL BOARD ELECTION AT-LARGE

The Illinois Association of School Boards support legislation to repeal the provisions of the School Code that require a school district to have a ballot question approved in each congressional township before the district can move to electing its board members at-large. (Adopted 2009)

7.05 DETACHMENT FROM UNIT DISTRICT

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

7.06 PUBLIC QUESTION VOTING DATES

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

7.07 SCHOOL BALLOT FORMAT

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

7.08 ELECTION SCHEDULES

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

7.09 POLLING PLACES IN SCHOOLS

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



**82nd IASB • IASA • IASBO
Joint Annual Conference**
November 21-23, 2014 • Chicago

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**IASB • IASA • IASBO 82ND JOINT
ANNUAL CONFERENCE**



PLEASE NOTE: Information is continuing to come in about the Conference. As a result, changes could create cancellations, relocations or additions to the list of conference events contained in this preview. Please refer to the official conference program you will receive at the conference registration desk for an accurate, updated listing of events and activities.

Use arrows to
navigate pages

Make the Connection:

Local school leaders to state conference

School leaders from around Illinois will gather in November to “**Make the Connection**” with other local school leaders and colleagues by attending the 82nd Joint Annual Conference.

As educational leaders, you know you cannot do this work alone. You need to build relationships, seek out expertise and work together as a leadership team. In short, you must connect with others in order to develop leadership knowledge, skills and resources.

That’s why “**Make the Connection**” has been chosen as the theme for the 2014 Joint Annual Conference, a theme that describes the common denominator of anyone working in or with public schools—whether as a school board member, district superintendent, business manager, building administrator, board secretary, school attorney, product or service vendor, university professor, regional superintendent, state elected or appointed official.

School leaders will connect with one another to explore new ideas and trends as well as those issues that challenge school districts year in and year out. No matter the size or location, every public school district in Illinois can benefit from attending this year’s conference. A wide array of discussion sessions, exhibits, tours, keynotes, workshops, and other learning opportunities have been assembled for this three-day event.

Whether you are attending as the sole representative of your organization or you are coming as part of a larger group, the Joint Annual Conference is the place to re-connect with peers and to build new relationships. In fact, each person you meet has the potential to become an important part of your growing network of contacts and colleagues.

This Preview has been created to give you a glimpse into what to expect at this year’s conference. Additional information and updates will be announced as the events draw closer. To stay current on developments, please visit the online conference website: www.iasb.com/jac14.



Watch for updates and announcements on **Facebook** and **Twitter** before, during and after the conference!



@IASB

Registration

Pre-conference registration is \$405 per registrant (spouses and children of paid guests are complimentary). Pre-registration forms and fees must be received in the IASB Springfield office by 4 p.m., Oct. 23. Registrations made or received after Oct. 23 will be \$430 per person.

Onsite registrations (\$430 per person) will also be available, with acceptable payments made by check, cash, Visa, MasterCard or Discover. Oct. 23 is also the last day to make registration changes, i.e., changing the names of attendees that will be included in the conference name badges mailed to districts. Changes received after Oct. 23 will have to be made at the conference registration desk, beginning Nov. 21. **Note:** *The original registration name badge must be surrendered in order to receive a replacement badge without incurring additional charge.*

IASB will mail name badges for all paid registrants on Nov. 7; however, name badge holders will only be available onsite at the conference registration desk, beginning Nov. 21. **Note:** *Name badge holders will also be available Friday at the Hyatt Regency West Tower Lobby Level, Sheraton Chicago Hotel and Towers Level IV and Swissôtel Chicago Vevey Lobby Level and Montreaux Level II, for those attending IASB workshops, Illinois ASBO seminars, IASB secretaries' programs, or the Illinois Council of School Attorneys' seminar.*

This year, conference planners have also changed the way they distribute specialty ribbons. Only board member, administrator and guest ribbons will be mailed, and those who qualify to receive other name badge ribbons will be able to pick them up with their name badge holder and lanyard.

Specialty ribbons will be available to designate the following titles:

- Board members
- Administrators
- Secretary
- Guests
- Service Associates
- Secretaries
- LeaderShop Academy members
- Master Board Members

FORMS

Download registration forms at www.iasb.com/jac14/registration.cfm or click on the following buttons:

These forms can be filled out electronically, but must be printed and mailed, along with payment, to IASB. Note: Forms CANNOT be faxed. They will only be accepted by mail or in person at the IASB Springfield office.

Questions regarding any phase of this process should be directed to IASB Meetings Management staff.

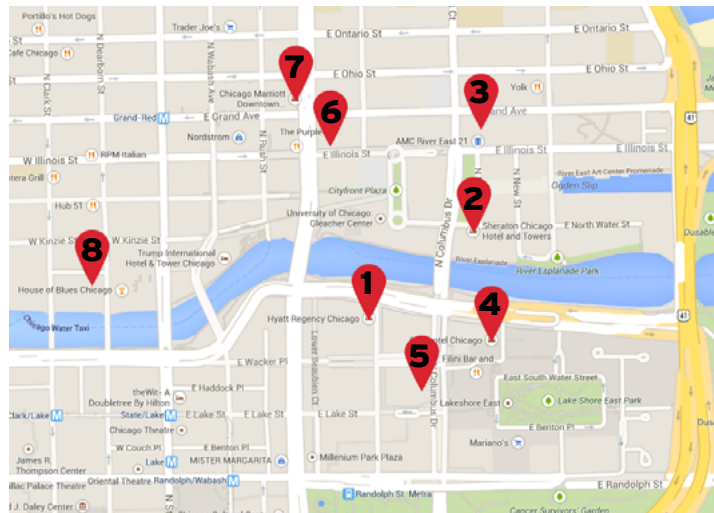
217/528-9688 ext. 1115.

Refunds

Those who have registered and paid for conference but who later need to cancel may request a refund. Refund requests, minus a \$75 service fee per registrant, will be honored only if made by e-mail to cgillette@iasb.com by 4 p.m., Oct. 23. Refund payments will be processed after the conference. **Note:** *Refund requests made after Oct. 23 will not be granted.*

Conference hotels

All official conference events will take place at the Hyatt Regency Chicago, Sheraton Chicago Hotel and Towers and the Swissôtel Chicago. Eight hotels have been blocked to accommodate guest housing for the conference, including the following:



- 1. Hyatt Regency Chicago**
- 2. Sheraton Chicago Hotel and Towers**
- 3. Embassy Suites Chicago Downtown**
- 4. Swissôtel Chicago**
- 5. Fairmont Chicago Millennium Park**
- 6. InterContinental Chicago Magnificent Mile**
- 7. Chicago Marriott Downtown Magnificent Mile**
- 8. Westin Chicago River North**

Room rates reserved in the conference block range from \$174 to \$193 per night; however, the number of rooms available at these prices is limited. Housing is assigned as completed housing forms, accompanied by completed registration forms/fees and room deposits, are received. Please refer to the housing instructions and forms available at: www.iasb.com/jac14/registration.cfm.



CHANGES AT THE HYATT REGENCY CHICAGO:

Work is continuing to remodel the conference headquarters hotel, Hyatt Regency Chicago, and will result in the relocation of several conference events.

Throughout the three-day Joint Annual Conference, there will be no events held in the Regency (Gold) Level at the hotel's West Tower. Events normally held on that level have been moved to other parts of the Hyatt. This includes the IASB Delegate Assembly, scheduled for 10:30 a.m. on Saturday, Nov. 22. This event has been moved to the Grand Ballroom level of the Hyatt East Tower.

Please see the conference program for more details. Announcements will also be made online and at specific conference events.

Conference Schedule At-A-Glance

THURSDAY, NOVEMBER 20

- 9 a.m. - 5 p.m. – Illinois ASBO board committee meetings and board meeting
- 11:30 a.m. - 3:30 p.m. – IASB Board of Directors' luncheon/meeting
- 2 - 5 p.m. – IASA Board of Directors' meeting
- 3 - 5 p.m. – Illinois Council of School Attorneys' executive committee meeting

PLEASE NOTE: Some events will be held at the Sheraton Chicago, just across from the Hyatt Regency, and others at the adjacent Swissôtel. UNLESS NOTED, all locations are in the Hyatt Regency.

FRIDAY, NOVEMBER 21

- 7 a.m. – Illinois ASBO seminar registration, Swissôtel
- 7:30 a.m. - 3:30 p.m. – Illinois ASBO seminars, Swissôtel
- 7:30 a.m. - 5 p.m. – Conference registration; IASB Delegate Assembly registration; Educational Environment Exhibits
- 7:30 a.m. - 5:30 p.m. – IASB bookstore
- 8 - 8:45 a.m. – Chicago Schools Tour breakfast
- 8 - 9 a.m. – IASB workshop continental breakfast, Sheraton
- 8 a.m. - noon – IASA fall workshop for superintendents
- 8:45 a.m. – Chicago Schools Tour buses load
- 8 a.m. - 3 p.m. – Illinois Council of School Attorneys' school law seminar
- 8 a.m. - 5 p.m. – IASB information desk, Sheraton; IASB workshop registration, Sheraton
- 8:30 a.m. - 3:30 p.m. – IASB information room
- 8:30 a.m. - 4 p.m. – Food Fair
- 8:30 a.m. - 5 p.m. – Exhibits
- 9 a.m. - 3 p.m. – IASB pre-conference workshops, Sheraton
- 9 a.m. - Noon: and 1:30 - 3:00 p.m. – Board/District Secretaries' Program, Swissôtel
- 10 - 11:15 a.m. – IASB resolutions committee meeting
- 11 a.m. - noon – Welcome to conference orientation
- 11:30 a.m. - 12:30 p.m. – Combined IASB workshops luncheon, Sheraton
- 12:15 - 1 p.m. – Illinois ASBO seminar luncheon, Swissôtel
- 12:30 - 1:00 p.m. – Illinois Council of School Attorneys' school law seminar buffet luncheon
- 1:30 - 3 p.m. – Discussion panels, Hyatt, Sheraton
- 2 - 5 p.m. – ICPEA meeting
- 3:30 - 5 p.m. – First general session — Speaker: John Draper

SATURDAY, NOVEMBER 22

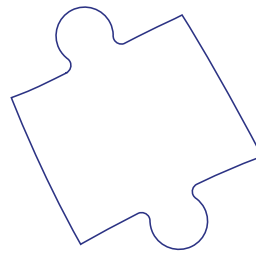
- 7:30 - 8:10 a.m. – Orientation for 1st Timers
- 7:30 - 8:30 a.m. – IASB Service Associates annual breakfast meeting
- 7:30 - 11 a.m. – Delegate Assembly registration
- 7:30 a.m. - 5 p.m. – Conference Registration; Educational Environment Exhibits; Legislative information counter; IASB Bookstore
- 8 a.m. - 4 p.m. – IASB Information Desk, Sheraton
- 8:30 - 10 a.m. – Second general session — Speaker: Jim Burgett
- 8:30 a.m. - 2 p.m. – Exhibits; Food Fair
- 8:30 a.m. - 3 p.m. – IASB Information Room
- 10:30 a.m. - noon – IASB Delegate Assembly
- 10:30 a.m. - noon – Discussion Panels, Hyatt, Sheraton
- 10:30 a.m. - 3 p.m. – Board/District Secretaries' Program, Swissôtel
- 1:30 - 3 p.m. – Discussion panels, Hyatt, Sheraton
- 1:30 - 3:15 p.m. – Carousel of panels, Sheraton
- 3:30 - 5 p.m. – Discussion panels, Hyatt, Sheraton

SUNDAY, NOVEMBER 23

- 8 - 9:15 a.m. – IASB Board of Directors' breakfast meeting
- 8 - 11 a.m. – Legislative information counter
- 8 - 9:30 a.m. – Discussion Panels: coffee and conversation
- 8 - 10 a.m. – IASB Bookstore; Educational Environment Exhibits
- 9:45 - 11:30 a.m. – Third general session — Speaker: Craig Kielburger

Make the Connection:

Keynote Speakers to Keynote Messages



The 82nd Joint Annual Conference has lined up three exceptional keynote speakers for the general sessions that are scheduled for 3:30 p.m. Friday, 8:30 a.m. Saturday, and 9:45 a.m. Sunday:



First General Session: John Draper

John Draper is a consultant to the National School Public Relations Association (NSPRA), a membership organization dedicated to increasing the effectiveness of school leaders and building support for schools and school districts. He is also co-author of the book, *Crucial Conversations about America's Schools*, published in 2010.

For the last 30-plus years Draper has been a middle and high school teacher, assistant principal, middle and high school principal, and executive director of the Council for Leaders in Alabama Schools. Prior to joining NSPRA, Draper was CEO of the Educational Research Service.



Second General Session: Jim Burgett

Jim Burgett, CEO of The Burgett Group, is a speaker, author, consultant and facilitator. The Burgett Group consists of three Burgett family members – Jim, Gordon and Doug – offering professional development services for schools and other organizations.

Burgett was twice named the administrator of the year in Illinois during a 36-year career as a teacher, principal and superintendent in three districts, River Ridge CUSD 210, Elizabeth CUSD and Highland CUSD 5. He has written or co-authored five books, the latest being *The Art of School Boarding*, published in 2013.



Third General Session: Craig Kielburger

Craig Kielburger is a social entrepreneur. He is the co-founder of the international children's charity Free The Children (which he co-founded at age 12), the youth empowerment event "We Day," and the social enterprise "Me to We." The impacts of these organizations include providing service learning programs to over 7,000 schools reaching two million young change-makers in North America and the UK, building 650 school houses and providing clean water to over one million beneficiaries in developing countries.

Kielburger is a syndicated columnist and best-selling author of 12 books. He holds 15 honorary doctorates and his work has been featured on "60 Minutes" and in *National Geographic*, *TIME* and *The Economist*.

Make the Connection: Panel Sessions to Experts and Districts

FRIDAY, NOVEMBER 21

11 a.m. - Noon

Welcome to Conference

Orientation — Does your district have a board member, administrator or secretary attending their first conference? This session will explain which programs are best suited for first-timers. It will also review the conference program, how to find assistance, directions, maps, and other downtown activities.

1:30 - 3 p.m.

Successful Outreach to

Parents and the Community — Successfully reaching out to the community is vital in showing what schools are achieving. Learn how to successfully reach parents through different events and initiatives so parents and the community can be confident in the direction your schools are going.

Reengaging Students: College, Career, Civic Life — Members of the Illinois Task Force on Civic Education and the Civic Mission Coalition will explain why and how to use proven civic learning practices to address Common Core State Standards, build 21st Century skills, and improve school climate.

Using Student Growth for Teacher Evaluation — Explore helpful information for school leaders concerning the use of Student Growth for teacher evaluation purposes. Examine components of the regulations relating to PERA teacher evaluation and examples of how educators are incorporating Student Growth into teacher evaluation.

Negotiation Strategies: What Happened to Salary Schedules? — Are your salary schedules outdated? Are they sustainable? Hear from district negotiators who have successfully restructured their collective bargaining agreements with respect to salary schedules. Gain insights and innovative strategies that have led to creative solutions and pragmatic designs.



Sowing Seeds for a New School Foundation — School districts' foundations are generally established as a way to avoid or supplement budget shortfalls and are an "easy fix." Find out the basics of starting a foundation and the criteria for recommending foundation board members.

Implementing and Growing 1:1 Technology Programs — Learn practical considerations of a 1:1 device program. We'll explore a framework that supports success through professional learning, technology infrastructure, and program evaluation. Discover how your investment in technology can be realized through an implementation that impacts student learning.

Engaging Families: A Key Piece — Parent involvement is vital to student success. Come and learn the keys

to developing the conversation with these essential partners.

Turning the Corner from the 2014 Elections — With the General Election behind us, what's next? Knowing who sits in the governor's mansion and Congress, now learn the direction of state and federal programs. Tax policy, education policy, budgeting, and social issues will be addressed by political experts.

Early Childhood: Essential Strategies for District Success — Research shows investments in quality early childhood programming can yield \$7 for every \$1 spent. Learn how to grow effective early learning programs. Experts will discuss strategies and show real-life examples to ensure that entering kindergarteners achieve success through school.

Pennies from Heaven: County School Sales Tax — The County Schools Facilities Sales Tax (CSFST) is pennies from heaven for counties that have adopted it. Learn about this funding source and how to enact it in your county. School districts will provide case studies about how they passed CSFST.

How Separate? Religion and Public Education — The U.S. Constitution calls for the separation of church and state, but just how separate? Join us for a discussion of the interaction between religion and public education.

Too Deep? The Role of the Board in School Financial Management — Avoiding day-to-day operations, boards set the direction and goals and let administrators navigate. So what does a board member need to know about district finances? Learn from board members and business officials how to ensure financial stability of the district.

Good School Maintenance — Panelists will help board members and administrators plan maintenance for their facilities. Panelists will discuss facility audits as a starting point for identifying maintenance needs, provide benchmarks to evaluate your district's maintenance budget and identify funding options for major maintenance.

Social Media Best Practices — Do you know when to terminate for tweeting or suspend for sexting? Learn how to establish clear guidelines and parameters for the use of social media by school personnel and students.

From Policy to Practice — Your ROE/ISC is here to assist your district. Come learn how legislation looks for your schools on licensure, life safety, learning standards, and PARCC testing. This interactive session will help board members understand statewide policies that affect their own district.

Why Districts Need a Strategic Communications Plan — Explore the value of a comprehensive, multi-year strategic communications plan and a research-based approach to developing it. Elements include internal and external ambassadors, traditional and social media approaches, and a verbal and visual brand that integrates communications efforts with foundation building.

SATURDAY, NOVEMBER 22

7:30 - 8:10 a.m.

Orientation for 1st Timers — Does your district have a board member, administrator or secretary attending their first conference? This session will review the conference program, how and where to find assistance, directions, maps, sessions, and activities you won't want to miss.

SATURDAY, NOVEMBER 22

10:30 a.m. - noon

Coaching Matters: A Plan Supporting Teacher Growth — Explore Maine Township High School District 207's implementation of individual coaching plans to support teachers in professional journeys of inquiry for improved practice. Share models and studies plus evidence on a strategic, long-term plan to foster continuous professional growth.

Google This: E-Privacy in School Technology — Explore cutting-edge issues of privacy in school technology, using real court cases involving student tracking through electronic IDs and webcams, student cell phone searches, electronic eavesdropping, FOIAs for emails, and student data access practices by cloud providers like Google.

Leadership and Learning — Join this conversation about how a digital learning environment can help you facilitate new approaches to education. We'll explore strategies for visionary leadership and innovative teaching and learning, and hear from visionary leaders who have transformed their districts and classrooms.



CONFERENCE BOOKSTORE:

BOOKS, GIFTS & AUTHORS

Another browsing opportunity that opens Friday morning is the conference bookstore. There will be more than 3,000 titles on hand, from school governance and leadership, to general titles in management, biographies, reference, self-help and other publication categories. There will also be a children's book section and a wide variety of holiday gifts and merchandise available.

Located in the East Tower of the Grand Ballroom level of the Hyatt Regency Chicago, the bookstore will also be the place to meet with authors of many of the books on display. A schedule of book signings will be posted on site and in the Conference program.

Community Engagement: Informing the Community — Effective community engagement requires the board to fully inform its community about district results. Learn more about best practices for informing the community about student performance and progress toward district goals using the district's website.

Policy 101: Maintaining the Board's Policy Manual — Keeping the board's policy manual current amid new law and regulations is a challenge. This presentation focuses on the policy manual as a living document and shows how to keep the board's policy manual up-to-date using IASB's policy maintenance services.

Using Technology and How it Affects PERA — Educators will explain to school leaders how to pursue intellectual engagement, using technology to reach this Danielson goal. Topics include: 1) changes in pedagogy and using devices to engage students; 2) staff development for technology use; and 3) student growth data.

Hazing Headlines: Be Gone! — Let's lift the haze on hazing in schools. Wondering how to prevent it? Want best practices to manage a situation should an incident occur in your district? Come and learn as attorneys move a discussion through a hypothetical situation.

Decisions, Decisions, Decisions! — Join an interactive, enjoyable session (using "clickers") to better understand whether decisions are superintendent decisions, board decisions, or a combination of both. You will also hear different strategies to help boards work together to reach a consensus.

Beyond Mandatory Training: What's next for the Board? — Panelists will explain what the research tells us about training, explore the many IASB offerings, and hear what fellow board members have to say about their training. Finally, begin to create a board development plan for you and your board.

Communication Styles and Decision Making — The individuality and style of each board member need not stigmatize tough decisions in the decision-making process. One district faced many such decisions amid 1000% growth over 20 years. Learn how understanding individual type and style can help in board decision making.

School Board Self-Evaluation: Working Together...Better — When boards commit to evaluating and improving their work, they are able to provide creative, decisive leadership for their district. Panelists will share their evaluation process on assessing current practices and procedures that lead to board improvement.

Surviving to Thriving: Effective Leadership's Importance — When faced with the temporary closure of a building due to flooding, the board, administration, faculty, staff and community united – under effective leadership, communication and humor. When any disaster strikes, the process and framework for recovery is similar.

Cultivating the Board/ Superintendent Relationship — In order for the board and superintendent to foster student achievement and provide good governance for the school district, the superintendent and board members must work together as a team. Find out about this crucial aspect of governing your district.

Legislative Issues Impacting School Districts — This panel of experienced legislators will discuss issues of the 2014 legislative session (budget, income tax, pensions, cost shift, mandates, SB 16) and how these issues or bills will impact Illinois school districts.

Executive Search Process — Selecting a superintendent may be the most important responsibility a board undertakes. Learn the steps and review the critical aspects of it. This panel is designed to assist anyone anticipating a superintendent, assistant superintendent, business manager, director or principal change.

Save on Energy - Spend More on Education — "Green Energy" is a mission critical for school districts. Districts across Illinois are adopting policies that require them to pursue energy conservation in affordable ways. Using Green Energy is allowing districts to save on energy and spend more on education.

Balanced Governance: The Local School Board's Role — Federal intrusion and globalization undermine the capacity of school boards to develop an educated citizenry. Local schools are where we prepare children for their future. Equip yourselves to bring balance to the conversation and to educational outcomes in your district.

Changing Culture: Strategic Planning that Works — Is your district dealing with turmoil, dissension, or people acting on personal agendas? This session is for you. Learn how your district mission statement and the strategic planning process can help alleviate the troubles commonly facing boards of education.

Curriculum Leadership: Best CCSS and PARCC Practices — This session will provide board members with an authentic look at curriculum reform. Attendees will learn how to assess, monitor, and plan for critical areas of implementing the CCSS and preparing for PARCC. Audience members will receive action kits.

Financial Executives Discuss Structured Multi-Year Financial Planning — Examine a structured approach to create the methodology for articulating, planning and achieving the school board's multi-year goals: financial, programmatic and others. Mastering this approach will earn your district superior results.

Employee-Student Sexting: A Proactive Response — We will discuss how our district effectively addressed an employee-student sexting incident by developing and implementing a plan that immediately stopped the abuse, removed the perpetrator from the school environment, assisted the victim and minimized community disruption.

Managing Health Care Costs under ACA — This program has been developed to provide school administrators with an opportunity to learn what is causing health insurance costs to spiral out of control and what the district can do to help control those costs.

Certification for Facilities Professionals — The next steps have been taken in establishing a credentialed certification process for facilities professionals. Make sure your staff members have the tools and knowledge to take your district to the next level... from the boardroom to the boiler room.

Community Engagement: Listening, Learning, Leading — Voters defeated a bond issue in 2011 and voiced concerns about the future plans for school facilities. The result was a community engagement initiative. Recommendations from that process became the foundation for goal setting and strategic planning by the BOE.

Referendum Yes! Against All Odds! — Can voters be moved to pass a referendum in difficult economic times? YES THEY CAN! With a strong district story and a supportive marketing strategy a referendum can be passed! One success story will be shared in this session.

A Legal Guide to Serving LGBT Students — Panelists will explore best practices for serving LGBT students based on recent legal developments in an interactive presentation that incorporates poll questions to challenge attendees.

Ridgewood/United Airlines Mentoring and Leadership Program — The Mentoring Leadership Program works with school board members, community/business leaders, parents, and alumni to teach success skills to freshmen. Concurrently, upperclassmen's leadership training is taught by Charles Duncan, VP of United, using Harvard case studies.

Revenue — School districts have experienced multiple consecutive years of reduced school funding. Come hear the revenue chairperson from the Illinois House of Representatives discuss the prospects and future of school funding.

College/Career Readiness: Implementing Learning Standards/Assessments — Join ISBE's Deputy Superintendent/Chief Education Officer, Susie Morrison as she shares the vision of every student being college and career ready. The discussion will include how to implement the new learning standards and student assessments aligned with the learning standards.

One-to-One Cloud-Based Learning: Two Years' Experience — This session will focus on the planning and preparation necessary for a 1:1 rollout, as well as the impact of 1:1 technology on teaching, learning, and the overall culture of a school district.

Collective Bargaining Hot Topics — Whether bargaining now or in the future, gain a practical overview of trends at the bargaining table and management strategies to deal with education reform, TRS pension reform, evaluations, health care reform and how to negotiate when you have no money.

Top 10 Recommended Board Actions for 2015 — Learn about 10 specific things that YOUR school board can do to further your vision of 21st century learning in 2015. This informative presentation will highlight 10 resources/strategies that will inform future conversation and action at the BOE level.

1:30 - 3 p.m.

Selling Bonds Under the New Municipal Advisor Rule — Thinking about bonds? Learn how your district can maximize the benefit of your financial advisor, underwriter and bond attorney under the federal Securities and Exchange Commission's new Municipal Advisor Rule that changes some past practices relating to the bonds.

Effective Negotiation Strategies for Salary/Benefits Issues — Experienced labor negotiators will review strategies to address salary and benefits issues, including salary schedule changes or elimination, longevity pay options, health insurance cost sharing methods, health insurance and pension cost reopeners, and methods to reduce retirement benefit costs.

Leadership and Learning — Join this conversation about how a digital learning environment can help facilitate new approaches to education. We'll explore strategies for visionary leadership and innovative teaching and learning, and hear from visionary leaders who have transformed their districts and classrooms.

Community Engagement: Buildings, Budgets and Closings — Learn how one district engaged its community from the bottom up in critical conversations related to budget issues, deteriorating facilities and potential school closings. Presenters will share a model for engaging community members to make difficult and complex decisions.

Legal Hot Topics for 2014 — School law is an aspect of education that is constantly changing — and new personnel laws have added even more to the mix. Come hear two experienced attorneys discuss current trends and the legal issues facing your district.

Community Engagement: What, Why and How — An effective community engagement process is PROACTIVE and, once in place, can reduce or perhaps even eliminate the need for REACTIVE public relations. This session will explore why this work is important and how your board can engage your community.

Illinois Report Card: Essential for Board Members — Learn how board members can use the Illinois Report Card to make policy level decisions about student learning, finances, etc. Come to grips with the data your community and news media are already accessing on this and other sites.

Differentiated Accountability and Recognition — Explore the new Illinois Differentiated Accountability and Recognition system created when the state board obtained a waiver from some NCLB provisions. Review major system components and learn how it will be administered in the schools and school districts throughout Illinois.

What's Trending Now in Special Education Law? — Enjoy a practical, engaging review of special education legal developments and trends. Whether the information is new or just new to you, this session will expand your understanding of how these trends affect school districts' special education programs and practices.

Finance for Veteran Board Members — More than ever, boards have an obligation to clarify their expectations and monitor financial performance. Join us for a discussion of timely topics related to school finance – designed especially for veteran board members.

Practical Parliamentary Procedures — Parliamentary procedure promotes fair, efficient meetings, and helps you get home before midnight! Discover 10 basics of parliamentary procedure and how they apply to small boards. You'll come away with helpful handouts and sensible suggestions on how to become "parli-pro-ficient."

Setting District Goals and Directions — Whether we call it setting district goals, strategic planning or mission/vision work, school boards are responsible for clarifying the district's purpose. Hear how two school boards used IASB facilitation to help do this work the right way.

The Cost of Prevailing Wage — Illinois' Prevailing Wage law has been around since 1941. How much does it truly cost school districts and is it still necessary? Panelists will discuss the current political climate on the issue and the changes proposed in recent years.

An Ounce of Prevention...State Preparedness Assistance — Tragic events highlight the need for preparedness in schools and make it more of a focus for administration than ever. Illinois has programs available for schools to improve preparedness. His presentation highlights resources available through IEMA, ITTF and the STIC.

MANDATORY (PDLT) TRAINING CREDIT AVAILABLE

Every school board member newly-elected or re-elected in April 2013 or appointed after April 2013 by law is required by the state of Illinois to complete mandatory training within one year of taking the oath of office. The training includes instruction in education and labor law, financial oversight and accountability and fiduciary responsibilities. Additionally, this training also fulfills the requirement for Performance Evaluation Reform Act (PERA).

Board members who seek to complete their mandatory training requirements can attend a pre-conference workshop on Friday, Nov. 21 at the Sheraton Chicago Hotel and Towers. This workshop requires an additional fee and registration. The fee includes meals and materials. Participants must remain to the conclusion of the workshop to receive their certificate of completion. More information is available here: www.iasb.com/jac14/pdfs/PreConWorkshops14.pdf.

The Good, Bad and Ugly of Dissolution/Annexation — Our panel has experienced the good, the bad and the ugly during a recent school district dissolution/annexation. Through the process, many valuable lessons were learned. Come and listen as we share our experiences.

IHSA - Update on Current Issues and Happenings — The executive director from the Illinois High School Association (IHSA) will report on important issues and events in Illinois interscholastic activities and answer your questions.

Beyond Apps: A One-to-One Tech How-To — Learn how we support one-to-one technology with effective professional development, see how teaching and learning evolved, and discover how one-to-one technology offers flexible access to quality Common Core curriculum materials at a reasonable cost.

Suspending the Salary Schedule — The 2013-2014 school year saw protracted negotiations between the Macomb Education Association and the CUSD 185 Board of Education. Negotiating team members discuss the processes and strategies that ultimately resulted in a three-year suspension of the salary schedule.

Board and Administrative Relationships with Data — Oregon CUSD 220 is leading the way in using data to improve educational outcomes for students. See how the administration-board relationship can be used to leverage creative hiring and develop capacity in this increasingly important domain.

FEMA-Funded Tornado Safe Rooms: Construction Opportunities — Many districts throughout the “tornado alley” of the Midwest have received millions of dollars in grants to build certified “safe rooms” that can serve as gyms, cafeterias, etc. Find out how you can bring safety and improvements to your district.

Special Education and the Continuum of Services — Cooperative and district business officials, as well as special education administrators, will discuss the wide continuum of services for students available throughout districts and cooperatives.

Passing a Referendum in this Economic Climate — Yes, you *can* pass a referendum in this economy. Glenbard Township High School District 87 will outline its successful referendum strategy. Learn how to leverage committee structure, focused messaging, a targeted audience and data to secure voter approval.

Employment Discrimination - Refresher and Update — Discrimination is a common claim by employees. Before you encounter it in your district, hear this refresher on the elements of employment discrimination and learn how to identify issues, avoid claims and prevail when such claims cannot be avoided.

Superintendent Employment Contracts — The school board’s most important function is employment of the superintendent. At its base is the superintendent’s employment contract. Enjoy a survey discussion of the elements of the contract and take the opportunity to ask questions of interest to you.

Budgeting During Difficult Times — Illinois’ financial situation remains precarious even as state funding was slightly increased. ISBE staff will review statewide finances and what they mean for schools during FY 15 and beyond.

Common Core Standards - Everyone Talk the Talk — Achieving school improvement is a must. By applying the common language of the standards in all classrooms, teachers can boost student success. Using “Questions for Life,” students have a better chance of mastering course work and achieving Common Core Standards.

School Finance for the Novice — Gain a better understanding of local revenue, the property tax cycle and the ins and outs of the tax levy. Learn the ropes of general state aid, categoricals and federal revenue in this essential seminar.

Grow Your Superintendent Using Interim Superintendent/Mentors — Faced with the retirement of their superintendent one district felt the best replacement was already on staff. By using two former superintendents with distinctly different strengths, they provided the incoming superintendent time to get certified and provided mentoring in the process.

3:30 - 5 p.m.

Funding Schools: Who Pays, Receives; What’s Fair? — Illinois struggles to adequately fund its schools with a complicated tax structure. Join school funding policy makers and state budget experts to review the latest regarding strengths and limitations of our funding sources, and proposed solutions, to fund our schools.

Creating Digital District-Wide Plans for Crisis Management —

District leaders will collaboratively evaluate, improve and align crisis management plans district-wide to create and implement a single digital document that outlines comprehensive emergency response procedures based on input from a myriad of stakeholders and data sources.

Creating and Funding Healthy Green School Projects —

Share tools and strategies to launch a successful Green School Committee, increase nutrition/fitness awareness, and integrate sustainability into curriculum. Get checklists to win grant funding for waste reduction and energy. Acquire templates to earn the national Green Ribbon Award.

Staying Out of Headlines: Board Financial Oversight —

Understand which questions to ask and the documents you should review to enhance your district's financial health, increase regulatory compliance and be the best board member possible.

Making Sense of Talking Dollars —

Learn how board members forge partnerships with their chief school business official to build trust, maintain a fiscally strong district and ensure transparent communication with their community.

Community Engagement: What's Working? —

Hear how two districts from different parts of the state have used different processes for community engagement in their communities. Hear Wheaton-Warrenville CUSD 200, a large suburban district, and LeRoy CUSD 2, a smaller downstate district, offer their stories.

Superintendent Hired, Now What? Crucial First Steps —

The first six months to a year of the board/superintendent relationship sets the climate directly impacting learning. It's imperative that districts get this right. Two West Chicago districts will share research-based steps to ensure trust, clear communication and strong leadership.

Current Trends in Collective Bargaining/Contract Management —

This session will cover current issues in collective bargaining, contract management and labor relations. Two experienced labor relations attorneys (labor and management) will present current information and host a Q&A session regarding collective bargaining.

Employment Do's and Don'ts (RIFs, PERA, Cyber-speech, plus surprises) —

Hear experienced attorneys suggest that you "do this – avoid that" as they describe emerging topics in school labor and employment law, and cover the most important aspects of education reform, PERA and other vital labor topics.

Road to Common Core:

Community Engagement Plan

— Hear Plainfield District 202 share their three-year community engagement plan for the Common Core State Standards and PARCC that began in 2012. Learn how District 202 involved community members in ongoing, meaningful exchanges resulting in improved teaching and learning.

Superintendent Evaluation: It's a Team Effort —

Superintendent evaluation is a process, not a one-time event. Come learn more about IASB's "best practices" approach to strengthening the board-superintendent relationship through a comprehensive evaluation process.

Board Presidents' Roundtable —

This presentation is an opportunity for board presidents to gather and share experiences, questions, ideas and frustrations. It is offered on both Saturday afternoon and Sunday morning; join us on either day, or both days.

Charter School Legislation Updates —

Charter schools have been one of the hottest topics in the General Assembly during the most recent legislative session. Come hear from experts and elected officials about new laws, pending legislation, and possible policy changes that may impact local districts.



IASB DELEGATE ASSEMBLY

The Association's Delegate Assembly, comprised of one voting delegate from each member district, is the policy-making body of IASB. Through a vetted resolutions process, proposals presented by member school boards will be introduced, discussed and voted upon. Final results will guide the Association's position statements and staff in ongoing legislative efforts.

Delegates will meet from 10:30 a.m. to noon on Saturday, Nov. 22, in the Grand Ballroom of the Hyatt Chicago Regency. In addition to voting on resolutions, delegates will also hear from the IASB president, executive director and treasurer, and vote on officers.

A complete list of proposed resolutions has been mailed to member districts and will be posted on IASB's website.

Entrepreneurship - Enterprise: A Real-World Learning Experience

— Discover an innovative high school program that inspires students to become entrepreneurs as they develop, propose, and launch a business. Learn how to engage community partners and content experts in revitalizing and funding a non-traditional business curriculum.

If you Build it...Enhancing Learning Environments

— The environment needed to engage learning for today's students is an integral component when developing a district vision. See how curriculum, culture, collaboration and creativity enhanced a 50-plus year old brick structure to meet the needs of our 21st century learners.

PEAC Update — Get an update regarding the implementation of the new teacher evaluation law and the work of the Performance Evaluation Advisory Council (PEAC) as student achievement becomes a significant factor in every evaluation.

Articulating School Boards' Need and Purpose

— Once thought sacred, local control is being questioned and undermined. Legislative involvement from various sources is demanding "reform." Reform initiatives are circumventing boards and encouraging the nationalization/ privatization of schools. Learn how to better articulate why boards should oversee public education.

Suicide Prevention: A Comprehensive School-Based Approach

— Get an overview of the national toolkit for schools to design and implement comprehensive strategies to prevent suicide and promote behavioral health among students. In addition, learn the burden of teen suicide, risk factors, protective factors, and available resources.

Developing a Multi-District PLC for Common Core

— Discover how teachers from different districts worked collaboratively to address Common Core math. Learn how schools increase rigor and how sharing best practices can successfully address student needs. Board members will learn how to support this process in their communities.

Control Your Labor and Workers' Comp Cost

— Learn how to control your labor costs by negotiating a two-tier wage scale in lieu of a reduction in force. Control your workers' compensation costs by using pre-employment strength testing and post-injury evaluations and by implementing a light duty program.

Food Service Partnership: Win - Win

— Food Service can be a challenge to manage because it is highly regulated and requires staff with specific training. Learn how one district shares its resources with other districts to enhance the program for all districts involved.

Educate, Collaborate, Communicate: Engaging Your Community

— Examine the deliberate exchange of ideas and prioritization of community values that led to development of a strategic plan. Learn the value of community engagement as a strategy to build trust, gather data, and increase credibility and transparency in communities.

Connecting Community: Showcasing Transformed Learning through Technology

— This session will demonstrate how to effectively use technology and social media to effectively connect and communicate with stakeholders, as well as provide specific examples showcasing teaching and learning using images and video.

Changing Times: Teaming for Improved Leadership

— One mid-sized K-12 district restructured collaboration, communication and problem-solving models to meet changing needs. By negotiating a new structure, the culture was changed to create building- and district-level leadership teams. Teamwork has led to improved professional development, practice, and planning.

Lessons Learned: Implementing PERA

— Join RttT district panelists discussing lessons they learned implementing PERA, including: Working with union representation; Having a productive joint committee; Getting teacher/principal "buy-in;" Using peer evaluators; and Incorporating student growth. A Q&A session will follow.

Hiring the Right Superintendent Requires a Vision

— A board is tasked to hire a superintendent who will provide district leadership and ensure quality education for all students. Obviously one size doesn't fit all; so how does a board find the right fit for their district and community?

A Sustainable and Flexible 21st Century Classroom

— Classrooms are created to adapt to the ever-evolving approaches for educating today's learners. Understand how choosing flexible furniture and wall systems, versatile lighting and HVAC systems and low-maintenance finishes can position your district for future curriculum-driven facilities changes.

Business Office Operations: Expenses, Cost Control, AFR

— Come and learn the basics of business office operations and the business administrator's role in managing cash, purchasing, meeting budgeting responsibilities, state financial reporting and overseeing the expenditure process.

8 - 9:30 a.m.

COFFEE & CONVERSATION

Are you serving in a rapidly growing district or considering consolidation? Want to talk with other board members about complex issues such as multiculturalism? Share ideas with leaders facing the same role challenges.

Complimentary coffee will be provided in the Grand Ballroom foyer – thanks to our sponsor Hodges, Loizzi, Eisenhammer, Rodick & Kohn, LLP – to help wake you up and get the conversation going!

Legally Stumped — Is your district facing tough negotiations because of a difficult financial situation? Is your board changing policies to deal with student and staff use of electronic cigarettes? Discuss ideas (and their legal implications) with leaders facing the same challenges.

Board Presidents' Roundtable — This presentation is an opportunity for board presidents to gather and share experiences, questions, ideas and frustrations. It is offered on both Saturday afternoon and Sunday morning; join us on either day, or both days.

Rural Issues — Less money, changing student census, non-funded mandates, rising costs, outdated buildings: sound familiar? These are some issues rural district leaders are facing. Share your concerns and solutions in this interactive discussion of key issues while networking with your peers.

IASB Presents BoardBook and Board Policies Online — Discover how your district can benefit from IASB's online services for agenda packet preparation and policy manual publishing.

Aspiring Superintendents — Whether they have completed requirements or are currently enrolled in coursework to become a superintendent, aspiring administrators won't want to miss this discussion with search staff experts from IASB and professional staff from IASA.

Board Member/Parent Hat — Many individuals who serve on local boards do so because their children attend the schools. Explore the ways that a board member/parent can separate those roles and decide which hat to wear when.

Social Media and School Districts Roundtable — Have questions about your district's use of social media? Is it effective? Is it dangerous? INSPRA social media experts will be on hand to answer your social media questions and concerns in an informal question-and-answer discussion format.

Who's Fighting for us in Springfield & Washington? — Your Association carries an effective locally developed agenda to lawmakers on your behalf. Meet your advocacy team, join them for a discussion of emerging legislative issues and the power of working hand in hand to effect change in education policy.



CPDU CREDITS AVAILABLE

The Illinois State Board of Education has approved IASB as a licensed CPDU provider. That means that any certified Illinois teacher who is registered as a conference attendee or as a guest may receive 12 CPDU credits for attending the full conference.

There is no cost to board members; however, there is a \$50 fee for non-board members who qualify for CPDUs and attend the conference as guests. Evidence of Completion and Evaluation Forms will be available for pick-up at the conference registration desk. **Note:** these forms must be picked up in person at conference.

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Make the Connection:

Board Members to Professional Development

School board members who are registered for the 2014 Joint Annual Conference and want to expand their professional development opportunities can choose from nine IASB pre-conference workshops scheduled for Friday, Nov. 21. The fee for the six full-day workshops is \$230 and just \$145 for three half-day workshops. Those who want to register for two half-day workshops will pay just \$230. Fees include materials and a meal.

The six full-day workshops include the following courses:

- The Basics of Governance
- Connecting with the Community: The Board's Role and Work in Community Engagement
- Making Meetings Matter
- Leading Leaders: The Job of the Board President
- Introduction to Collective Bargaining for School Board Members and Administrators
- Professional Development Leadership Training (PDLT) and Performance Evaluation Reform Act (PERA) Training for School Board Members

The three half-day workshops include the following courses:

- The Board and its Superintendent: Developing and Maintaining an Effective Relationship (P.M. only)
- Media Interest or Media Circus: How school board members can manage their message in a big, new media world (A.M. only)
- The Trust Edge (A.M. and P.M. sessions)



All IASB pre-conference workshops qualify board members to earn credits toward their LeaderShop Academy membership. Credit is earned through a combination of "core" and "elective" courses.



In addition, workshop participants will be awarded 10 Master Board Member points for a full-day workshop and 5 points for a half-day workshop, in addition to the 30 points earned for Conference attendance.

Pre-Conference workshops that qualify for CORE credit:

The Basics of Governance

This workshop will focus participants on board and board member roles and responsibilities and what effective school district governance looks like.

Topics will include:

- The role and work of the school board and how to distinguish it from the role and work of the superintendent and staff;
- The school board's relationship to the community;
- How each member relates to the full board;
- Some practical tips as well as pitfalls to avoid.

Participants will also have an opportunity to try out some tools and procedures that make a school board effective and to sharpen their own decision-making skills. *Note: This workshop fulfills the governance overview requirement for admission into the LeaderShop Academy.*

Connecting with the Community: The Board's Role and Work in Community Engagement

This workshop will explore what it means when IASB's Foundational Principles of Effective Governance state that: "The School Board engages in an ongoing two-way conversation with the entire community." What is the board's role in this work and how does the board begin? Why should a board want to engage its community?

Participants in this newest IASB core workshop will:

- Understand what community engagement is and how it differs from public relations;
- Understand the key principles of effective community engagement;
- Understand and practice how to fulfill the board's role in community engagement efforts;
- Consider why effective community engagement is essential to public education.

Making Meetings Matter

This workshop will cover the effectiveness of board meetings, asking attendees if they are satisfied with the length of board meetings and whether meeting agendas align with district's goals/priorities. This interactive workshop will challenge participants to evaluate their meetings. Participants will learn how to become better at conducting and managing school board meetings.

The Board and its Superintendent: Developing and Maintaining an Effective Relationship

This workshop will cover how an effective school board works to develop and maintain a productive relationship with the superintendent – consisting of mutual respect and a clear understanding of respective roles and expectations. Those who attend this workshop learn how to engage in a deliberate process that benefits the board, superintendent and district.

Participants will:

- Review the characteristics of a high-quality relationship;
- Learn a framework for identifying relationship issues;
- Consider steps to develop a more productive relationship;
- Analyze a case study to apply their new knowledge.

Professional Development Leadership Training (PDLT) and Performance Evaluation Reform Act (PERA) Training for School Board Members

This workshop will be presented by selected members of the Illinois Council of School Attorneys. They will lead training that satisfies the requirements for mandatory board member training per Public Act 097-0008. This course will include instruction in education and labor law, financial oversight and accountability and fiduciary responsibilities. This panel also will fulfill the requirement for PERA training for school board members. (Every school board member elected or re-elected in 2013 must complete this training within one year of taking the oath of office.)

Pre-Conference workshops that qualify for ELECTIVE credit:

Leading Leaders: The Job of the Board President

Leaders set the tone and expectations for the groups they serve. The board president, more than any other individual board member, has the power to impact the quality of the board's work. The effective board president does far more than just "run the meeting." He or she is expected to keep the board focused on setting district direction; provide the opportunity for board members with divergent views to have their say without acrimony and without showing favoritism; maintain open lines of communication with the superintendent, other board members, and the public; be knowledgeable of the legal requirements of the board of education; and much, much more.

Plan to attend this interactive workshop designed specifically for you – the board president. It will explore your difficult and challenging roles with their various responsibilities and duties. In addition, participants will learn about:

- Relationships with the rest of the board and the superintendent;
- Legal responsibilities;
- Keys to effective meetings;
- Parliamentary procedure;
- Managing board conflict;
- Communications;
- Teamwork.

Introduction to Collective Bargaining for School Board Members and Administrators

Attend this workshop to learn what every school board member needs to know about collective bargaining – and every administrator, too:

- What the law requires of school boards and employee unions;
- Steps involved in bargaining labor contracts;
- Alternative processes;
- Politics and psychology of school bargaining;
- Roles and responsibilities of boards and administrators;
- How to handle labor disputes;
- How to keep labor relations problems from destroying human relationships.

Media Interest or Media Circus: How school board members can manage their message in a big, new media world

This workshop features media relations consultant Eric Robinson, vice president of Frontline Public Strategies, a public relations and marketing concern. Robinson served as press secretary for Governor Jim Edgar and has served as a senior media advisor to state and federal elected officials. He will explain what motivates the media, how to take appropriate action in a media crisis and how to communicate clearly and effectively to your stakeholders in today's new media world.

The Trust Edge

This workshop will focus on why the unique common denominator of the greatest leaders and organizations is trust. It is a bottom-line issue that has the ability to accelerate or destroy any relationship, business, or industry. The lower the trust, the more time everything takes, the more everything costs, and the lower the loyalty of everyone involved. Greater trust, however, brings superior innovation, creativity, morale, and productivity. Everything of value is built on trust from financial systems to relationships.

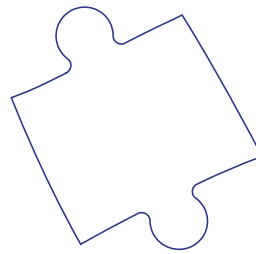
HOW TO REGISTER FOR PRE-CONFERENCE WORKSHOPS:

Workshop space can be held with advance payment by check, purchase order or credit card. Advance registrations will be accepted until 4:30 p.m. on Friday, Nov. 14, providing that space is available.

More information: www.iasb.com/jac14/pdfs/PreConWorkshops14.pdf. Register by mail or fax. Or register online at www.iasb.com/jac14/precon_reg.cfm.

Confirmation will be mailed in early November to registrants at the addresses listed in IASB's database. For questions, call IASB at 217/528-9688 and contact Judy Williams, ext. 1103, or Michelle Uher, ext. 1144. **Note:** Workshop participants may require a Thursday night arrival and are being encouraged by event planners to consider this when completing housing forms.

Other Pre-Conference Workshops...



School business officials

Conference co-sponsor Illinois Association of School Business Officials has scheduled three pre-conference seminars on Friday, Nov. 21. These seminars will be held from 7:30 a.m. to 3:30 p.m. at the Swissôtel Chicago. Participants can choose from the following seminars: The Administrator's Role in Collective Bargaining, Learning From Lincoln: Leadership Practices for School Success, and School Finance. All three seminars qualify for Administrators' Academy credits.

These seminars require a separate fee and registration. Cost includes materials and meals. To learn more about these events and to register, visit www.iasb.com/jac14/pdfs/IASBOPrecon.pdf or call 217/528-9688 and contact Judy Williams, ext. 1103 or contact Erin Wickens at 815/753-9365.



CHICAGO ATTRACTIONS

There is plenty to do in Chicago—and it doesn't have to cost you money. The **Magnificent Mile Lights Festival** takes place just across the Chicago River, with the parade route running down Michigan Avenue and past the Hyatt Regency Chicago.

[Click here for details.](#)

Want to know more about what to do, things to see and places to visit? Find a directory of the attractions, tours, live music, museums, sport teams and theaters of Chicago's Magnificent Mile here:

www.themagnificentmile.com/attractions/

School attorneys

Friday, Nov. 21, is also when the Illinois Council of School Attorneys will conduct its 28th Annual Seminar on School Law. This program allows Illinois attorneys to discuss significant legal issues currently facing their school clients. The seminar will be held from 8 a.m. to 3 p.m. at the Hyatt Regency Chicago.

Note: this event is open only to school attorneys. Advance registration and fee is required. For more information, visit IASB at: www.iasb.com/jac14 or call IASB and ask for Bridget Trojan, 630/629-3776 ext. 1236.

Make the Connection: Board Secretaries to Professional Development

Join with other school districts from around the state to take advantage of the training offered to enhance the professional skills of the person who performs the duties of the school board secretary.

Registration for the 2014 Joint Annual Conference will entitle your board support professional (board/district secretary) to attend programming designed specifically to enhance the knowledge of the school board secretary. Benefits also include networking with other board secretaries from across the state, and the opportunity to attend all of the general sessions, all panel sessions, bookstore, and exhibit hall during the Conference. **Note:** *there is no extra charge for the secretaries' program, but board/district secretaries must be paid registrants for the Conference.*

This two-day track of events will be held on Friday and Saturday, Nov. 21-22, at the Swissôtel Chicago, Vevey Ballrooms.



FRIDAY, NOVEMBER 21

9 - 10 a.m.

Opening Session — Presentation of the Holly Jack Outstanding Service Award, followed by a discussion of changes to the Election Code and how those changes affect district secretaries and the 2015 school board elections.

10:15 a.m. - noon

Keynote Session — “The Latest Innovation is YOU!” This fun, interactive session will be presented by Julie Perrine, founder and CEO of All Things, Admin.

1:30 - 3 p.m.

Education Sessions —

- Kick-Start Creating Your Procedures Binder
- The Illinois Sunshine Laws (FOIA and OMA): A Secretary’s Perspective
- Hats Off to Great Secretaries
- School Finance 101

SATURDAY, NOVEMBER 22

10:30 - noon

Education Sessions —

- Agendas and Minutes
- Illinois Municipal Retirement Fund: 2014 Pre-Retirement Workshop
- Using Technology in Your Job
- The Effective Administrative Assistant: Setting Boundaries

1:30 - 3 p.m.

Education Sessions —

- BYOQ (Bring Your Own Questions) for Larger Districts
- BYOQ (Bring Your Own Questions) for Smaller Districts
- AppliTrak Users Group: Tips from the Pros

Make the Connection:

Tour Chicago Schools

Join representatives of IASB and the Chicago Board of Education on a tour of city schools. Tours will explore five separate selected schools (three high schools and two elementary schools) from 9 a.m. to 1 p.m. on Friday, Nov. 21.

This year's list of host schools includes:

- Blair Early Childhood Center
- Manuel Perez Elementary School
- Back of the Yards College Preparatory High School
- Christian Fenger Academy High School
- Sarah E Goode STEM Academy High School

This event requires a separate fee and registration; however, it includes a continental breakfast and is open to spouses or families. For more information about this event or to register, please visit www.iasb.com/jac14. **Note:** All tour participants must be paid conference registrants or guests of paid conference registrants.



Connect | Engage | Succeed

EDUCATIONAL ENVIRONMENTS EXHIBITION

If you are thinking of building or remodeling your facilities, whether you have a physical plant problem to solve or you just like to dream about what your school facilities could be, visit the 2014 Educational Environments Exhibit. It will be located in the foyer outside the Columbus Ballrooms at the Hyatt Regency Chicago.

Sponsored by the IASB Service Associates, this juried competition will showcase all entries in a variety of categories. Awards will be announced on Friday, Nov. 21; however, the school design displays will be up throughout the three-day conference.



Roundtable Presentations to Carousel of Panels

If you have less time but want to maximize your choices, consider attending the Carousel of Panels from 1:30 to 3:15 p.m. on Saturday, Nov. 22, at the Sheraton Chicago Hotel and Towers. In two large adjoining rooms, 31 different presentations will be offered in 30-minute blocks and rotate three times. Topics to be presented in roundtable discussions will include:

- Administrator Evaluations: Painless, Powerful and tied to Compensation
- A Journey Toward 1:1 – The Success, Challenges and Outcomes
- Full STEAM Ahead – How Community Partnerships can Bring STEAM to Life
- Principal Preparation: What's in it for you?
- Beyond the Interview: Selecting Excellent Principals
- College and Career Readiness: Happy Students Achieve at High Levels
- Superintendent Search Using a Model of Transparency
- Your 21st Century Referendum: Using Technology and Social Media
- Professional Learning Community, Having a Positive Impact on Learning
- Illinois Small & Rural Issues & Partnerships: Four Year Research
- Superintendent Evaluations: One Key to Student Achievement
- Effective Models of PARCC Common Core Assessments
- Building Information Modeling: Case Studies in School Construction
- FUEL for Learning: Creating Results-Oriented School Cultures
- Beyond the AFR: Finding Money in Internal Controls
- Instituting a High Quality Induction/Mentoring Program
- Visibility Matters! Strategies for Contributing to a Positive Climate
- 21st Century Practices: Digital Writing Portfolios
- Rethinking RtI: How to Sustain Implementation for Student Success
- Leading School Change: An Effective Strategy to Maximize Resources
- Student First Amendment Speech Update
- Strategic Planning Made Waaay Easier: Chainsaw Planning
- How Safe are Your Children? Your Schools?
- Teacher Leader: Core Competencies and Strategies for Leadership
- The Status of School Improvement in Illinois Schools
- Vision 20/20: Leading with Clarity of Purpose
- SAMS: Helping Principals Make Time for Instructional Leadership
- So You Voted for PTELL – HUH?
- Why Adopt a District Facilities Master Plan
- For Each and Every Child: Strategies for Excellence and Equity
- Social Media 101: Maximizing the Effectiveness



CREATE YOUR OWN PERSONAL PLANNER

Conference attendees can create their own personal schedule planner with online tools available at IASB's Members-Only website, <https://members.iasb.com>.

The secured site is password-protected and will be available in October to board members, superintendents and board secretaries who have a member ID number that is contained within the IASB database.

Make the Connection:

Exhibit Hall to School Services, Products and Equipment Vendors

The exhibit of school services, products and equipment has been part of the Joint Annual Conference for 65 years. Located in the Riverside Center of the Hyatt Chicago Regency, the exhibit hall is an integral part of the conference experience for many participants. These are the vendors that do business with local school districts and they will be available from 8:30 a.m. to 5 p.m. on Friday, Nov. 21, and 8:30 a.m. to 2 p.m. on Saturday, Nov. 22.

The exhibit hall is very large and at times very busy, so plan to give yourself ample time to see and learn about new school services, products and equipment. Many of the exhibitors will have giveaways and door prizes and others will be participating in the **IASB Service Associates' Bingo Game**. Also, be sure to stop by the IASB photo booth to have a free photo taken of you or your entire district group.

A complete list of exhibitors by name, description and booth number will be available in the official Conference Program.



IASB INFORMATION ROOM

Each department of the Illinois Association of School Boards will be on hand Friday and Saturday, Nov. 21-22, at the Comiskey Room in the West Tower of the Hyatt Regency Chicago. Come learn what services and benefits the Association offers, pick up materials and giveaways, and enjoy free refreshments.

This is also where districts can learn more about online policy services and online learning, paperless board meetings, and view district videos that support IASB's "StandUp4PublicSchools" campaign.

Members of the Illinois State Board of Education have also been invited to meet local school leaders.





Roycealee J. Wood
Regional Superintendent of Schools

November 7, 2014

800 Lancer Lane Suite E-128
Grayslake, Illinois 60030-2656
Phone 847 543 7833
Fax 847 543 7832
www.lake.k12.il.us

Dr. Scott Warren, Superintendent
Lincolnshire-Prairie View School District #103
1370 N Riverwoods Road
Lincolnshire, IL 60069

Dear Dr. Warren:

I was pleased to learn that Half Day School was listed in the Chicago Sun-Times as one of the Top Ten Elementary Schools in Illinois. Please be assured that I and the staff of the Lake County Regional Office of Education are pleased as well to recognize you and your staff's exemplary work on behalf of our Lake County students.

Our best wishes for continued success. If I or my staff at the Lake County Regional Office of Education can be of assistance to you in any way, please call me at 847-665-0595. We look forward to continuing to work with you.

Sincerely,

A handwritten signature in cursive script that reads "Roycealee J. Wood".

Roycealee J. Wood
Regional Superintendent of Schools
Lake County, Illinois

CC : School Board President

Lincolnshire

New development could be split between schools

RONNIE WACHTER
rwachter@pioneerlocal.com | @RonnieWachter

An undeveloped section of the Sedgebrook retirement community's property could become a gated neighborhood of townhomes — divided evenly between two elementary districts.

"It's going to be strange that you'll have people living next door to each other who go to different schools," said Mara Grujanac, a member of the Lincolnshire Village Board, which took a new look Nov. 10 at the housing proposal.

The plan comes from Pulte Homes, the nation-wide resi-

dential development firm, which is looking at 20 acres next to Sedgebrook, 800 Audobon Way. The current idea calls for 102 townhomes, some 1,700 to 2,100 square feet, others 2,500 to 2,650 square feet.

The area is cut in half by the border between Aptakisic-

Tripp Elementary District 102 and Lincolnshire-Prairie View Elementary District 103. All would be part of Stevenson High School.

The area had once been a flood plane, part of Sedgebrook's stormwater-control system, but its drainage has been altered, making the site buildable. Mark

Mastorocco, Pulte's director of land acquisition, said he expected the finished neighborhood to send six or seven students to each elementary district, and an additional five to SHS.

The trustees sent the plan to their architectural review board for closer study.



Mark Welsh / mwelsh@dailyherald.com From left, Leanne Li, Stacey Bobko, Jake Topel and Rita Bernardo work on math problems with teacher Brad Nelson at Pritchett Elementary School in Buffalo Grove.

SCHOOL	2013	2012	2011
Subject	85.2	82.7	84.4
Registered	55.2	55.1	55.1
Male	55.4	55.1	55.1
Female	51.4	51.4	51.4

Daily Herald School Checker
 The vital data, the vital stats from the Illinois School Report Cards.
 Select down one of the areas below to:
 Find a school. Find a single school.

For a detailed report card on your school and district, and all Illinois schools, visit the Daily Herald School Checker at <http://reportcards.dailyherald.com>

School RepoRt caRdS 2014

Where scores soared

Pritchett School students show big improvement on ISATs

By Russell Lissau rlissau@dailyherald.com

Students at Pritchett Elementary School in Buffalo Grove scored significantly better on the state's most recent standardized tests than they did the previous year, one of the biggest growth spurts among Lake County's schools, new data shows.

Pritchett's scores improved dramatically in both reading and math, according to the Illinois State Board of Education's latest school report cards, which are based on tests administered in the spring.

The state began measuring growth and declines on the exam using a new model last year.

Using a scale of 0-200, any score above 100 is considered progress from the previous year. The higher the score above 100, the greater the growth. Any score under 100 indicates a decline. The lower the number, the greater the slide. The state's average growth on the reading exam was 102.7. The state's average growth for math was 108.3.

Pritchett students recorded a growth score of 116.3 on the reading test and a whopping 121.4 on the math test.

Aptakisic-Tripp School District 102 administrators credited instructional, professional and philosophical practices that began in 2010 for the improvements, said Robert Hudson, assistant superintendent for educational innovation.

Teachers began emphasizing personalized learning, life skills and more rigorous academic lessons, among other changes. All were done to coincide with the district's transition to Common Core standards, Hudson said.

"We know that these tests are becoming more challenging," Hudson said. "Instead of shying away from it, we embraced it."

The ISAT scores recently were released to the media but couldn't be published until today.

Under the new growth measurement model, students earn more points for meeting or exceeding state standards and fewer points if their scores fall below standards.

A school's growth score is reached by adding up all the tested students' points and dividing by the number of students.

The growth scores varied widely from school to school around the county.

In addition to Pritchett, other elementary schools showing the most significant progress in reading included:

- Hough Street in Barrington, which scored 112.9.
- Kildeer Countryside in Long Grove, which scored 112.8.
- Countryside in Barrington, which scored 112.
- Half Day in Lincolnshire, which scored 111.9.
- Lines Elementary in Barrington, which scored 110.9.

Lake County elementary schools showing the most growth on the math test included:

- Kildeer Countryside, which scored 120.1.
- Country Meadows in Long Grove, which scored 118.7.
- Prairie Elementary in Buffalo Grove, which scored 117.9.
- Tripp in Buffalo Grove, which scored 117.4.

- Copeland Manor in Libertyville, which scored 117.3.

Growth data only is available for elementary and middle schools. High schoolers take the Prairie State Achievement Examination as juniors, so it's not possible to measure a single student's progress year to year.

Pritchett serves pre-kindergartners through fourth-graders. The school's third- and fourth-graders took the ISAT in early March, as did students across the state.

With Common Core on the way, District 102 administrators held meetings with community members in 2010 and 2011 to discuss changing their educational approach. They eventually opted to target four categories:

- Human capital, which officials described as dealing with teacher retention, professional development and related issues.

- Personalization and academic rigor.

- Communication with the community.

- Life and learning, which focuses on how students are being prepared to succeed later in school and afterward.

Professional development has become critically important to Pritchett's success, Hudson said. Throughout the year, teachers meet with experts and learn about educational strategies they can use in their classrooms, such as a form of literary analysis called close reading or lessons that emphasize proper grammar and syntax in all subjects, not just English.

"And (they apply) them in authentic, real-world environments," Hudson said. "They're using these strategies right away."

Pritchett students are aware of the new approaches, too.

Clear instructional targets called "I can" statements are included on assignments and posted on posters or on white boards in classrooms to remind pupils about the big-picture lessons being taught.

"I can read at grade level fluently" might be one target. "I can multiply a one-digit number by another one-digit number" could be a mission statement for math.

If the methods prove successful, Hudson said, the teachers share them with their peers in regularly scheduled meetings. They tell their fellow teachers about approaches that don't seem to be getting the desired results, too.

The active involvement gives teachers more ownership of what is taught in their classroom, and how, said Julie Brua, the district's assistant superintendent for curriculum and instruction.

"Teachers aren't afraid to speak up and say, 'This is where we want to go next,'" she said. "The teachers have that voice. It's huge."

The goal for all of these strategies, at least when it comes to the standardized test scores, is continuous improvement over time, Hudson said.

He doesn't sound surprised by the students' forward progress.

"It makes sense," he said. "A lot of things we have in place are going well."

Top reading, math scores

In Lake County

3RD-GRADE READING	% MEETS/EXCEEDS
Libertyville SD70	87.6
Lincolnshire-Prairieview SD 103	86.8
Aptakisic-Tripp CCSD 102	82.3
Barrington CUSD 220	81.5
Kildeer Countryside CCSD 96	80.7

8TH-GRADE READING	% MEETS/EXCEEDS
Lincolnshire-Prairieview SD103	89.7
Oak Grove SD68	85.8
Kildeer Countryside CCSD 96	84.7
Aptakisic-Tripp CCSD 102	81.5
Libertyville SD70	81.5

READING GROWTH	SCORE
Lincolnshire-Prairieview SD103	112.3
Aptakisic-Tripp CCSD 102	110.3
Oak Grove SD68	109.9
Rondout SD72	108.7
Kildeer Countryside CCSD 96	107.8

3RD-GRADE MATH	% MEETS/EXCEEDS
Lincolnshire-Prairieview SD 03	89.9
Barrington CUSD 220	89.1
Kildeer Countryside CCSD 96	87.8
Oak Grove SD68	87.5
Aptakisic-Tripp CCSD 102	85.8

8TH-GRADE MATH	% MEETS/EXCEEDS
Emmons SD33	94.7
Lincolnshire-Prairieview SD103	94.4
Kildeer Countryside CCSD 96	90.4
Aptakisic-Tripp CCSD 102	87.1
Oak Grove SD68	84.9

MATH GROWTH	SCORE
Lincolnshire-Prairieview SD103	115.8
Aptakisic-Tripp CCSD 102	114.6
Kildeer Countryside CCSD 96	114.2
Rondout SD72	112.9
Hawthorn CCSD 73	109.6

Source: Illinois State Board of Education

DAILY HERALD

This year, no more 'failing' schools

By Madhu Krishnamurthy mkrishnamurthy@dailyherald.com

There are no more "failing" schools in Illinois, state education officials say.

The 2014 Illinois Report Card released today instead gives credit for students making some type of year-to-year progress in test scores measured by a new academic "growth metric."

Under the previous measure of Adequate Yearly Progress, every school in Illinois would have been dubbed as "failing" this year. But the state received a waiver from many aspects of the federal No Child Left Behind mandate, including not having to report AYP.

"I think we probably were labeling too many schools as either being successful or failing in the past using crude (measurements)," State Superintendent of Education Christopher Koch said. "We were using a single score of achievement at one point in time that was more heavily consequential for schools."

To that end, the state report card reflects a national trend of evaluating schools on multiple measures of growth and performance, including how well educators are able to narrow achievement gaps or improve graduation rates. The data also include a cornucopia of information about student achievement through test scores, demographics, teacher and administrator salaries for every school in Illinois.

This year's report includes new categories, such as teacher and principal retention, percentage of freshmen on track for college, how students feel about their school's environment, college readiness, and enrollment rates in two- and four-year colleges.

"This information is crucial as we move to a new accountability system based on updated learning standards, higher performance expectations and more useful assessments, all focused on college and career readiness," Koch said.

Per the state's new "growth" measure, 43.8 percent of schools statewide — 1,208 — scored above a baseline of 100 in reading, while 64.6 percent of schools — 1,790 — scored above 100 in mathematics. The state's average growth scores for reading and math this year are 99.4 and 102.9, respectively. The state's overall reading score declined from 102.1 in 2013, while the math score increased from 101.4 in 2013.

Any score above 100 indicates a school is improving, but those that score below the state average are not considered failing; rather they are growing at a slower pace, said Mary O'Brien, state director of assessment.

Of the 530 suburban schools examined by the Daily Herald, 273 increased their Illinois Standards Achievement Test composite score from the previous year, while 250 declined and seven schools stayed the same. The composite shows the percentages of students "meeting" or "exceeding" state standards in reading and math.

ISAT scores swung more than 30 percentage points in each direction for third-grade reading, while third-grade math scores fluctuated from a 33-percentage-point upswing to a 37-percentage-point drop. Eighth-grade reading scores swung from a 10-percentage-point increase to a 20-point drop, while math scores soared up to 36 points and dipped down to 22 points.

Educators say declines are largely due to the state fully incorporating Common Core state standards, which sets grade-by-grade benchmarks for reading and math skills that students must master from kindergarten through high school. Another factor is higher performance expectations on the ISAT, taken by third- through eighth-graders, with different benchmarks for math and reading proficiency to better align with the Prairie State Achievement Exam, given to 11th-graders.

Among 76 school districts within the Daily Herald coverage area, 44 saw ISAT composite scores increase from the previous year, while scores declined at 31 districts. PSAT composite scores increased at 21 school districts, while 16 districts saw a drop.

Yet, those results may soon become moot as the tests are being replaced this spring with the Partnership for Assessment of Readiness for College and Careers (PARCC) exams.

"We do expect performance (levels) to drop next year with the new assessments," Koch said. "That doesn't mean our schools are doing worse. We've better calibrated what learning should be and also learning standards."

The new assessment was field-tested this year on 110,000 students statewide. It goes beyond the typical multiple-

choice questions, measuring students' critical thinking skills. Most students will take the test online, though it will be offered on paper this spring for schools that don't have the technological infrastructure.

"We believe PARCC will provide the most relevant data for students and teachers because it is completely aligned with the Illinois State Learning Standards," Koch said. "The AYP designation alone wasn't really healthy as far as making a determination about a school. It's just not that simple. I'm glad we're moving away from that."

Halloween regulations vary, sometimes room-by-room

RONNIE WACHTER
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A lot has changed since today's school personnel celebrated Halloween as elementary students.

Each of the area's elementary and high school districts has different regulations for costumes and candy on Halloween. The general rule for most of them, though: no fake weapons, no bare stomachs, no fake blood, no "ickiness." Fruit and veggie trays also are outlawed by some districts.

Vickie Walters, spokeswoman for District 102, said in her classroom days, costumes were not permitted at all.

"The fun for me was the homemade costumes and trick-or-treating after dark with all my siblings and cousins," she wrote in an email. "Then we would come home and dump our candy on the living room carpet and trade for favorites."

"Halloween was an after-dark event starting around 7-7:30ish," Walter recalled. "No one went out right after school like they do today."

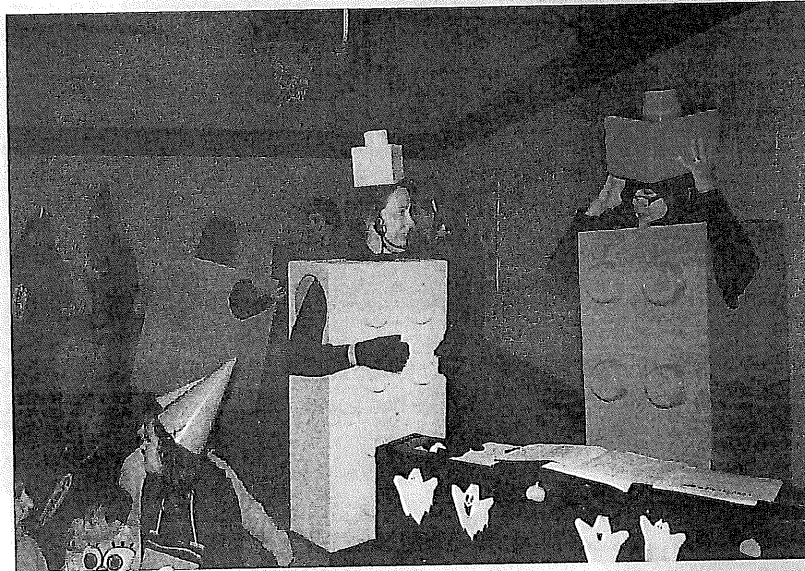
District 96 spokeswoman Betsy Fresen said she mostly remembered her teachers' classroom activities — making crafts, and a lot of paste.

Jim Conrey, Stevenson's spokesman, said he had not seen much change from his youth.

"Candy bars taste just as good now as they did back then," he wrote.

DISTRICT 102

- Do not bring treats.
- Pritchett and Tripp, the two elementaries, will have parades, which parents can watch.
- Kindergarteners can wear their costumes to school.
- First through fourth grad-



ers should bring their costumes along and can change after lunch.

• At the upper schools, Aptakisic and Meridian, costumes are allowed, but there will be no parties or parade.

• Face paint is discouraged, and hair color should be applied at home.

• Masks are permitted, but should not be worn until the students arrive in the building.

DISTRICT 96

• Students can bring treats, but they must be from the "approved snack list," which can vary from classroom to classroom, depending on students' allergies.

• Snacks must be checked by the school nurse in the morning.

• Kindergarteners through fifth-graders will take part in a Halloween parade. Costumes



cannot be worn to school, and must be something the child can quickly and independently slip on over his/her clothing. Hair color and makeup, however, must be complete before coming to class, and the district discourages students from bringing additional

touch-ups into the buildings. "We'd hope that if you do add color to hair or faces, it's simple and does not distract anyone from learning for the day," Country Meadows principal Kathryn Sheridan wrote on her school's website.

- No masks. "We need to make

sure that we can identify each child at all times and that each child can see appropriately so no one gets injured," Fresen wrote in an email.

DISTRICT 103

• Sprague will have parades at 10:50 a.m. and 2:15 p.m.

• Half Day's parade will take place at 2:45 p.m. The Half Day Student Council is also beginning a nonperishable donation drive for the Vernon Area Food Pantry on Friday — its list of needed items is at http://www.vernon-township.com/Vernon_Township/Food_Pantry_files/Food%20Pantry%20Flyer-1.pdf.

• Costumes must be brought in a bag labeled with the student's name.

• No rollerblades, skateboards or wheeled shoes.

• Snacks can be brought, as long as they were processed in a nut-free environment and are in their original packaging, with an ingredient list.

BUFFALO GROVE HIGH SCHOOL

• Costumes are allowed, as long as they do not include masks or are too revealing.

STEVENSON HIGH SCHOOL

• Prepackaged snacks are allowed.

• No masks, sunglasses or disguising makeup

• Shirts and costumes must not have suggestive or double-meaning phrases written on them.

After-dark trick-or-treating is discouraged:

• Buffalo Grove's recommended hours are 2-7 p.m., Friday Oct. 31.

• Lincolnshire goes a little later, 4-8 p.m., Friday, Oct. 31.

Local Focus

dh Readers' comments at dailyherald.com
Cary affordable housing project moves ahead despite opposition

The town lacks the tax base and lacks the social services many of these people need. These projects have been quite successful in other places when the NEEDED services and proper tax base was already in place. Frankly, I don't feel like footing the bill for others. — posted by John Lally

Let's be honest. What is the real reason? Residents fear the term low income housing and the stereotypes that come along with it. — posted by Rebecca Cornett Petit

Let's be honest. The real reason is that our taxes will increase AGAIN! Our schools will also be affected. ... I would laugh if this wasn't so absurd! — posted by Lorrie Basotti Castelvocchi

The whole process just stinks. It gives the "appearance" of underhanded agreements being made by certain village officials and Pedcor. All this may be above board but our Mayor has been the caretaker of a process that lacks integrity and those involved will pay in the next election cycle — posted by Stephen Brooks

Surprise 'mail call' lifts veteran's spirits

Students send over 2,000 items including thank-yous, drawings

By JESSICA CILELLA
jcilella@dailyherald.com

Dozens of manila envelopes are scattered across George Lutz's dining room table, the contents of some spilling out.

There are crayon drawings of American flags and neatly typed notes, cards covered in patriotic stickers and pencil-written thank-yous on folded notebook paper.

"The number of letters we got, we spent two days, about four hours on each day, just reading them, and I think we still have another four or five days to go through them all," Lutz said.

The more than 2,000 pieces of correspondence — mostly from young strangers — were part of a surprise "mail call" that occurred when the World War II veteran took an Honor Flight earlier this month to Washington, D.C.

Just a month ago, as they prepared to take the trip together, Lutz's son, Charles, was worried if he could collect even a few dozen letters for his father.

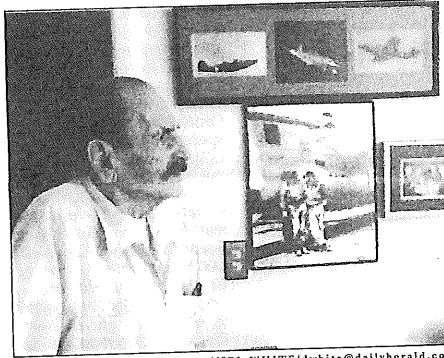
Representatives from the Honor Flight Network — which provides the free one-day trips for service members who want to see the memorials that honor their service — told Charles the veterans often receive 200 to 500 letters.

George, 94, of Burr Ridge, had never joined a VFW or American Legion post. He didn't belong to a church, and most of his friends had died.

Charles estimated he could gather 25 letters, maybe 35 at best.

In a last-minute effort to prepare for the mail call, Charles wrote to Matt Biscan, principal of his daughters' alma mater, Wheaton North High School.

"We were wondering if it could be possible to have your students write him a letter — short, long, drawings, anything — thanking him for



World War II veteran and recent Honor Flight participant George Lutz pauses to reflect upon a gallery of photos displayed in his home in Burr Ridge.

Watch the video

Hear excerpts from some of the letters and listen to George Lutz's WWII memories at dailyherald.com/more.

Biscan knew, however, that writing letters to George would be something teachers and students at the school would want to help out with.

"It's very personal to us, in terms of what veterans do and what they give up," he said.

Wheaton North, he said, has been named an Illinois Democracy High School by the Robert R. McCormick Foundation. A Medal of Honor curriculum was also embedded in the school's U.S. History classes after an alum, Robert Miller, received the honor posthumously.

Biscan said he "merely asked our students to take time and write letters." He publicized it on Twitter and his blog and shared a YouTube video about the Honor Flight on social media.

Some teachers set aside time for the students to write the letters during their social

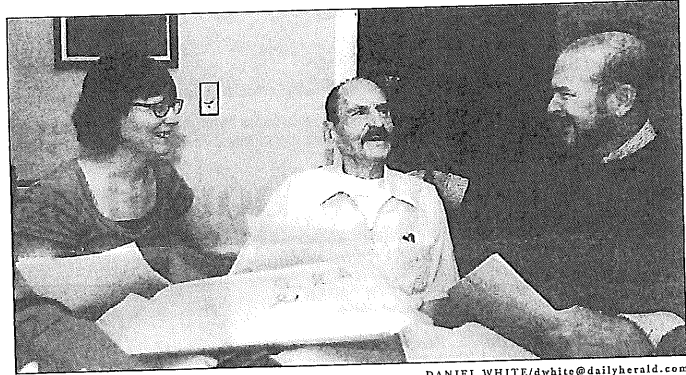
They included Daniel Wright Middle School in Lincolnshire; Pleasant Hill Elementary in Winfield; Emerson Elementary, Monroe Middle School and Cub Scouts in Wheaton; and several city officials, schools and a hospital in the Palos Hills area, where George worked as a public works director before retiring at age 85.

The Lutz family is still reveling in the response.

"(They are) just the warmest, most beautiful letters you could ever imagine," Charles said. "Not just from the young kids, but from the high school kids — telling my father what their dreams are, what they want to be after high school. They shared a bit of their lives with him."

George said the letters were a huge surprise and very touching.

The letters, combined with the warm greeting he got from a band and hundreds of people when he returned home from the whirlwind day in D.C. — which included stops at the World War II memorial and the Smithsonian Air and Space Museum — brought back good



World War II veteran George Lutz, pictured with his daughter Becky Panfil, left, and son Charles Lutz, reads some of the more than 2,000 letters he received during the "mail call" portion of a recent Honor Flight trip to Washington, D.C.

charcoal burning truck and people (were) reaching out to us and cheering. It was fantastic. It just reminded me of that, the first parade or greeting that we received there."

George joined the Army Air Corps, now the Air Force, at age 22 and held the rank of major. He flew planes to just about every part of the world, including Alaska, South America, Africa and Europe.

For the majority of his service time, however, George was stationed in India, where he served as a "Hump" flyer, or a pilot who flew over the Himalaya Mountains to supply troops and to China, where Chinese and American troops were fighting the Japanese.

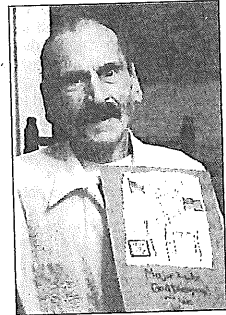
"When it hit bad weather, I used to think, it's like dueling

with the gods," he said. "We lost a lot of people up there, but mostly in the weather."

Charles said it took five years to convince his dad to go on the Honor Flight. The experience was so amazing that both son and father are now urging any other World War II veterans — about 800 of whom are estimated to be dying each day — to sign up with Honor Flight Chicago.

"I thought it was just going to be a show of Washington, a show of the monuments and that was going to be very nice, but I never expected anything like what happened," George said.

"Whoever came up with the idea (of the Honor Flight), it's well worth it. If anybody would like to go they should go."



World War II veteran George Lutz shows one of the roughly 2,000 cards and letters he received from youths in the Wheaton area.

10/25/14

Teacher aides getting hard to find: schools

BY RONNIE WACHTER

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Area schools' sixth-day enrollment figures are in, and they now have the right number of teachers and instructional aides, but good helping is getting harder to find.

"We can't find people," said Beth Dalton, assistant superintendent for human resources at Kildeer-Country-side Elementary District 96. "We can't get them to come in for interviews."

Dalton told her School Board on Sept. 16 that the district was looking for six instructional aides, or employees who assist teachers with student supervision, leading small group work, library assignments and such.

All of those positions were eventually filled, she said, but what in recent years was a bottomless pool of qualified help is drying up as the economy begins to turn around, Dalton said.

"A lot of people have retired, and districts are hiring again," she said.

Some neighboring schools reported similar headaches, though each currently has its desired number of instructional aides.

"We had a tougher time with the talent pool," said Scott Warren, superintendent of Lincolnshire-Prairie View Elementary District 103, on Friday.

Nonetheless, officials of Community Consolidated Elementary District 21 and Aptakisic-Tripp Elementary District 102 said finding aides was no problem this year.

Jim Conrey, spokesman for Stevenson High School, said the Lincolnshire school's "paraprofessional" slots are currently all filled.

"We are fortunate," Conrey said via email.

Each of the area districts has similar criteria.

In District 96, Dalton said, applicants must have at least 60 hours of college credits.