



## 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 14, 2017

The Regular Meeting of the Board of Education of Lincolnshire-Prairie View School District 103 will be held on Tuesday, November 14, 2017 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: 2 Hours 45 Minutes                                  |     |
| B. Pledge of Allegiance                                   |     |
| C. Community Participation                                |     |
| D. School Board Members Day                               | 3   |
| E. Approval of Minutes                                    | 4   |
| Time: 5 Minutes   |     |
| F. Consent Agenda   |     |
| Time: 5 Minutes   |     |
| 1. Approval of Bills                                      | 10  |
| 2. Approval of Donations                                  | 28  |
| 3. Approval of Employment                                 | 29  |
| 4. Approval of Full Day Kindergarten Fees 2018-2019       | 36  |
| 5. Approval of Field Trip                                 | 38  |
| 6. Approval of Contract with Soliant Health               | 40  |
| G. Action Items   |     |
| Time: 20 Minutes  |     |
| 1. Approval of June 30, 2017 Audited Financial Statements | 50  |
| 2. Approval of Resolution to Adopt Levy                   | 120 |
| 3. Approval of Notice to Remedy                           | 127 |
| H. Student Growth Presentation by ECRA                    | 136 |
| Time: 25 Minutes  |     |
| I. Discussion Items                                       |     |
| Time: 1 Hour  |     |
| 1. School Changes Update                                  | 154 |
| 2. MAP Data Discussion                                    | 159 |

3. School Report Cards	162
4. School Fees Discussion	171
5. Draft School Calendar Discussion 2018-2019 and 2019-2020	173
6. 1:1 Participation Options for 2018-2019	178
7. 1:1 Program Review Committee Discussion	179
8. After School Activities Update	180
9. 103 Club Changes Update	211
10. School Board Annual Agenda Calendar	
11. Board Goals Discussion	218
J. Information	
Time: 20 Minutes	
1. Board Representatives Committee Update	
2. Department Updates	
a. Business Office	220
b. Enrollment	221
c. Facilities	222
d. Curriculum and Instruction, Student Services, Technology	223
3. Superintendent's Informational Report	226
K. Old Business/New Business	
L. Correspondence	229
M. In The News	231
N. Community Participation	
O. Executive Session	
Time: 30 Minutes	
P. Adjournment	



## Lincolnshire-Prairie View School District 103

Scott H. Warren, Ed.D.  
Superintendent



### School Board Members Day November 15, 2017

Lincolnshire Prairie-View School District 103 is joining communities throughout the state to say “thank you” to local school board members. November 15<sup>th</sup> is officially designated each year as School Board Members Day in Illinois to honor these public servants for their contributions to our public schools.

“The decisions our school board members make impact so many aspects of our daily lives that we often overlook the invaluable service they provide which allows our learning community to grow and thrive,” says Dr. Scott Warren, District 103 Superintendent. “They are truly the leaders helping to shape our community and future generations.”

“School Board members give of their personal and family time because they understand the importance of local governance in our educational system. They take the lead on the challenges that effect not only our schools and students, but the entire District 103 community,” adds Dr. Warren. “On November 15, we recognize their commitment to the district, the students, and the people of the communities we serve. District 103 sincerely appreciates the dedicated service of these volunteers!”

District 103 will honor its school board members at the Board of Education meeting on November 14, 2017, 7:00 p.m. at Daniel Wright Junior High School.

- Gary Gordon, Board President, Board Member since 2007
- Anne van Gerven, Board Vice President, Board Member since 2013
- Christopher Curtis, Board Member since 2007
- Malathy Dwaraknath, Board Member since 2015
- Marissa Grossenbach, Board Member since 2017
- Kate Harper, Board Member since 2013
- Liang Yang, Board Member since 2017

We would also like to thank Mr. Gordon for his 10+ years of service and dedication to the students, staff and community of District 103. His recent letter of resignation has an effective last date of service for December 19, 2017, and at the Board meeting that night, a short reception will be held in his honor.



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**BOARD OF EDUCATION REGULAR MEETING MINUTES**

Tuesday, October 24, 2017

The Board of Education of Lincolnshire-Prairie View School District 103 held its Regular Meeting on Tuesday, October 24, 2017 in the Learning Center of Daniel Wright Junior High School located at 1370 N. Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President  
Anne van Gerven, Vice President  
Chris Curtis via audio conference  
Malathy Dwaraknath  
Marissa Grossenbach  
Kate Harper  
Liang Yang

Absent: None

Also present:

Dr. Scott Warren, Superintendent  
Patrick Palbicke, Assistant Superintendent for Business/CSBO  
Katie Reynolds, Assistant Superintendent for Curriculum and Instruction  
Dr. Gina Finaldi, Director of Student Services  
Scott Gaunky, Director of Facilities  
RJ Bialk, Director of Technology & Assessment  
Anthony Mendoza, Director of Transportation  
Ann Hofmeier, Principal, Sprague School  
Norma Taylor, Board Secretary

Public: 0

Press: 0

Staff: 3

**Call to Order and Roll Call**

Mr. Gordon called the meeting to order at 7:00 p.m.

**Pledge of Allegiance**

### **Community Participation**

There was no community participation at this time.

### **Approval of Minutes**

**Motion by** Mrs. Harper, seconded by Mrs. Dwaraknath, to approve the corrected September 19 regular meeting minutes and Executive Session, and the October 3, 2017 meetings.

**Roll Call:** Ayes: Curtis, Dwaraknath, Grossenbach, Harper, van Gerven, Yang, Gordon. Nays: None. Abstain: Curtis and Yang September 19. Motion carried.

### **Consent Agenda**

**Motion by** Mrs. Harper, seconded by Mrs. van Gerven, the Board approve the following items on the Consent Agenda:

Approval of Bills

Approval of Employment Actions

Approval of Board Goals 2017-2018

Approval of Superintendent Goals 2017-2018

**Roll Call:** Ayes: Curtis, Dwaraknath, Grossenbach, Harper, van Gerven, Yang, Gordon. Nays: None. Abstain: None. Motion carried.

### **Action Item**

#### **1. Approval of 2017 Estimated Levy**

**Motion by** Mrs. Harper, seconded by Mrs. van Gerven, the Board approve the 2017 estimated levy.

**Roll Call:** Ayes: Curtis, Dwaraknath, Grossenbach, Harper, van Gerven, Yang, Gordon. Nays: None. Abstain: None. Motion carried.

### **Discussion Items**

#### **PARCC Update**

Mrs. Reynolds provided results from the Spring 2017 Partnership for Assessment of Readiness for College and Careers (PARCC) assessment for students in grades 3 through 8. She reviewed the process district administrator's follow to analyze the data, and curriculum implications for classroom planning.

#### **Full Day Kindergarten Fees 2018-2019**

Mr. Palbicke reviewed the current fee schedule of the District, including revenues and expenses for the full day program. He provided the history of student fees and kindergarten tuition for the past few years, and fees of surrounding elementary districts. Discussion was held of the fees for the 2018-2019 school year and using the CPI to indicate the structure of the fees.

#### **Draft School Calendars 2018-2019 and 2019-2020**

Dr. Warren provided the proposed calendars for the next two school years. Discussion was held of the best school calendar for District 103. Consensus was to move the start date in August back a day or two, and try to end school for the year on a Friday.

**Rivershire vs. Ryerson Budget Comparison**

Dr. Warren reported on moving the outdoor education program to Ryerson due to the flooding of Rivershire. He will continue to meet with Ryerson to work through details and will provide further information as it becomes available.

**5Essentials Report**

Dr. Warren provided results of the 5Essentials Survey conducted by the State of Illinois. The results showed that the district is organized for success. The results will be used to help with school improvement and use with school teams to improve. The school community will have another opportunity to provide feedback on the 5Essentials survey again this winter.

**Construction Budget Update**

Dr. Warren provided additional information regarding the construction costs related to Sprague and Half Day Schools. Discussion was held of the districts revenues, expenses, and plans to mitigate costs and obligations.

**1:1 Program Review**

Mr. Bialk announced the development of a *1:1 Teaching and Learning Review Committee* that will evaluate the program and make recommendations for improvement. The committee will include stakeholders from multiple facets of the school community.

**IASB Delegate Assembly & Resolutions**

The Board discussed the upcoming IASB Delegate Assembly and Resolutions.

**Board Committee Update**

Mrs. van Gerven reported she attended the PTO meeting where discussion was held of membership and communications to the community, and the upcoming Halloween parties at Sprague and Half Day Schools.

**Superintendent Report**

Dr. Warren provided his Superintendent report.

Mr. Curtis left the meeting at 9:20 p.m.

**Community Participation**

There was no community participation at this time.

**Executive Session**

**Motion by** Mrs. Harper, seconded by Mrs. van Gerven, the Board go into Executive Session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, student disciplinary cases, the purchase or lease of real property for the use of the public body, and collective negotiating matters.

**Roll Call:** Ayes: Dwaraknath, Grossenbach, Harper, van Gerven, Yang, Gordon. Nays: None. Abstain: None. Motion carried.

The Board moved into Executive Session at 9:22 p.m.

**Open Session**

The Board reconvened to Open Session at 9:56 p.m.

The Board held a general discussion of board governance.

**Adjournment**

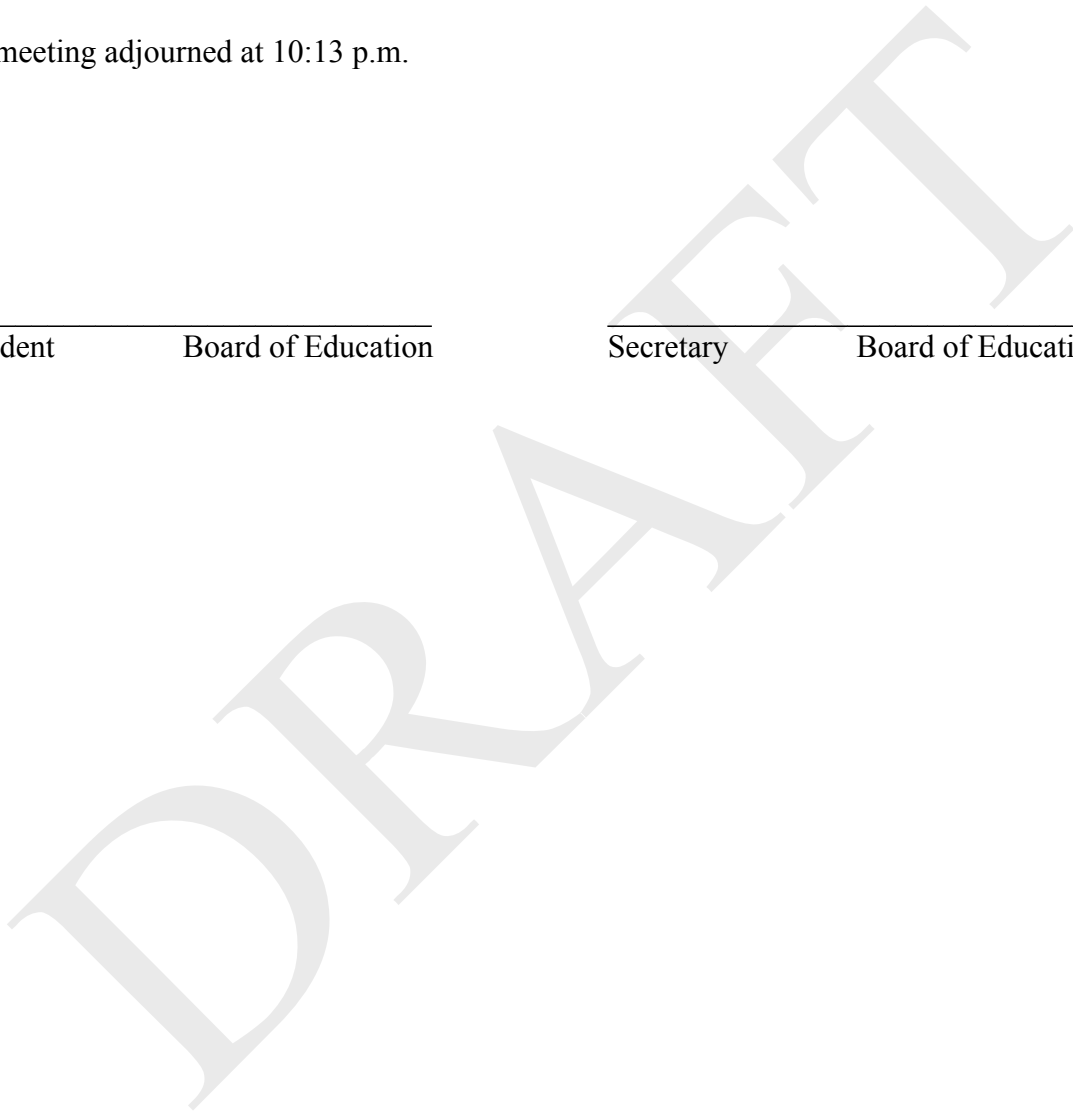
**Motion by** Mrs. van Gerven, seconded by Mrs. Dwaraknath, to adjourn.

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

The meeting adjourned at 10:13 p.m.

\_\_\_\_\_  
President                      Board of Education

\_\_\_\_\_  
Secretary                      Board of Education



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**BOARD OF EDUCATION EXECUTIVE SESSION MINUTES**

**Tuesday, October 24, 2017**

An Executive Session of the Board of Education of Lincolnshire-Prairie View School District 103 was held on Tuesday, October 24, 2017, in the Learning Center of Daniel Wright Junior High School located at 1370 N. Riverwoods Road, Lincolnshire, Illinois.

The following Board Members were in attendance:

Gary Gordon, President  
Anne van Gerven, Vice President  
Marissa Grossenbach  
Malathy Dwaraknath  
Kate Harper  
Liang Yang

Absent: Chris Curtis

Also present:

Dr. Scott Warren, Superintendent  
Mr. Patrick Palbicke, Assistant Superintendent for Business/CSBO  
Norma Taylor, Board Secretary

Executive Session convened at 9:29 p.m. to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, student disciplinary cases, the purchase or lease of real property for the use of the public body, and collective negotiating matters.

Student Disciplinary Cases

Dr. Warren informed the Board of 3rd grader, Advay Kalore who received a suspension for offensive touching of another student.

Dr. Warren updated the Board of 8th grader, Maria Khorolinsky, whose parents requested a hearing of the suspension. Dr. Warren conducted the hearing and upheld the suspension but modified the violation to offensive touching.

Property

Dr. Warren discussed property located at 231 Olde Half Day Road in Lincolnshire that is for sale.

Personnel

Dr. Warren discussed his investigation of conduct of 5th grade teachers Becky Rendl, Tracy Pardini, and Danielle Kemp.

Collective Negotiating Matters

Dr. Warren informed the Board of his discussions with the association co-presidents and the probability of beginning contract negotiations in January.

**Open Session**

**Motion by** Mrs. Harper, seconded by Mrs. van Gerven, to return to Open Session.

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

The meeting reconvened to Open Session at 9:56 p.m.

\_\_\_\_\_  
President Board of Education

\_\_\_\_\_  
Secretary Board of Education

# Bills Payable (Fund Summary)

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Printed: 11/09/2017 3:56:26PM  
Lincolnshire-Prairie View SD #103  
Expense on Date: 11/1/2017 to 11/30/2017

<b>Fund Code</b>	<b>Description</b>	<b>Amount</b>
10	Education Fund	76,792.10
20	Oper, Build, & Maint Fund	69,268.20
40	Transportation Fund	8,606.01
60	Capital Projects Fund or Fund Group	508,297.39
<b>Report Total</b>		<u><u>\$662,963.70</u></u>

# Bills Payable by Account

Printed: 11/9/2017 2:43 PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>10-1111-410</b>							
<b>Education Fund</b>							
	01234	GELLER, LAURA	REIMB DATA CABLE ADAPTOR	11	8.99		0
					<b>Total:</b>	<b>\$8.99</b>	
	04358	PETROSKI, MARISSA K	REIMB CLASSROOM SUPPLIES	11	250.00		0
					<b>Total:</b>	<b>\$250.00</b>	
	02167	SOCIAL THINKING	CLASSROOM SUPPLIES	11	7.98		0
			CLASSROOM SUPPLIES	11	14.99		0
					<b>Total:</b>	<b>\$22.97</b>	
					<b>Fund: 10</b>	<b>\$281.96</b>	
					<b>Account: 10-1111-410</b>	<b>\$281.96</b>	
<b>10-1111-416</b>							
<b>Education Fund</b>							
	03510	CHIESA, RACHEL	REIMB SOCIAL STUDIES SUPPLIES	11	69.95		0
					<b>Total:</b>	<b>\$69.95</b>	
					<b>Fund: 10</b>	<b>\$69.95</b>	
					<b>Account: 10-1111-416</b>	<b>\$69.95</b>	
<b>10-1111-419</b>							
<b>Education Fund</b>							
	00744	Lapin, Heather L.	REIMB SUPPL PURPOSEFUL PLAY - PTO TO REIMB	11	94.97		0
					<b>Total:</b>	<b>\$94.97</b>	
					<b>Fund: 10</b>	<b>\$94.97</b>	
					<b>Account: 10-1111-419</b>	<b>\$94.97</b>	
<b>10-1112-390</b>							
<b>Education Fund</b>							
	03411	LINCOLNSHIRE, VILLAGE OF	TRAFFIC CONTROL 10/31 - HD	11	106.86		0
					<b>Total:</b>	<b>\$106.86</b>	
					<b>Fund: 10</b>	<b>\$106.86</b>	

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 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>Account: 10-1112-390</b>					<u>\$106.86</u>		
<b>10-1120-230</b>							
<b>Education Fund</b>							
01322	NAUGHTON, MICKIE	TUITION REIMBURSEMENT		11	810.00		0
<b>Total:</b>					<u>\$810.00</u>		
<b>Fund: 10</b>					<u>\$810.00</u>		
<b>Account: 10-1120-230</b>					<u>\$810.00</u>		
<b>10-1120-410</b>							
<b>Education Fund</b>							
00097	SCHOOL SPECIALTY	CLASSROOM SUPPLIES		11	58.51		0
		REIMB TEACHER CLASSROOM SUPPLIES		11	103.27		0
<b>Total:</b>					<u>\$161.78</u>		
<b>Fund: 10</b>					<u>\$161.78</u>		
<b>Account: 10-1120-410</b>					<u>\$161.78</u>		
<b>10-1120-415</b>							
<b>Education Fund</b>							
00415	Cheifetz, Cheryl B.	REIMB DRY ICE SCIENCE CLASSES		11	150.00		0
<b>Total:</b>					<u>\$150.00</u>		
<b>Fund: 10</b>					<u>\$150.00</u>		
<b>Account: 10-1120-415</b>					<u>\$150.00</u>		
<b>10-1120-417</b>							
<b>Education Fund</b>							
02787	Toomey, Amanda	REIMB 7TH GR CURRICULUM SUPPLIES		11	34.10		0
<b>Total:</b>					<u>\$34.10</u>		
<b>Fund: 10</b>					<u>\$34.10</u>		
<b>Account: 10-1120-417</b>					<u>\$34.10</u>		
<b>10-1190-319</b>							
<b>Education Fund</b>							
03467	QUINLAN & FABISH MUSIC	INSTRUMENT REPAIR		11	147.00		0

# Bills Payable by Account

Printed: 11/9/2017 2:43 PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
03467	QUINLAN & FABISH MUSIC	INSTRUMENT REPAIR	11	79.32		0
		INSTRUMENT REPAIR - EUPHONIUM	11	195.25		0
				<b>Total:</b>		
				<u>\$421.57</u>		
01192	SOLO CLASSIC	INSTRUMENT REPAIR CELLO	11	101.50		0
				<b>Total:</b>		
				<u>\$101.50</u>		
				<b>Fund: 10</b>		
				<u>\$523.07</u>		
				<b>Account: 10-1190-319</b>		
				<u>\$523.07</u>		
<b>10-1190-414</b>						
<b>Education Fund</b>						
03467	QUINLAN & FABISH MUSIC	BAND METHOD BOOKS	11	18.87		0
		BAND METHOD BOOKS	11	443.99		0
		BAND METHOD BOOKS	11	59.13		0
		BAND METHOD BOOKS	11	533.77		0
				<b>Total:</b>		
				<u>\$1,055.76</u>		
				<b>Fund: 10</b>		
				<u>\$1,055.76</u>		
				<b>Account: 10-1190-414</b>		
				<u>\$1,055.76</u>		
<b>10-1200-410</b>						
<b>Education Fund</b>						
04427	PEARSON EDUCATION	SPED SUPPLIES	11	10.91		0
		SPED SUPPLIES	11	53.15		0
		SPED SUPPLIES	11	53.14		0
				<b>Total:</b>		
				<u>\$117.20</u>		
04426	PRO-ED	CLASSROOM BOOKS - SPED	11	173.80		0
				<b>Total:</b>		
				<u>\$173.80</u>		
00586	WESTERN PSYCHOLOGICAL SERVICES	CLASSROOM TESTING FORMS	11	57.75		0
				<b>Total:</b>		
				<u>\$57.75</u>		
				<b>Fund: 10</b>		
				<u>\$348.75</u>		
				<b>Account: 10-1200-410</b>		
				<u>\$348.75</u>		
<b>10-1500-392</b>						

# Bills Payable by Account

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 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>Education Fund</b>							
	02711	LECHNER & SONS	TOWEL SERVICE	11	132.30		0
			TOWEL SERVICE	11	132.30		0
			TOWEL SERVICE	11	132.30		0
			TOWEL SERVICE	11	132.30		0
			TOWEL SERVICE	11	132.30		0
				<b>Total:</b>	<u>\$661.50</u>		
				<b>Fund: 10</b>	<u>\$661.50</u>		
				<b>Account: 10-1500-392</b>	<u>\$661.50</u>		
<b>10-1500-414</b>							
<b>Education Fund</b>							
	02922	COASTAL ENTERPRISES	PE UNIFORM REORDER (408) STUDENT PAID	11	3,967.80		0
				<b>Total:</b>	<u>\$3,967.80</u>		
				<b>Fund: 10</b>	<u>\$3,967.80</u>		
				<b>Account: 10-1500-414</b>	<u>\$3,967.80</u>		
<b>10-1500-640</b>							
<b>Education Fund</b>							
	04085	RAZBASAN, TED	REFEREE ASSIGNOR FEE 2017 SOCCER GAMES	11	64.00		0
				<b>Total:</b>	<u>\$64.00</u>		
				<b>Fund: 10</b>	<u>\$64.00</u>		
				<b>Account: 10-1500-640</b>	<u>\$64.00</u>		
<b>10-1912-670</b>							
<b>Education Fund</b>							
	03906	CONNECTIONS ACADEMY EAST	PRIVATE TUITION	11	3,639.90		0
			PRIVATE TUITION	11	3,639.90		0
			PRIVATE TUITION	11	6,948.90		0
			PRIVATE TUITION	11	7,585.83		0
				<b>Total:</b>	<u>\$21,814.53</u>		
				<b>Fund: 10</b>	<u>\$21,814.53</u>		
				<b>Account: 10-1912-670</b>	<u>\$21,814.53</u>		

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 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>10-2130-410-1</b>							
Education Fund							
	00859	HORVATH, CASSIE	REIMB HEALTH OFFICE SUPPLIES - SP	11	10.28		0
					<b>Total:</b>	<u>\$10.28</u>	
					<b>Fund: 10</b>	<u>\$10.28</u>	
					<b>Account: 10-2130-410-1</b>	<u>\$10.28</u>	
<b>10-2140-314</b>							
Education Fund							
	02676	BERCOS EDUCATIONAL CONSULTING	SPED CONSULTING	11	192.50		0
					<b>Total:</b>	<u>\$192.50</u>	
					<b>Fund: 10</b>	<u>\$192.50</u>	
					<b>Account: 10-2140-314</b>	<u>\$192.50</u>	
<b>10-2140-640</b>							
Education Fund							
1	01135	Reed, Jill C.	REIMB SPL LICENSE FEE/PROF DUES	11	325.00		0
					<b>Total:</b>	<u>\$325.00</u>	
					<b>Fund: 10</b>	<u>\$325.00</u>	
					<b>Account: 10-2140-640</b>	<u>\$325.00</u>	
<b>10-2150-314</b>							
Education Fund							
	01857	SPEECH PATH SPECIALISTS	SPEECH LANGUAGE SERVICES	11	9,125.00		0
					<b>Total:</b>	<u>\$9,125.00</u>	
					<b>Fund: 10</b>	<u>\$9,125.00</u>	
					<b>Account: 10-2150-314</b>	<u>\$9,125.00</u>	
<b>10-2150-640</b>							
Education Fund							
	04077	Antczak, Colleen	REIMB SPL LICENSE FEE/PROF DUES	11	130.00		0
					<b>Total:</b>	<u>\$130.00</u>	
	01579	BORKMAN, NANCY	REIMB SPL LICENSE FEE / PROF DUES	11	325.00		0

# Bills Payable by Account

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 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>	<u>\$325.00</u>	
	01234	GELLER, LAURA	REIMB SPL LICENSE FEE/PROF DUES	11	325.00		0
					<b>Total:</b>	<u>\$325.00</u>	
					<b>Fund: 10</b>	<u>\$780.00</u>	
					<b>Account: 10-2150-640</b>	<u>\$780.00</u>	
<b>10-2210-312</b>							
<b>Education Fund</b>							
	03716	Perri, Kendra L	REIMB MILEAGE 8/22 - 7/9/17	11	186.18		0
					<b>Total:</b>	<u>\$186.18</u>	
	02696	Reynolds, Katie R.	REIMB SPRINGFIELD MILEAGE - 9/11	11	233.26		0
					<b>Total:</b>	<u>\$233.26</u>	
					<b>Fund: 10</b>	<u>\$419.44</u>	
					<b>Account: 10-2210-312</b>	<u>\$419.44</u>	
<b>10-2211-390-1</b>							
<b>Education Fund</b>							
	04347	Kagan, Angela M	REIMB MILEAGE IL READING COUNCIL CONF	11	194.74		0
			REIMB TOLLS IL READING COUNCIL CONF	11	8.40		0
					<b>Total:</b>	<u>\$203.14</u>	
					<b>Fund: 10</b>	<u>\$203.14</u>	
					<b>Account: 10-2211-390-1</b>	<u>\$203.14</u>	
<b>10-2220-410-1</b>							
<b>Education Fund</b>							
	03167	Lenzini, Lauren E.	REIMB SUPPLIES FOR STEAM ACTIVITIES	11	119.92		0
					<b>Total:</b>	<u>\$119.92</u>	
					<b>Fund: 10</b>	<u>\$119.92</u>	
					<b>Account: 10-2220-410-1</b>	<u>\$119.92</u>	
<b>10-2220-430-1</b>							
<b>Education Fund</b>							

# Bills Payable by Account

Printed: 11/9/2017 2:43 PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
03212	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOKS (16) - SP	11	243.22		0
				<b>Total:</b>	<u>\$243.22</u>	
				<b>Fund: 10</b>	<u>\$243.22</u>	
				<b>Account: 10-2220-430-1</b>	<u>\$243.22</u>	
<b>10-2310-317</b>						
<b>Education Fund</b>						
02048	EDER CASELLA & CO	AUDITING SERVICES	11	6,900.00		0
				<b>Total:</b>	<u>\$6,900.00</u>	
				<b>Fund: 10</b>	<u>\$6,900.00</u>	
				<b>Account: 10-2310-317</b>	<u>\$6,900.00</u>	
<b>10-2310-318</b>						
<b>Education Fund</b>						
03415	ENGLER CALLAWAY BAASTEN & SRAGA	SPED LEGAL SERVICES	11	1,144.00		0
				<b>Total:</b>	<u>\$1,144.00</u>	
17 00783	SCARIANO HIMES & PETRARCA	LEGAL SERVICES	11	589.05		0
				<b>Total:</b>	<u>\$589.05</u>	
				<b>Fund: 10</b>	<u>\$1,733.05</u>	
				<b>Account: 10-2310-318</b>	<u>\$1,733.05</u>	
<b>10-2310-392</b>						
<b>Education Fund</b>						
00049	ILLINOIS ASSOCIATION OF SCHOOL BOARDS	BOARDBOOK SUBSCRIPTION RENEWAL	11	2,000.00		0
		IASB PRESS PLUS SUBSCRIPTION RENEWAL	11	1,545.00		0
		SCHOOL BOARD POLICIES ONLINE RENEWAL	11	2,500.00		0
				<b>Total:</b>	<u>\$6,045.00</u>	
				<b>Fund: 10</b>	<u>\$6,045.00</u>	
				<b>Account: 10-2310-392</b>	<u>\$6,045.00</u>	
<b>10-2310-410</b>						
<b>Education Fund</b>						
00008	ALPHAGRAPHICS	PRINTING CRISIS HANDBOOKS	11	502.53		0

# Bills Payable by Account

Printed: 11/9/2017 2:43 PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>		
					<u>\$502.53</u>		
	02076	GARVEYS OFFICE PRODUCTS	OFFICE SUPPLIES - ADMIN	11	101.97		0
					<b>Total:</b>		
					<u>\$101.97</u>		
					<b>Fund: 10</b>		
					<u>\$604.50</u>		
					<b>Account: 10-2310-410</b>		
					<u>\$604.50</u>		
<b>10-2520-412</b>							
Education Fund							
	01271	GRAPHIC 14	BUILDING CARDSTOCK	11	240.08		0
			BUILDING CARDSTOCK	11	5.00		0
					<b>Total:</b>		
					<u>\$245.08</u>		
					<b>Fund: 10</b>		
					<u>\$245.08</u>		
					<b>Account: 10-2520-412</b>		
					<u>\$245.08</u>		
<b>10-2540-370</b>							
Education Fund							
	00111	LINCOLNSHIRE, VILLAGE OF	WATER/SEWER - SP	11	726.18		0
			WATER/SEWER - HD	11	1,437.36		0
			WATER/SEWER - TRANS	11	102.96		0
			WATER/SEWER - DW	11	423.28		0
			WATER/SEWER - IRRIG	11	952.26		0
					<b>Total:</b>		
					<u>\$3,642.04</u>		
					<b>Fund: 10</b>		
					<u>\$3,642.04</u>		
					<b>Account: 10-2540-370</b>		
					<u>\$3,642.04</u>		
<b>10-2660-700</b>							
Education Fund							
	00147	CDW GOVERNMENT	IPAD CASES (300)	11	11,574.00		0
			CISCO SWITCHES	11	2,198.80		0
					<b>Total:</b>		
					<u>\$13,772.80</u>		
					<b>Fund: 10</b>		
					<u>\$13,772.80</u>		
					<b>Account: 10-2660-700</b>		
					<u>\$13,772.80</u>		

# Bills Payable by Account

Printed: 11/9/2017 2:43 PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
<b>10-3500-410</b>							
<b>Education Fund</b>							
	03341	ALLIEDSHIRTS.COM	103 CLUB T-SHIRTS	11	1,169.97		0
					<b>Total:</b>		
					<u>\$1,169.97</u>		
	00330	FOX RIVER FOODS	103 CLUB SNACKS	11	1,095.18		0
					<b>Total:</b>		
					<u>\$1,095.18</u>		
	01335	Wolin, Robin	REIMB COOKING SUPPLIES - 103 CLUB	11	20.95		0
					<b>Total:</b>		
					<u>\$20.95</u>		
					<b>Fund: 10</b>		
					<u>\$2,286.10</u>		
					<b>Account: 10-3500-410</b>		
					<u>\$2,286.10</u>		
<b>20-2540-329</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
	02752	CAREY ELECTRIC CONTRACTING INC.	WIRING DOOR ACCESS - HD	11	3,675.00		0
			HVAC CONTROL WIRING - HD	11	1,953.00		0
			LIGHTING UPGRADE - HD	11	1,832.00		0
			ACCESS CONTROL WIRING - HD	11	5,569.00		0
			HVAC CONTROL WIRING - HD	11	1,416.00		0
			ACCESS CONTROL/VIDEO PANELS REINSTALLED - HD	11	1,059.00		0
			HVAC WIRING - HD	11	1,037.00		0
			LIGHTING UPGRADE - HD	11	569.00		0
			WIRING FOR ACCESS CONTROL	11	1,610.00		0
			REPLACE EM LIGHTS FOR ROE INSPECTION	11	1,063.00		0
					<b>Total:</b>		
					<u>\$19,783.00</u>		
	03065	GENERAL MECHANICAL SERVICES	HVAC REPAIR - SP	11	525.96		0
			HVAC REPAIR -DW	11	405.00		0
			HVAC REPAIR - HD	11	280.00		0
			HVAC REPAIR - DW	11	405.00		0
			BOILER REPAIR - HD	11	592.50		0
					<b>Total:</b>		
					<u>\$2,208.46</u>		
	04372	LAKESHORE RECYCLING SYSTEMS	RIVERSHIRE CLEAN UP DUMPSTER	11	400.00		0

# Bills Payable by Account

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 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number		Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>		
					<u>\$400.00</u>		
02252	PEAK PLUMBING	EMERGENCY PIPE REPAIR - DW		11	2,846.33		0
		PLUMBING REPAIR - HD		11	3,031.71		0
		WATER MAIN REPAIR - DW		11	5,968.08		0
		PLUMBING REPAIR - SP		11	162.13		0
					<b>Total:</b>		
					<u>\$12,008.25</u>		
03074	SIEMENS INDUSTRY, INC.	HVAC SYSTEM UPDATE		11	2,080.00		0
					<b>Total:</b>		
					<u>\$2,080.00</u>		
04310	WAUKEGAN GURNEE GLASS	CLASSROOM WINDOW REPAIR - SP		11	917.78		0
					<b>Total:</b>		
					<u>\$917.78</u>		
					<b>Fund: 20</b>		
					<u>\$37,397.49</u>		
					<b>Account: 20-2540-329</b>		
					<u>\$37,397.49</u>		
<b>20-2540-410-1</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
04168	MEYER LABORATORY	CUSTODIAL SUPPLIES - SP		11	186.54		0
					<b>Total:</b>		
					<u>\$186.54</u>		
02648	NETWORK SERVICES	BATHROOM FIXTURES - HD		11	385.32		0
		CUSTODIAL SUPPLIES - SP		11	98.47		0
					<b>Total:</b>		
					<u>\$483.79</u>		
01282	NORTH AMERICAN	CUSTODIAL SUPPLIES - HD		11	165.00		0
					<b>Total:</b>		
					<u>\$165.00</u>		
					<b>Fund: 20</b>		
					<u>\$835.33</u>		
					<b>Account: 20-2540-410-1</b>		
					<u>\$835.33</u>		
<b>20-2540-410-2</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
00190	BATTERIES PLUS	REPLACEMENT EM LIGHT BATTERIES		11	24.00		0
					<b>Total:</b>		
					<u>\$24.00</u>		
02566	GRAYBAR ELECTRIC	REPL LIGHT FIXTURES - ADMIN		11	1,233.80		0

# Bills Payable by Account

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 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number		Vendor Name	Description	Batch #	Amount	Check Date	Check #
Vendor #							
					<b>Total:</b>		
					<u>\$1,233.80</u>		
04310	WAUKEGAN GURNEE GLASS	REPLACEMENT DOOR GLASS - SP		11	965.00		0
					<b>Total:</b>		
					<u>\$965.00</u>		
					<b>Fund: 20</b>	<u>\$2,222.80</u>	
					<b>Account: 20-2540-410-2</b>	<u>\$2,222.80</u>	
<b>20-2540-410-3</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
04392	ADVANCED TURF SOLUTIONS	GRUB TREATMENT - DW ATHLETIC FIELD		11	168.50		0
					<b>Total:</b>		
					<u>\$168.50</u>		
					<b>Fund: 20</b>	<u>\$168.50</u>	
					<b>Account: 20-2540-410-3</b>	<u>\$168.50</u>	
<b>20-2540-500</b>							
<b>Oper, Build, &amp; Maint Fund</b>							
04424	BELFOR USA GROUP, INC	RIVERSHIRE CLEAN UP		11	17,019.08		0
					<b>Total:</b>		
					<u>\$17,019.08</u>		
03065	GENERAL MECHANICAL SERVICES	REPAIR/REPLACE GAS MAIN - DW ROOF		11	11,625.00		0
					<b>Total:</b>		
					<u>\$11,625.00</u>		
					<b>Fund: 20</b>	<u>\$28,644.08</u>	
					<b>Account: 20-2540-500</b>	<u>\$28,644.08</u>	
<b>40-2550-312</b>							
<b>Transportation Fund</b>							
02087	JASONS DELI	LUNCH FOR DRIVER IN SERVICE		11	331.60		0
					<b>Total:</b>		
					<u>\$331.60</u>		
					<b>Fund: 40</b>	<u>\$331.60</u>	
					<b>Account: 40-2550-312</b>	<u>\$331.60</u>	
<b>40-2550-329</b>							
<b>Transportation Fund</b>							
03294	AVERUS	FIRE EXTNG INSPECTION		11	371.31		0

# Bills Payable by Account

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 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number	Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
					<b>Total:</b>	<u>\$371.31</u>	
00139	MIDWEST TRANSIT EQUIPMENT	B24 EMRGNCY DOOR SEAL		11	121.44		0
		WO:450 B10 ENGINE BREATHER MNTNC CRANK CASE		11	150.63		0
		SEATBELT BRACKET		11	34.86		0
		WO:449 B18 INSTALL 3 SEATBELTS		11	352.26		0
		WO:471 B19 PM SRVC, DOT INSPC, SFTY LN		11	433.38		0
		X106012275		11	50.98		0
		WO: 466 PM SERVICE, DOT BRAKE INSPC		11	555.28		0
		WO: 473 B15 AMBER LIGHT 7:		11	73.45		0
		WO: 465 B30 PM SERVICE, DOT BRK INSPC		11	659.91		0
					<b>Total:</b>	<u>\$2,432.19</u>	
02052	SHERIDAN AUTO PARTS	10 LAMP/BULBS		11	12.90		0
		PLT BOLD (6)		11	20.94		0
					<b>Total:</b>	<u>\$33.84</u>	
					<b>Fund: 40</b>	<u>\$2,837.34</u>	
					<b>Account: 40-2550-329</b>	<u>\$2,837.34</u>	
<b>40-2550-331</b>							
<b>Transportation Fund</b>							
01698	CITICARE TRANSPORTATION	SPED TRANS 9/1/17 - 9/20/17		11	1,500.40		0
					<b>Total:</b>	<u>\$1,500.40</u>	
					<b>Fund: 40</b>	<u>\$1,500.40</u>	
					<b>Account: 40-2550-331</b>	<u>\$1,500.40</u>	
<b>40-2550-339</b>							
<b>Transportation Fund</b>							
03328	FIRST STUDENT	BASKETBALL & SOCCER TO WOODLAWN		11	132.78		0
					<b>Total:</b>	<u>\$132.78</u>	
					<b>Fund: 40</b>	<u>\$132.78</u>	
					<b>Account: 40-2550-339</b>	<u>\$132.78</u>	
<b>40-2550-390</b>							
<b>Transportation Fund</b>							

# Bills Payable by Account

Printed: 11/9/2017 2:43 PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
01719	ADVOCATE OCCUPATIONAL HEALTH	DRVR PHYS AND DRUG SCR N G. MARTIN	11	121.00		0
				<b>Total:</b>	<u>\$121.00</u>	
00592	MIDWEST TRUCKERS ASSOCIATION	2018 ANNUAL RANDOM DRUG TESTING	11	1,837.50		0
				<b>Total:</b>	<u>\$1,837.50</u>	
				<b>Fund: 40</b>	<u>\$1,958.50</u>	
				<b>Account: 40-2550-390</b>	<u>\$1,958.50</u>	
<b>40-2550-392</b>						
<b>Transportation Fund</b>						
01484	TYLER TECHNOLOGIES	TRIP TRACKER ANNUAL HOSTING	11	1,796.34		0
				<b>Total:</b>	<u>\$1,796.34</u>	
				<b>Fund: 40</b>	<u>\$1,796.34</u>	
				<b>Account: 40-2550-392</b>	<u>\$1,796.34</u>	
<b>40-2550-410</b>						
<b>Transportation Fund</b>						
00088	QUILL	BACKPACK FOR SPED BUS	11	24.63		0
		OFFICE SUPPLIES	11	24.42		0
				<b>Total:</b>	<u>\$49.05</u>	
				<b>Fund: 40</b>	<u>\$49.05</u>	
				<b>Account: 40-2550-410</b>	<u>\$49.05</u>	
<b>60-2530-500</b>						
<b>Capital Projects Fund or Fund Group</b>						
00147	CDW GOVERNMENT	INFOBLOX	11	3,509.54		0
		INFOBLOX	11	17,526.81		0
		NETWORK BATTERY BACKUP (18)	11	13,957.47		0
				<b>Total:</b>	<u>\$34,993.82</u>	
03931	GILBANE	TRADES (NET)	11	418,637.68		0
		CONSTRUCTION PHASE SERVICES	11	42,578.00		0
		REIMBURSABLE EXPENSES	11	12,087.89		0
				<b>Total:</b>	<u>\$473,303.57</u>	

# Bills Payable by Account

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Lincolnshire-Prairie View SD #103  
Expense on Date: 11/1/2017 to 11/30/2017

Account Number						
Vendor #	Vendor Name	Description	Batch #	Amount	Check Date	Check #
			<b>Fund: 60</b>	<u>\$508,297.39</u>		
			<b>Account: 60-2530-500</b>	<u>\$508,297.39</u>		
			<b>Grand Total</b>	<u>\$662,963.70</u>		

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# Paid Accounts Payable by Check Number

Printed: 11/09/2017 4:02:27PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 10/1/2017 to 10/30/2017

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
(l)	10-1500-319	BAUMAN, JOE	SOCCER REFEREE 10/5	171003		10/5/17	10/1/17	10084	50.00	10-1500-319
								<b>Total</b>	50.00	
(l)	10-3500-390	BOWLERO	DEPOSIT FOR FIELD TRIP 11/21	171003		10/5/17	10/1/17	10085	269.63	10-3500-390
								<b>Total</b>	269.63	
(l)	10-1500-640	CCSD 46	IESA SECTIONAL TIMING - DW PORTI	171003		10/5/17	10/1/17	10086	86.00	10-1500-640
								<b>Total</b>	86.00	
(l)	10-1500-319	FLATEBO, PETE	BASKETBALL REFEREE 10/5	171003		10/5/17	10/1/17	10087	50.00	10-1500-319
								<b>Total</b>	50.00	
(l)	10-1500-319	MOLINARI, KENNETH	BASKETBALL REFEREE 10/5	171003		10/5/17	10/1/17	10088	50.00	10-1500-319
								<b>Total</b>	50.00	
(l)	10-1500-319	NELSON, JOHN	BASKETBALL REFEREE 10/5	171003		10/5/17	10/1/17	10089	50.00	10-1500-319
								<b>Total</b>	50.00	
(l)	10-1500-319	PRZYBYLSKI, PRZEMYSLAW	SOCCER REFEREE 10/5	171003		10/5/17	10/1/17	10090	55.00	10-1500-319
								<b>Total</b>	55.00	
25	10-3500-390	ACTION TERRITORY	103 CLUB FIELD TRIP 10/9	171006		10/6/17	10/1/17	10091	887.26	10-3500-390
								<b>Total</b>	887.26	
(i)	10-1200-410	DIDIER FARMS	GUIDED CLASS FIELD TRIP - 10/13	171006		10/6/17	10/1/17	10092	146.50	10-1200-410
								<b>Total</b>	146.50	
(i)	10-1111-390	NORTHBROOK PARK DISTRICT	1ST GRADE PLAY TICKETS (167) - 11/2	171006		10/6/17	10/1/17	10093	1,336.00	10-1111-390
								<b>Total</b>	1,336.00	
2017092503	10-2660-500	CLEAR IMPACT	AV INSTALL- DW BAND ROOM (FINAL	171010		10/11/17	10/1/17	10094	3,827.00	10-2660-500
								<b>Total</b>	3,827.00	
(l)	10-1500-319	FLATEBO, PETE	BASKETBALL REFEREE 10/11	171010		10/11/17	10/1/17	10095	50.00	10-1500-319
								<b>Total</b>	50.00	
(l)	10-1500-319	GREGORIN, THOMAS	BASKETBALL REFEREE 10/11	171010		10/11/17	10/1/17	10096	50.00	10-1500-319
								<b>Total</b>	50.00	
(l)	10-1500-319	HWANG, LEE	SOCCER REFEREE 10/11	171010		10/11/17	10/1/17	10097	55.00	10-1500-319
								<b>Total</b>	55.00	
(l)	10-1500-319	PETERSON, RICH	BASKETBALL REFEREE 10/11	171010		10/11/17	10/1/17	10098	50.00	10-1500-319

# Paid Accounts Payable by Check Number

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 Lincolnshire-Prairie View SD #103  
 Expense on Date: 10/1/2017 to 10/30/2017

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
								<b>Total</b>	50.00	
(I)	10-1500-319	SOWA, JAMES	BASKETBALL REFEREE 10/11	171010		10/11/17	10/1/17	10099	50.00	10-1500-319
								<b>Total</b>	50.00	
(I)	10-1190-640	ILLINOIS MUSIC EDUCATION AS	AUDITION FEES FOR BANK/ORCH/JAZZ	171016		10/17/17	10/1/17	10100	256.00	10-1190-640
(I)	10-1190-640		ENSEMBLE AUDITION FEES (18) - REV	171016		10/17/17	10/1/17	10100	360.00	10-1190-640
								<b>Total</b>	616.00	
(I)	10-3500-390	TASTE BUDS KITCHEN	FIELD TRIP DEPOSIT FOR 11/28	171016		10/17/17	10/1/17	10101	675.00	10-3500-390
								<b>Total</b>	675.00	
(I)	10-1200-410	CHRISTINE ERICKSON PETTY C	Void GUIDED PETTY CASH 9/15-10/6	171019		10/19/17	10/1/17	10102	471.53	10-1200-410
								<b>Total</b>	471.53	
0401700372-00	10-2540-370	LINCOLNSHIRE, VILLAGE OF	WATER/SEWER - DW	171019		10/19/17	10/1/17	10103	1,576.34	10-2540-370
0401700425-00	10-2540-370		WATER/SEWER - SP	171019		10/19/17	10/1/17	10103	480.48	10-2540-370
0401600239-00	10-2540-370		WATER/SEWER - HD	171019		10/19/17	10/1/17	10103	1,046.40	10-2540-370
0401700371-00	10-2540-370		WATER/SEWER - TRANS	171019		10/19/17	10/1/17	10103	68.64	10-2540-370
0401700370-00	10-2540-370		WATER/SEWER - DW	171019		10/19/17	10/1/17	10103	194.48	10-2540-370
								<b>Total</b>	3,366.34	
(I)	10-1200-410	Murphy, Carey	REISSUE GUIDED PETTY CASH 9/15-1	171025		10/25/17	10/1/17	10104	471.93	10-1200-410
								<b>Total</b>	471.93	
(I)	10-2310-318	ENGLER CALLAWAY BAASTEN &	SPED LEGAL SERVICES	171027		10/27/17	10/1/17	10105	1,056.00	10-2310-318
								<b>Total</b>	1,056.00	
(I)	10-1550-640	ILLINOIS SCIENCE OLYMPIAD	GREAT LAKES COACHES' CLINIC - DL	171027		10/27/17	10/1/17	10106	170.00	10-1550-640
								<b>Total</b>	170.00	
17-0001530	10-2540-466	LINCOLNSHIRE, VILLAGE OF	ELECTRICITY - RS	171027		10/27/17	10/1/17	10107	33.07	10-2540-466
								<b>Total</b>	33.07	
(I)	10-2210-314	SCIENCE ALLIANCE, THE	SCIENCE ASSEMBLY 11/2 - HD (PTO S	171027		11/1/17	10/1/17	10108	575.00	10-2210-314
								<b>Total</b>	575.00	
(I)	10-2210-314	SCIENCE ALLIANCE, THE	SCIENCE ASSEMBLY 11/2 - DW (PTO S	171027		11/1/17	10/1/17	10109	575.00	10-2210-314
								<b>Total</b>	575.00	
								<b>Report Total</b>	<u><u>\$15,072.26</u></u>	

# Paid Accounts Payable by Check Number

Printed: 11/09/2017 3:51:03PM  
 Lincolnshire-Prairie View SD #103  
 Expense on Date: 11/1/2017 to 11/30/2017

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
NIHIP1117	10-2690-220	NIHIP	MEDICAL INSURANCE - ED	1117		11/8/17	11/1/17	71106001	215,319.98	10-2690-220
NIHIP1117	10-2690-221		LIFE/LTD INSURANCE - ED	1117		11/8/17	11/1/17	71106001	3,304.86	10-2690-221
NIHIP1117	10-435		DENTAL INSURANCE PPO - ED	1117		11/8/17	11/1/17	71106001	7,680.16	10-430
NIHIP1117	10-2690-221		VOLUNTARY LIFE - ED	1117		11/8/17	11/1/17	71106001	809.30	10-2690-221
NIHIP1117	20-2540-220		MEDICAL INSURANCE - O&M	1117		11/8/17	11/1/17	71106001	14,385.42	20-2540-220
NIHIP1117	20-2540-221		LIFE/LTD INSURANCE - O&M	1117		11/8/17	11/1/17	71106001	79.80	20-2540-221
NIHIP1117	20-435		DENTAL INSURANCE PPO - O&M	1117		11/8/17	11/1/17	71106001	577.33	20-430
NIHIP1117	20-2540-221		VOLUNTARY LIFE - O&M	1117		11/8/17	11/1/17	71106001	87.00	20-2540-221
NIHIP1117	40-2550-220		MEDICAL INSURANCE - TRANS	1117		11/8/17	11/1/17	71106001	21,601.69	40-2550-220
NIHIP1117	40-2550-221		LIFE/LTD INSURANCE - TRANS	1117		11/8/17	11/1/17	71106001	140.60	40-2550-221
NIHIP1117	40-435		DENTAL INSURANCE PPO - TRANS	1117		11/8/17	11/1/17	71106001	1,205.96	40-430
NIHIP1117	40-2550-221		VOLUNTARY LIFE - TRANS	1117		11/8/17	11/1/17	71106001	356.30	40-2550-221
NIHIP1117	10-2330-225		MEDICAL INSURANCE - RETIREE	1117		11/8/17	11/1/17	71106001	775.31	10-2330-225
NIHIP1117	10-2320-225		MEDICAL INSURANCE - RETIREE	1117		11/8/17	11/1/17	71106001	1,712.24	10-2320-225
NIHIP1117	10-2210-225		MEDICAL INSURANCE - RETIREE	1117		11/8/17	11/1/17	71106001	775.31	10-2210-225
NIHIP1117	10-2510-225		MEDICAL INSURANCE - RETIREE	1117		11/8/17	11/1/17	71106001	0.00	10-2510-225
NIHIP1117	10-2520-225		MEDICAL INSURANCE - RETIREE	1117		11/8/17	11/1/17	71106001	775.31	10-2520-225
NIHIP1117	20-2540-225		MEDICAL INSURANCE - RETIREE	1117		11/8/17	11/1/17	71106001	1,550.62	20-2540-225
<b>Total</b>									<u>271,137.19</u>	
<b>Report Total</b>									<u><u>\$271,137.19</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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 9, 2017  
**Re:** October 2017 Donations

---

During October 2017, the District received the following donations:

<b><u>Donors</u></b>	<b><u>Amount</u></b>	<b><u>Purpose of Donation</u></b>
PTO Donation HD	375.68	HD Library – Scholastic Book fair
PTO Donation HD	6364.50	Sound Amplification System
PTO Donation	83.66	G7 Picnic (2016-2017 School Year)

**Recommendation:**

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



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: Scott Warren  
Date: November 9, 2017  
Re: Approval of Employment

---

It is recommended that the Board accept and approve the employment of the following employees:

**Stefanie Solovy**, HD Speech/Language Pathologist .43 FTE filling leave of absence from 1/8/18-3/23/18.

**Kate Eaton**, filling leave of absence for DW Kimberly Long from 11/27/2017 through 3/7/2018 and Abigail Hendershot from 3/8/2018 through 6/7/1018.

Approval of Employment

**Staff Members Placement on Master Contract**

**Stefanie Solovy**, Half Day Speech/Language Pathologist .43 FTE, to fill leave of absence of Colleen Antczak from 1/8/18-3/23/18 at an hourly rate of \$60.00.

**Kate Eaton**, filing leave of absence at DW for Kimberly Long from 11/27/17-3/7/18 and Abigail Hendershot from 3/8/18-6/7/18.



**LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103**  
**TEACHER CONTRACT**

Speech/Language Pathologist LOA  
**FTE: 0.43**

<u>TEACHER</u>	<u>DEGREE</u>	<u>LANE</u>	<u>STEP</u>	<u>TRS SALARY</u>
Solovy, Stefanie	N/A	N/A	N/A	\$60.00/hour

AGREEMENT MADE THIS **14th DAY OF November, 2017** between the Board of Education of Lincolnshire-Prairie View School District 103, Lake County, Illinois, hereinafter called the BOARD, and

**Stefanie Solovy**  
hereinafter called the TEACHER\*

**W I T N E S S E T H**

**A. EMPLOYMENT:**

1. The BOARD hereby employs **Stefanie Solovy** as a legally qualified teacher, who holds a valid teaching certificate issued by the Illinois State Teacher Certification Board, with such powers and duties in that connection as may be fixed by the BOARD in this contract and in its policies, rules, and regulations. The employee shall work the days specified in the attached calendar.
2. The BOARD shall pay to the TEACHER a salary of **\$ 60.00/hour** for the term commencing **January 8, 2018**, in equal installments twice a month for a period of **three months (6 pay periods)**.
3. The BOARD shall indemnify and protect the TEACHER against civil rights damage claims and suits, constitutional rights damage claims and suits, and death, bodily injury, and property damage claims and suits, including the defense thereof, when damages are sought for negligent or wrongful acts alleged to have been committed in the scope of employment or under the direction of the BOARD.
4. During each school year the principal shall file for non-tenured teachers the District 103 Teacher Evaluation Form on or about December 15 and March 15 with the superintendent and provide the TEACHER with a copy of the completed evaluation.
5. Each newly hired TEACHER shall submit evidence of physical examination to the BOARD prior to the beginning of the school year.
6. The TEACHER shall notify the BOARD of any changes in the TEACHER'S certification status, any credit hours that he/she may have earned, and any academic course work that he/she has undertaken and completed.

**B. TEACHER DUTIES:**

1. The TEACHER agrees to devote effort to the development and implementation of the educational program of the BOARD.
2. The TEACHER shall be required to fulfill all requirements as specified in the Board Policy Handbook and the rules and regulations of The School Code of Illinois as from time to time in effect.
3. The TEACHER shall keep an accurate register of the daily attendance for each assigned pupil enrolled in the school, and shall make such other reports and keep records as required by the laws of the State of Illinois, the BOARD, or the administration.
4. The TEACHER shall be responsible for and deemed to have knowledge of all the rules, regulations, and policies established by the BOARD, and shall carry out duties prescribed therein. Copies of the Board Policy Handbook shall be available in each school office and school library.

C. MASTER CONTRACT:

The TEACHER agrees to be bound by the Master Contract and acknowledges receipt of a copy thereof.

D. TERMINATION:

1. In the event the TEACHER violates any of the provisions of this contract, or fails to perform the services and duties required of him/her, or violates the rules and regulations of the BOARD, or otherwise gives cause for his/her discharge, this contract shall be terminated, subject to the provisions of the School Code of Illinois. Rights of due process shall be granted where applicable.
2. In the event the TEACHER shall be dismissed by the BOARD or shall have his/her certificate suspended, revoked, or canceled by the Regional Superintendent of Schools or the State Teachers' Certification Board, the TEACHER shall not be entitled to receive any compensation from and after the date of such dismissal, suspension, revocation, or cancellation.

E. PART-TIME TEACHER ATTENDANCE EXPECTATIONS:

Part-time teachers are required to attend each full-day District institute day; they are responsible to conduct parent-teacher conferences in an amount of time proportionate with their FTE equivalent, although it does not necessarily have to be on the designated days (by mutual agreement with the building principal and/or supervisor). Part-time employees are not required, but are invited, to come to a staff meeting if it falls on a day or time when they are not required to be in attendance. They are, however, responsible for the content of the meetings. Part-time teachers who are not scheduled to work on early-release days are invited to attend these events. This information will be included in the staff assignment letters which are prepared by the Business Office.

F. NOTICE:

All notices under this contract shall be deemed properly served if given in writing and served upon the TEACHER and the President of the BOARD personally or by certified mail, return receipt requested, addressed to the party as set forth in this contract, or at such other address as may be hereinafter furnished by the TEACHER in writing.

Pursuant to an AYE and NAY vote taken and recorded at a lawful meeting of the said BOARD, this contract is executed in duplicate this **14th day of November, 2017**.

\_\_\_\_\_  
President, Board of Education

I accept the contract tendered me in the foregoing and agree to all terms, conditions, and requirements therein set forth.

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
Street

\_\_\_\_\_  
City State Zip

\_\_\_\_\_  
Date

# Kate Eaton

kathleen.eaton@gmail.com

312-752-0772

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## SUMMARY

Dedicated professional possessing a proven track record of superior performance, seeking to secure a long term elementary school teaching position.

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## EXPERIENCE

**Antioch School District #34, Antioch, IL** **2008 - Present**  
**Long-Term Substitute Teacher**

- Multiple long-term teaching positions including 1st, 7th and 8th grade
- Designed and implemented cross-curricular lessons. Maintained attendance, grades, and relations with parents, co-workers, community, administration, and students
- Created exam design, and organizational development for students
- Assisted with the completion of due process reports and Individualized Education Plans (IEPs)
- Incorporated Positive Behavioral Interventions (PBIS), and Response to Intervention (RIT)
- Attended all work related meetings, while producing new ideas and solutions for the district

**Self-Employed/Real Estate, IL/WI** **2013 - Present**  
**General Contractor/Design**

- Purchased investment properties
- Generated purchasing, rehab cost, and comparative market analysis
- Purchased all materials for interior remodel. Finished numerous projects below budget, while working with various contractors
- Designed kitchen and bathrooms
- Finished interior design including wall, floors, and fixtures
- Obtained necessary permits

**33 Club, Chicago, IL** **2009 - 2011**  
**Assistant GM/Private Events**

- Recruited, hired, trained, supervised, and scheduled a staff of 50 employees
- Organized main office and ordered all supplies
- Designed and developed food and beverage menus
- Purchased inventory while maintaining targeted budget
- Created and implemented all formalized operational systems and procedures including: server station charts, employee handbook, checklists, job descriptions, incentive programs, steps of service, scheduling, and labor control
- Increased sales through repeat business, referrals, marketing, and community involvement

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## EDUCATION

**DePaul University, Chicago, IL** **2016**  
**Master of Education**

**Kendall College, Chicago, IL** **2007**  
**Certification Culinary Arts**

**Columbia College, Chicago, IL** **1997**  
**Bachelors of Arts Journalism, Communication**

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## SKILLS CREDENTIALS

- Proficient in MS Word, Excel, PowerPoint, Aloha, Micros systems, OpenTable, Quickbooks, IBM iSeries. Web-based Marketing and Advertising, SEO. Promethium Board, PowerSchool. Stock Market Investment, Medical Insurance Verification, Dentrax, Adobe InDesign
- Certified IL Teacher, Endorsed in Middle School Language Arts, Social Science, and Drama. Culinary Certification, Motorcycle License, CPI Training

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## PAST EXPERIENCE

Manager/Bartender Le Colonial, Chicago, IL Bartender Fado Irish Pub, Chicago, IL Server, Hugos' Frog Bar, Chicago, IL Manager Earth, Chicago, IL Realtor Jameson, Chicago IL

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## ACTIVITIES

- Member of National Science Teacher Association (NSTA)
- Member of National Arabian and Saddle-Bred Association
- Completed numerous Olympic distance triathlons including: Chicago, IL Ventura, CA Fresno, CA South Hamton, NY Delevan, WI Competed Susan G. Komen 100 Mile Ride for the Cure.
- Attended Second City Improvisation Workshop
- Expanded my cultural awareness and diversity while traveling within 11 countries





## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: Scott Warren  
Date: November 9, 2017  
Re: Approval of Employment

---

It is recommended that the Board accept and approve the employment of the following employees:

**Stefanie Solovy**, HD Speech/Language Pathologist .43 FTE filling leave of absence.

**Kate Eaton**, filling two leaves of absence.



**Lincolnshire-Prairie View School District 103**

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MEMO

**To:** Board of Education  
**From:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 14, 2017  
**Re:** Full Day Kindergarten

---

Based on our discussion at the October 24 Board of Education meeting, attached you will find the final rates for fees and Full Day Kindergarten for 2018-2019. The rates reflect a CPI increase of 2.1% which is consistent with the amount of increase in our tax levy. Going forward we will use the CPI increase in December of each year (published in January) to help guide future rates, just as it does our Levy from year to year.

We recommend that the Board approve these rates for the 2018-2019 school year.

## School Fees Schedule

	Increase from Prior year	CPI	
		2.0%	2.1%
		<b>2017-18</b>	<b>2018-19</b>
General Registration Fee			
Early Childhood		79.00	81.00
Half Day Kindergarten		79.00	81.00
Grade 1		158.00	161.00
Grade 2		158.00	161.00
Grade 3		158.00	161.00
Grade 4		158.00	161.00
Grade 5		158.00	161.00
Grade 6		158.00	161.00
Grade 7		158.00	161.00
Grade 8		158.00	161.00
Full Day Kindergarten	*	3,710.00	<b>3,788.00</b>
Community Peer		2,958.00	3,020.00

\* 6% increase over prior year

**Field Trip Request Form**

*This form is to be submitted to the Board of Education for prior approval for all Field Trips beyond a 250-mile radius from school.*

School: Daniel Wright Junior High School

Student(s)/Grade(s)/Group(s) Participating: Science Olympiad Invitational (roster attached)

Dates of Trip (inclusive): 12/2/17

No. of School Days Missed: 1 (12/1/17)

Destination(s): Boyceville, Wisconsin (approx 325 miles)

Reason for Trip: Science Olympiad Boyceville Invitational

Name(s) of Supervisor(s): Zachary Duffy, Eric Rexer

Mode of Transportation: Car

Transportation Provided by: Parents will drive

Participant Costs: Lodging/meals

Costs Paid by: Parents


District Cost: \$300 Registration Fees

Other Pertinent Information: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature of Principal:  Date: 11/7/17

Board of Education Approval:

Date: \_\_\_\_\_



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## Team Roster (last, First)

1 message

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Zack Duffy <zduffy@d103.org>

Tue, Nov 7, 2017 at 11:34 AM

To: Lisa Solesky <lsolesky@d103.org>

Chauhan, Akshansh

Guo, Angela

Shen, Kevin

Wang, Angela

Rathi, Vedant

Lu, Jeffery

Li, Iris

Vijay, Yash

Wuppalapati, Rishabh

Zhu, Matthew

Ma, Nathan

Li, Andrew

Qian, Kevin

Liu, Eleana

Thomas, Annie

Li, Katherine

Simon, Nathan

Ren, Greycen

Liu, Andrew

You, Lillian

Arora, Anish

Gowrisankar, Sriesakini

Xiong, Brandon

Zhu, William

Harper, Ryan

Nair, Nandhini

Glickson, Spencer

Lu, Felix

Wang, Linda

Zhou, Eric

Cai, Anna

Gangadkar, Surabhi

Xue, Sabrina

--  
Zack Duffy  
8th Grade Science Teacher



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
Cc: Scott Warren  
From: Gina Finaldi  
Date: 11/8/2017  
Re: Hiring of Learning Behavior Specialist to Fill Leave of Absence

---

Despite having the vacancy posted since 9/13/17 for the upcoming leave of absence for Danielle Cicero, Learning Behavior Specialist at Sprague School, we were unable to find a qualified candidate to hire directly. There appears to be a shortage of LBS candidates at this time of year, as indicated by the lack of applicants in the job pool. In addition, we have since posted for the next LBS vacancy at Half Day School, and after two weeks, there have been zero applicants. Given the low level of application activity through our traditional means, we determined it would behoove us to consider hiring through a contractual agency, as we typically do for hard-to-fill positions. Therefore, we have pursued candidates through the use of a recruiting agency that specializes in providing special education staff to districts. Soliant Health is a new vendor with whom we are considering a contract for a Learning Behavior Specialist. They presented a few potential candidates, and after a thorough screening and team interview process and reference checks, we have narrowed our search down to one finalist. Mrs. Jean Steffens, retired LBS in the north shore area, has been selected to fill the LBS vacancy for Danielle Cicero's maternity leave in the Intensive Instructional Program (IIP) at Sprague School. She has proven experience and passion working with the K-3 population, as well as knowledge and skills related to working with children on the Autism spectrum and those with diverse learning needs. On behalf of the Student Services team at Sprague School, I strongly recommend that we hire Mrs. Jean Steffens, Learning Behavior Specialist, to fill the IIP vacancy starting on January 9, 2018 through April 30, 2018. We are confident Mrs. Steffens will provide the specialized expertise necessary to support the needs of the students in our IIP program in the absence of Mrs. Cicero.



## CONTACT INFORMATION

**Please return signed Client Services Agreement to:**

Account Executive: Alison Self

Soliant Health, Inc.  
1979 Lakeside Parkway Suite 800  
Tucker, GA 30084

Direct Telephone: 678-837-1247

Toll Free Fax: NA

Account Executive Email: alison.self@soliant.com

**Executed Client Services Agreement to be returned to:**

Client Facility: Lincolnshire- Prairie View District 103

Client Contract Contact: Gina Finaldi

Phone Number: 847.295.4030 ext. 9316

Email Address: gfinaldi@d103.org

## CLIENT SERVICES AGREEMENT



Soliant Health, Inc., a Georgia corporation (hereafter referred to as "Soliant"), and

Lincolnshire- Prairie View District 103

whose location is

*(Client Name)*

1370 N. Riverwoods Road

Lincolnshire, IL 60069

*(Street Address)*

*(City, State, Zip)*

(hereafter referred to as "Client")

enter into this non-exclusive Client Services Agreement for the purpose of referring and placing its employees ("Consultants") with Client. This Agreement shall govern the overall terms of the relationship, while a separate Assignment Confirmation (Addendum A) for each placement will outline specifics as to bill rates, personnel, and assignment lengths.

### 1. Scope of Services.

Soliant, a licensed staffing agency in the business of providing supplemental staffing to the public and private education sector and not a healthcare provider, will use its commercially reasonable efforts to provide Consultants for assignment with Client. Soliant will be responsible for payment of each Consultant's wages and applicable payroll taxes, deductions, and insurance, including workers' compensation, general liability and professional liability coverage for the benefit of the Consultants. If a Consultant is unable to complete the specified assignment, Soliant will use its commercially reasonable efforts to find a replacement in a timely manner.

### 2. Independent Contractor.

The parties hereto specify and intend that the relationship of each to the other is that of an independent contractor, that each Consultant shall be an employee of Soliant and that no qualified Consultant shall at any time be an employee of Client, unless the parties shall otherwise agree in writing. Soliant agrees to provide and maintain all payroll services for any qualified Consultant placed with Client, to maintain payroll records and to withhold and remit all payroll taxes and social security payments. Soliant does not ordinarily use subcontractors in providing services. Should the need to use a separate staffing firm or independent contractor arise, Soliant will notify Client in advance of the assignment in order to receive approval of this arrangement.

### 3. Telepractice Services.

Soliant, at Client's specific request, may provide telepractice services through VocoVision. Should utilization of VocoVision occur, Client shall, at that time, receive in addition to Addendum A – Client Assignment Confirmation, an Addendum B – Teleservices Provisions, Addendum C – Duties and Responsibilities and Addendum D – VocoVision Equipment Policies which, collectively, outline specific terms and conditions regarding VocoVision's telepractice services.

### 4. Insurance.

Soliant will maintain Worker's Compensation and Employer Liability insurance in accordance with state regulations. General Liability insurance will be maintained at a minimum level of one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate. Excess liability insurance will be maintained at a minimum level of five million dollars (\$5,000,000) per occurrence/aggregate. Professional Liability insurance will be maintained at a minimum level of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) aggregate.

### 5. Competency and Licensing.

Soliant will conduct comprehensive pre-employment screening to provide licensed Consultants who meet applicable professional standards. Soliant will endeavor to present only Consultants who are qualified for Client's open position(s) on job requirements established by Client either verbally or in writing. While Soliant will make every effort to pre-screen job candidates based on these requirements, Client acknowledges the candidate assignment decision is ultimately the responsibility of the Client. To this end, Soliant will make available to Client all appropriate Consultant records that Soliant may permissibly disclose and will facilitate an interview between Client and Consultant in order to assist Client in the hiring decision. Soliant will do its due diligence to ascertain the professional and applicable Department of Education licensing and certification requirements for the Consultant discipline placed with Client, however, it is ultimately the responsibility of the Client to approve the Consultant's licensure and certifications as acceptable.

### 6. On-Site Responsibility.

Client is responsible for providing all orientation, support, facilities, training, direction, and means for the Consultant to complete the assignment. Client acknowledges that Soliant is not providing nursing or healthcare services, but rather is providing candidate identification and placement services. As such, Client is responsible for the Consultant's adherence to the applicable standard of practice and acknowledges that Soliant is not responsible for the Consultant's on-site performance given that Soliant does not have the capacity to provide direct, on-site supervision of daily activity. Client

## CLIENT SERVICES AGREEMENT



acknowledges that any deviation of the Client's policies and procedures as orientated to Soliant's Consultant should be reported in writing and directly to Soliant immediately so that Soliant may be provided an opportunity to offer correction and/or counseling of unacceptable practices by Consultant. Client warrants that its facilities and operations will comply at all times with all federal, state and local safety and health laws, regulations and standards, including OSHA standards, and that Client will be responsible for providing all safety training and equipment, and for each Consultant's compliance with health and safety requirements, including those instituted by Client.

### 7. Employment of Consultants.

Client agrees that it will not directly or indirectly, personally or through an agent or agency, contract with or employ any Consultant introduced or referred by Soliant for a period of one year after the latest date of introduction, referral, placement, or end of the contract assignment. If Client or its affiliate enters into such a relationship or refers Consultant to a third party for employment, Client agrees to pay an amount equal to \$21,500 or thirty-five (35) percent (whichever is greater) of the Consultant's first year's annual salary, including any signing bonus, as agreed upon at the time of hiring. Payment is due and payable to Soliant upon start date.

### 8. Equal Opportunity.

It is the policy of Soliant to provide equal opportunity to all Consultants for employment. Soliant and Client will screen based on merit only. All Consultants will be free from discrimination due to race, religion, color, sex, national origin, age, or disability.

### 9. Payment Terms.

Client will pay Soliant based on the service charges specified in the Consultant Assignment Confirmation included as an addendum to this Agreement. All hours worked over forty (40) hours in a one-week work period will be billed at one and one-half times the regular bill rate. It is Client's responsibility to notify Soliant if pre-approval is required for any or all overtime hours prior to any such hours being worked. **Payment is due upon receipt of invoice.**

### 10. Default Charges.

Invoices shall be considered Past Due thirty (30) days from date of invoice and begin to incur the applicable default charge of one and one-half percent (1 1/2%) per month based on unpaid balances (annual percentage rate of eighteen percent (18%)) or the maximum legal interest rate, whichever is lower. Client agrees to pay all necessary collection costs of amounts past due, including reasonable attorney's fees and costs. Soliant reserves the right, at its option, to discontinue any extension of credit.

### 11. Limitation of Liability.

NEITHER PARTY SHALL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND SHALL NOT BE LIMITED BY THESE PROVISIONS.

### 12. Administrative Responsibilities.

Client shall be responsible for orienting Consultant to Client's policies and procedures regarding the submission of any requisite paperwork which must be tendered for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. During the contracted assignment, should Consultant fail to submit paperwork as required per Client's policies and procedures, Client must notify Soliant in writing within three (3) business days of alleged failure. Failure to notify Soliant within the three (3) day period shall negate any Client claim to withhold payment due to paperwork non-compliance by Consultant. Within three (3) business days following the conclusion of a contracted assignment, Client shall conduct a final review to determine whether the completion of additional paperwork is needed from the Consultant. Failure to notify Soliant prior to the fourth (4<sup>th</sup>) day after conclusion of the assignment will negate any Client claim to withhold payment due to paperwork non-compliance by Consultant.

### 13. Incident and Error Tracking.

Client will report to Soliant any performance issues, incidents, errors and other events related to the care and services provided by Soliant employees. Soliant will document reported incidents in employee's personnel file and track all such events for quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of the occurrence.

### 14. Reporting of Work-Related Injuries.

Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed appropriate for unit to which Soliant Health's Consultant has been assigned. Client ensures compliance with all applicable OSHA or state Department of Labor obligations to include general training on the reporting of work-place injuries,

**CLIENT SERVICES AGREEMENT**

incidents, and occupational exposure to bloodborne pathogens occurring at Client facility. Records of such occurrences must be maintained by the Client and accessible to Soliant Health within guidelines set forth by governing entities. In the event of work-place injury, incident or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the applicable treating department as per Client protocol. Consultant shall also report work-place injury, incident or exposure to Soliant Health concurrently with Client. If Client's reporting requirements change during the term of this Agreement, Client is responsible for written notification of such information to both Soliant Health and Soliant Health's Consultant.

**15. Termination of Contracted Assignment with Cause.**

Immediately upon occurrence, Client has the obligation to report each deviation from the accepted standard of practice, policies and procedures as orientated to Consultant, behavior, and or any incident that would be considered averse to the overall operation of Client. Client may request that Soliant facilitate the immediate removal of Consultant due to any of the issues preceding with written and/or verbal notice. The Client, however, may not immediately terminate a Consultant unless Soliant has been notified prior to final incident or unless a single incident warrants immediate dismissal prior to Soliant's notification. All supporting documentation specifying the reasons and facts of the termination is required within forty-eight (48) hours of termination. If the Client does not report such deviation(s) and subsequently terminates Consultant or if Client does not provide required documentation following a termination within the required timeframe, Client will be assessed as liquidated damages and not as a penalty, an amount equal to one (1) week of billing. The parties agree that Soliant's Consultant s are an integral part of its operation and a resource that may have been developed over a number of years. Any delay or absence of a written and verbal notice could result in lost revenue or other consequences not foreseen at this time and therefore the liquidated damages are not unreasonable to the probable loss to be suffered by Soliant in the event of your breach of this provision. Client will be responsible for all professional fees (and expenses if applicable) up to the point of termination. Termination with cause must be documented prior to termination in accordance with the Incident and Error Tracking procedures set forth in paragraph 13 of this agreement. Soliant shall have five (5) business days to refill the position in the event of termination with cause. Should Soliant identify a suitable Consultant, Client agrees to original terms or extended terms of the terminated Consultant s assignment.

**16. Termination of Contracted Assignment without Cause.**

Client may cancel an assignment with sixty (60) days written notice. Client is responsible for all charges and fees prior to cancellation date and through the 60-day period of notice. In the event Client is unable to provide sixty (60) days notice of termination, Client will be billed for sixty (60) days at the agreed upon regular bill rate and minimum hours. In the event of termination without cause, Client will never be responsible for any housing or travel costs actually incurred by Soliant as a result of such cancellation.

**17. Guaranteed Minimum Hours.**

Client agrees to provide Consultant the guaranteed number of work hours per week specified in the attached Assignment Confirmation Addendum A. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the guaranteed minimum work hours. Minimum work hours shall be reduced to reflect scheduled school closings for holidays and planning days.

**18. Paid Sick Leave.**

Paid Sick Time will be billed back to Client at the straight-time bill rate for all hours taken by any Consultant in any jurisdiction that has passed or will pass paid sick time legislation.

**19. Unscheduled Facility Closure Policy.**

Soliant will incur fixed expenses over the entire course of a Consultant's contract assignment with Client related to the Consultant's housing and per diem costs. The parties agree that in the event of an unforeseen or unexpected interruption in a Consultant's assignment resulting from an unscheduled closure, complete or partial, of Client's facilities due to natural or manmade disasters, such as, and without limiting the generality of the foregoing, fire, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will be invoiced and shall pay for each such affected Consultant's services at the reduced rate of \$100/day for each day that the Consultant (s) is unable to work by virtue of such Unscheduled Closure.

**20. Multiple Locations.**

If client requires Consultant to travel to and perform services at more than one location, Client will compensate Soliant for travel time between facilities at the regular hourly bill rate and for mileage up to the current acceptable IRS reimbursement rate.

**21. Issue Resolution.**

In the event Client encounters an issue that is not satisfactorily resolved by its Soliant representative, Client should escalate the issue to the appropriate Soliant manager by calling 800-849-5502. Please ask for your account representative's manager.

**CLIENT SERVICES AGREEMENT****22. Indemnification.**

To the extent permitted by law, each party will indemnify, defend and hold harmless the other against third party claims arising from breaches of the parties' respective obligations under this Agreement.

**23. Confidentiality.**

Each party acknowledges that as a result of this Agreement, they will learn confidential information of the other party. Confidential information is defined as that information which is private to each party but is shared by one to the other party as required to accomplish this Agreement and includes bill rates, fees for permanent placements and terms and conditions of this Agreement. It is agreed that neither party will disclose any confidential information of the other party to any person or entity. Neither will it permit any person nor entity to use said confidential information. The only exceptions will be: (a) Information shared to the appropriate individuals within the respective organizations as necessary to execute this Agreement, (b) disclosures as required by law. Confidential Information of Soliant Health shall include, but is not limited to, any and all unpublished information owned or controlled by Soliant Health and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of Soliant Health and which is not generally disclosed to the public including but not limited to employee information, technical data, policies, financial data and information to include contract terms and provisions, billing rates, permanent placement fees whether disclosed orally, in writing or by inspection. If the receiving party shall attempt to use or dispose of any of the Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of the foregoing, the disclosing party shall have the right, in addition to such other remedies which may be available to it, to obtain an injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant, it being acknowledged that legal remedies are inadequate.

**24. Family Education Rights and Privacy Act.**

Soliant shall comply with all laws, rules and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about the Client's students is contained in records maintained by Soliant and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect these records in accordance with FERPA and Client policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities. As it applies, Consultant s assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines.

**25. State Retirement System Notice.** This notice is intended to clarify the manner of payment in contemplation of a Consultant's mandatory or permissive participation in a state teacher retirement system, school employees' retirement system, and/or any similar or successor system applicable to the professionals provided by Soliant. Client acknowledges and agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant s and fulfilling all associated administrative duties. Client shall immediately notify Soliant if any Consultant is required to, or voluntarily elects to participate in any such system. In such event, Client shall advise Soliant of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client shall withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by the Client shall be deducted from the amount owed to Soliant by the Client hereunder. The parties agree that the applicable employee share paid to the system by the Client shall be deducted from the amount due the Consultant by Soliant. The Client and Soliant expressly acknowledge and agree that if any Consultant is required to, or elects to participate in a retirement system/pension, the Client shall be solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all employer functions pertaining to the Consultant's interest in retirement system/pension..

**26. Conflicts of Interest.**

The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with their ability to perform their obligations hereunder objectively and effectively. To that end, the Parties hereby certify and represent that their officials, employees and agents do not have any significant financial or other pecuniary interest in the other party's business enterprise, and that no inducements of monetary or other value were offered or given to any officer, employee or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

**27. Survival.**

The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation or expiration of this Agreement, shall survive termination, cancellation or expiration of this Agreement.

**28. Governing Law.**

This Agreement shall be governed by the laws of the state of Florida.

# CLIENT SERVICES AGREEMENT



## 29. Entire Agreement.

This Agreement represents the entire agreement between the parties and supersedes any prior understandings or agreements whether written or oral between the parties respecting the subject matter herein. This Agreement may only be amended in a writing specifically referencing this provision and executed by both parties. This Agreement shall inure to the benefit of and shall be binding upon the parties hereto and their respective heirs, personal representatives, successors and assigns, subject to the limitations contained herein. The unenforceability, invalidity or illegality of any provision of this Agreement shall not render any other provision unenforceable, invalid or illegal and shall be subject to reformation to the extent possible to best express the original intent of the parties. This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties.

This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties. *(Please return all pages of this Client Services Agreement)*

### SOLIANT HEALTH, INC

	DocuSigned by: <i>Alison Self</i>	11/7/2017
_____ Client Representative Signature	_____ Soliant Representative Signature	_____ Date
_____ Date	Alison Self	_____ Print Name
_____ Print Name	Senior Associate	_____ Title
_____ Title		

## CLIENT REQUIRED DOCUMENTS CHECKLIST



Client: Lincolnshire - Prairie View District 103

City, State: Lincolnshire, IL 60069

In an effort to provide all necessary documentation for travel healthcare professionals assigned to your facility, we ask that you complete this form to be used as a reference for all personnel placed in your facility.

<b>Standard Credentialing Package</b>	<b>Optional Credentialing</b>
<p style="text-align: center;">As part of our Standard Credentialing Package, Soliant will provide the following prior to the start of a contracted assignment.</p> <p><b><u>PROFESSIONAL:</u></b>                      Current CV / Resume                      Current Skills Checklist, if applicable                      References</p> <p><b><u>LICENSURE</u></b>                      Professional License, as applicable                      Professional Certification, as applicable                      License and/or Certification Verification</p> <p><b><u>EDUCATION:</u></b>                      CDC Guidelines for School Professionals                      FERPA Guidelines                      HIPAA Regulations</p> <p><b><u>BACKGROUND:</u></b>                      Criminal Background Check                      GSA Exclusion Search                      HHS/OIG Search                      Sexual Offender Search</p> <p><b><u>MEDICAL:</u></b>                      Hepatitis B Vaccination / Declination form                      MMR Declination                      Physical Examination <u>Waiver ?</u>                      10-Panel Drug Screen</p>	<p style="text-align: center;">If your district requires any additional credentialing items above what is contained in the Standard Credentialing Package, please indicate below. If no additional items are noted, the Standard Credentialing Package will be provided.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="font-size: 1.2em; font-family: cursive;">Official Transcripts (undergrad + masters)</p> <p style="font-size: 1.2em; font-family: cursive;">Physical exam within 90 days of employment.</p> </div>

Credentialing Documents will be held on file at Soliant and unless specifically requested, will not be forwarded to Client.

<b>Orientation Details</b>	
Will the contracted professional be permitted to attend Orientation while license is in process?	<input checked="" type="radio"/> YES <input type="radio"/> NO
Will the contracted professional be permitted to start their assignment while license is in process?	<input checked="" type="radio"/> YES <input type="radio"/> NO



**CLIENT ASSIGNMENT CONFIRMATION**

This Client Assignment Confirmation is entered into on the date first signed below and supplements the Client Services Agreement between Soliant Health, Inc and their Client, **Lincolnshire- Prairie View District 103**

The Soliant Consultant named below has been placed with Client and Client will pay Soliant Health for hours worked by Consultant according to the terms outlined below:

**ASSIGNMENT DETAILS**

Consultant: Jean Steffens Position: SPED  
 Assignment Start Date: 12/8/2017 Assignment End Date: 5/28/2018  
 Bill Rate per Hour: \$ 66 Minimum Hours: 37.5  
 Miscellaneous: SPED

**PLACEMENT CRITERIA**

Licensing: Consultant (is) **is not** authorized to begin providing services while professional license is in process.  
 Teaching Certification: Teaching certification (is) **is not** required.

**DESIGNATED APPROVERS** District Personnel designated by Client to approve Timesheets. *If not applicable, respond with N/A.*

Name	Title	Phone	Email Address
<u>Gina Finaldi</u>	<u>Director of Student Services</u>	<u>847-275-4030</u>	<u>gfinaldi@d103.org</u>

**WORK SITE LOCATIONS** District Schools to which Consultant will be assigned: *Client to complete. If not applicable, respond with N/A.*

School 1: Laura B. Sprague  
 Location: 2425 N. Riverwoods Rd.  
 School 2: \_\_\_\_\_  
 Location: \_\_\_\_\_

**Please note:** Sales tax will be added to professional fees if required by state law and client is not a tax exempt entity.  
 Client agrees that it will not directly or indirectly, personally or through another agent or agency, contract with or employ Consultant for a period of one year after the latest date of introduction, referral, or completion of the assignment.  
 If Soliant Consultant should be required to travel to other locations at the specific request of the Client, the Client will be responsible for all expenses incurred

Gina M. Finaldi  
 Client Signature  
Gina M. Finaldi  
 Client Printed Name  
Director of Student Services  
 Client Title

DocuSigned by:  
Alison Self 11/7/2017  
 Soliant Health, Inc. Signature  
 Alison Self  
 Soliant Health, Inc. Printed Name  
 Senior Associate  
 Soliant Health, Inc. Title

**\*Terms and conditions outlined in this Client Assignment Confirmation will be considered agreed upon by all parties unless Soliantis notified of changes by Client within forty eight (48) hours of client's receipt of this Client Assignment Confirmation. If no changes are needed, a signature response is not required.**

**CLIENT INFORMATION REQUEST**



**CLIENT** Lincolnshire - Prairie View District 103

In an effort to increase efficiency for our Clients, Soliant Health will email service invoices. Should you wish to opt out of this process, please check here

Client Name: School District #103 / Laura B Sprague School  
 Attention: Dr. Gina Finaldi  
 Invoice Email: gfinaldi@d103.org ; mburks@d103.org  
 Invoice Email CC: kverschoor@d103.org  
 Billing Address: 1370 N. Riverwoods Rd.  
 City, State, Zip: Lincolnshire, IL 60069  
 Telephone: 847-295-4030 ext. 9313

Placement Contact Name: Sabrina Hooper Email: shooper@d103.org  
 Phone: 847-945-6665 Fax: \_\_\_\_\_

Accounts Payable Contact: Name: Kathy Verschoor Email: Kverschoor@d103.org  
 Phone: 847-295-4030 Fax: 847-295-9196

Credentialing Contact: Name: Carey Murphy Email: cmurphy@d103.org  
 Phone: 847-295-4030 Fax: 847-295-9196  
X 9308  
X 9312

**SOLIANT HEALTH, INC.**

**Correspondence Address**  
*Contracts, Notices, etc.*  
 1979 Lakeside Parkway, Suite 800  
 Tucker GA 30084  
 Attention: Alison Self  
 Email: [alison.self@soliant.com](mailto:alison.self@soliant.com)  
 Telephone: 678-837-1247

**Remittance Address**  
*Only payment should be sent to this address*  
 Dept. CH 14430  
 Palatine IL 60055-4330  
 Attention: Rosina Carlos  
 Email: [cashapplication@adeconna.com](mailto:cashapplication@adeconna.com)  
 Telephone: 904-360-2025



**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 14, 2017  
**Re:** Audited Financial Statements for Fiscal Year 2017

---

It is my pleasure to present to you the audited financial statements for fiscal year 2017.

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

The audit contained no management letter as there were not items needing attention (see included letter). I would recognize the work of Dan Stanley, the business office, each of the building secretaries, to the individual teachers who contribute to the processes and procedures. Their patient, consistent application of procedures had a significant material impact on the result of the audit. I would also recognize the Board for doing its fiduciary responsibility in the many items we discuss/review from board meeting to board meeting.

I recommend the Board approve the audited financial statements for fiscal year 2017 as presented.



815.344.1300 mchenry  
847.382.3366 barrington  
847.336.6455 gurnee  
www.edercasella.com

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, 2017. 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 10, 2017

eder, casella & co.



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847.382.3366 barrington  
847.336.6455 gurnee  
www.edercasella.com

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

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2017**

**eder, casella & co.**

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, 2017, 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, 2017, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

## 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.

## Other Matters

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements 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.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 basic financial statements as a whole, on the basis of accounting described in Note 1.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2017, 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 reporting and compliance.

Eder, Casella & Co.

EDER, CASELLA & CO.  
Certified Public Accountants

McHenry, Illinois  
October 10, 2017



815.344.1300 mchenry  
 847.382.3366 barrington  
 847.336.6455 gurnee  
 www.edercasella.com

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, 2017, 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 10, 2017. 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

eder, casella & co.

## 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 10, 2017

SUPPLEMENTARY INFORMATION

# LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

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, 2017. 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, 2017 by \$43,119,170 (net position). Of this amount, \$23,036,908 (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 \$2,942,534, which includes a net position adjustment of \$444,902.
- At June 30, 2017 the District reported combined ending fund balances of \$30,018,559, an increase of \$1,037,413 in comparison with the prior year.
- At June 30, 2017 the unassigned fund balance for the General Fund was \$22,712,921, or 64% of total General Fund expenditures.
- The District's total debt increased by \$4,549,808 during the current fiscal year due to the issuance of general obligation debt certificates and Apple iPad leases offset by the payment of long-term debt.

### 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 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 37 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 38 through 62 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 \$43,119,170 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, 2017 and 2016:

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

	Governmental Activities	
	FY 2017	FY 2016
Current and Other Assets	\$ 30,028,917	\$ 28,982,946
Capital Assets	26,420,303	20,410,276
Total Assets	<u>\$ 56,449,220</u>	<u>\$ 49,393,222</u>
Other Liabilities	\$ 10,358	\$ 1,800
Long-Term Debt Outstanding	13,319,692	9,214,786
Total Liabilities	<u>\$ 13,330,050</u>	<u>\$ 9,216,586</u>
Net Investment in Capital Assets	\$ 17,390,611	\$ 15,930,392
Restricted	2,691,651	3,510,329
Unrestricted	23,036,908	20,735,915
Total Net Position	<u><u>\$ 43,119,170</u></u>	<u><u>\$ 40,176,636</u></u>

The net investment in capital assets (40% 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 (6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$23,036,908) 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 \$2,942,534 during the current fiscal year. This increase is due to the extent to which ongoing revenues exceeded ongoing expenses in the current fiscal year and a net position adjustment to remove the OPEB liability from the government-wide financial statements.

**Governmental Activities.** Governmental activities increased the District's net position by \$2,497,632. Key elements of this increase are as follows:

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

	Governmental Activities	
	FY 2017	FY 2016
Revenues:		
Program Revenues		
Charges for Services	\$ 2,453,708	\$ 2,053,762
Operating Grants and Contributions	12,854,661	9,243,444
Capital Grants and Contributions	98,412	43,421
General Revenues		
Property Taxes	28,297,539	27,464,779
Other Payments in Lieu of Taxes	116,486	104,863
Grants and Contributions not Restricted to Specific Activities	423,293	575,261
Unrestricted Investment Earnings	179,030	88,201
Refund of Prior Years' Expenditures	30,922	14,292
Miscellaneous	44,817	15,499
Premium on Bonds	171,746	110,000
Gain/(Loss) on Disposal of Assets	(5,946)	1,655
Total Revenues	<u>\$ 44,664,668</u>	<u>\$ 39,715,177</u>
Expenses:		
Instruction	\$ 16,032,779	\$ 15,838,609
Support Services	13,234,009	12,849,983
Community Services	334,897	319,929
Payments to Other Districts and Governmental Units	561,568	780,267
Interest and Fees on Long-Term Debt	566,418	129,693
On-Behalf Retirement Contributions	11,437,365	7,756,819
Total Expenses	<u>\$ 42,167,036</u>	<u>\$ 37,675,300</u>
Increase/(Decrease) in Net Position	\$ 2,497,632	\$ 2,039,877
Net Position - Beginning	40,176,636	38,136,759
Net Position Adjustment	444,902	-
Net Position - Ending	<u>\$ 43,119,170</u>	<u>\$ 40,176,636</u>

The District's total revenues increased \$#REF! compared to the prior year. The most significant factors of this increase were property taxes of \$832,760 and on-behalf retirement contributions of \$3,680,546.

Overall expenditures increased by \$4,225,559 compared to the prior year. This is primarily due to an increase in on-behalf retirement contributions of \$3,680,546 and an increase in interest and fees on long-term debt of \$436,725.

### 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 \$30,018,559, an increase of \$1,037,413 in comparison with the prior year.

The General Fund is the chief operating fund of the District. At June 30, 2017, fund balance was \$22,712,921 (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 64% of total General Fund expenditures.

The General Fund's fund balance increased \$2,628,351 and includes transfers of \$278,949 and \$11,814 to the Debt Services Fund and Operations and Maintenance Fund, respectively.

The Operations and Maintenance Fund's fund balance decreased \$433,183 and includes a net transfer to the Debt Service Fund of \$213,483 and a transfer in from the General Fund of \$11,814.

The Debt Services Fund's fund balance decreased \$1,900 and includes net transfers of \$278,949 and \$213,483 from the General Fund and Operations and Maintenance Fund, respectively.

The Transportation Fund's fund balance increased by \$99,079 due primarily to an increase in the property tax revenue.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased by \$14,197. The increase was due primarily to an increase in the property tax revenue, offset by a smaller increase in the overall fund expenditures.

The Capital Projects Fund's fund balance decreased by \$1,269,131 and includes net proceeds from the issuance of new long term debt of \$4,901,609. The decrease in fund balance is due to significant expenditures for capital outlay for ongoing construction projects.

### General Fund Budgetary Highlights

The District passed the original budget on August 23, 2016 and did not amend the budget.

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

- The difference between budgeted revenues and actual revenues was \$5,461,974 (favorable). This was primarily attributable to more than expected On-Behalf Retirement Contributions.
- The difference between budgeted expenditures and actual expenditures was \$3,820,220 (unfavorable) and was due to more than expected On-Behalf Retirement Payments (\$4,637,365).

### Capital Asset and Debt Administration

**Capital Assets.** At June 30, 2017 the District had invested \$26,420,303 (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 \$1,328,854.

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

Building additions included in construction in progress - \$6,926,701

Security Improvements at Daniel Wright School - \$61,444

Crosswalk and Sidewalk Improvements at Half Day School - \$49,525

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

	Governmental Activities	
	2017	2016
Land	\$ 1,853,080	\$ 1,853,080
Construction in Progress	7,724,213	797,512
Buildings	14,193,528	14,865,514
Improvements Other than Buildings	1,589,631	1,622,372
Equipment Other than Transportation/Food Service	1,017,959	1,212,602
Food Service Equipment	16,199	19,236
Transportation Equipment	25,693	39,960
Total	<u>\$ 26,420,303</u>	<u>\$ 20,410,276</u>

Additional information on the District's capital assets can be found in note 4 on pages 23 and 24 of this report.

**Long-Term Debt.** At June 30, 2017 the District had \$13,319,692 in long-term debt.

Significant debt activities for the year ended June 30, 2017 include the following:

- Payments of long-term debt were \$567,538. The District issued general obligation debt certificates of \$4,820,000 and Apple iPad leases of \$125,600.

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

	Governmental Activities	
	2017	2016
General Obligation Bonds	\$ 6,270,000	\$ 6,535,000
General Obligation Debt Certificates	6,715,000	2,055,000
Lease/Purchase Agreements	162,946	179,884
Total	<u>\$ 13,147,946</u>	<u>\$ 8,769,884</u>

Additional information on the District's long-term debt can be found in note 5 on pages 24 and 25 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 are recorded on the books of the outside provider. The District started renovation and addition projects to the District's buildings during the spring of 2017. The construction will continue through the summer to be completed on time for the start of school. Additional expenses will be needed to complete the project in fiscal year 2018, and the district expects to spend \$8.5 million to finish this project.

The District considered these and other operating factors when preparing the District's budget and appropriation ordinance for the fiscal year ending June 30, 2018.

Recent legislative changes that altered the General State Aid formula for schools will have minimal impact to the district in relation to the amount of funding. What will increase, is the timing of some categorical grants that are now rolled into the new formula, therefore guaranteeing more timely payments of these amounts. The district will likely see a onetime increase of revenues in fiscal year 2018 due to these changes and recognizing income on a cash basis.

**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, 2017

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 17,289,529
Investments, at Fair Value	12,739,388
Capital Assets (Note 4):	
Land	1,853,080
Construction in Progress	7,724,213
Depreciable Buildings, Property, and Equipment, net of depreciation	16,843,010
<b>Total Assets</b>	<b>\$ 56,449,220</b>
<b>LIABILITIES</b>	
Accrued Payroll and Payroll Liabilities	\$ 15
Other Payables	10,343
Long-Term Liabilities	
Due Within One Year	698,309
Due in More Than One Year	12,621,383
<b>Total Liabilities</b>	<b>\$ 13,330,050</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 17,390,611
Restricted for:	
Operations and Maintenance	641,546
Debt Service	239,973
Transportation	733,697
Retirement	1,015,963
Special Education	60,472
Unrestricted/(Deficit)	23,036,908
<b>Total Net Position</b>	<b>\$ 43,119,170</b>

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, 2017

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	\$ 10,692,395	\$ 1,120,169	\$ 60,864	\$ -	\$ (9,511,362)
Special Education Programs	2,909,924	665,971	-	-	(2,243,953)
Other Instructional Programs	2,427,802	606,125	622,750	-	(1,198,927)
Support Services					
Pupils	2,180,813	-	-	-	(2,180,813)
Instructional Staff	1,505,454	-	-	-	(1,505,454)
General Administration	1,341,152	-	-	-	(1,341,152)
School Administration	1,433,688	-	-	-	(1,433,688)
Business	781,394	-	-	-	(781,394)
Operations and Maintenance	2,274,223	31,131	-	98,412	(2,144,680)
Transportation	2,167,986	30,312	463,561	-	(1,674,113)
Food Services	42,071	-	6,349	-	(35,722)
Central	1,505,592	-	-	-	(1,505,592)
Community Services	334,897	-	-	-	(334,897)
Payments to Other Districts and Governmental Units	561,568	-	263,772	-	(297,796)
Interest and Fees on Long-Term Debt	304,535	-	-	-	(304,535)
On-Behalf Retirement Contributions	11,437,365	-	11,437,365	-	-
<b>Total Governmental Activities</b>	<b>\$ 41,995,290</b>	<b>\$ 2,453,708</b>	<b>\$ 12,854,661</b>	<b>\$ 98,412</b>	<b>\$ (26,588,509)</b>
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 27,919,803
Property Taxes, Levied for Debt Service					377,736
Other Payments in Lieu of Taxes					116,486
Grants and Contributions not Restricted to Specific Activities					423,293
Unrestricted Investment Earnings					179,030
Refund of Prior Years' Expenditures					30,922
Miscellaneous Income					44,817
Gain/(Loss) on Disposal of Assets					(5,946)
<b>Total General Revenues</b>					<b>\$ 29,086,141</b>
Change in Net Position					\$ 2,497,632
Net Position - July 1, 2016					40,176,636
Net Position Adjustment (Note 19)					444,902
<b>Net Position - June 30, 2017</b>					<b>\$ 43,119,170</b>

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2017

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 13,082,752	\$ 1,296,211	\$ 141,189	\$ 929,632	\$ 326,045	\$ 1,513,700	\$ 17,289,529
Investments, at Fair Value	9,639,632	955,111	104,035	684,997	240,245	1,115,368	12,739,388
<b>Total Assets</b>	<b>\$ 22,722,384</b>	<b>\$ 2,251,322</b>	<b>\$ 245,224</b>	<b>\$ 1,614,629</b>	<b>\$ 566,290</b>	<b>\$ 2,629,068</b>	<b>\$ 30,028,917</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accounts Payable and Accrued Expenses	\$ 9,463	\$ (37)	\$ -	\$ 917	\$ -	\$ -	\$ 10,343
Accrued Payroll and Payroll Liabilities	-	-	-	15	-	-	15
<b>Total Liabilities</b>	<b>\$ 9,463</b>	<b>\$ (37)</b>	<b>\$ -</b>	<b>\$ 932</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,358</b>
<b>FUND BALANCE</b>							
Nonspendable							
Prepaid Expenses							
Restricted							
Operations and Maintenance	\$ -	\$ 641,546	\$ -	\$ -	\$ -	\$ -	\$ 641,546
Debt Service	-	-	239,973	-	-	-	239,973
Transportation	-	-	-	733,697	-	-	733,697
Illinois Municipal Retirement Fund	-	-	-	-	1,015,963	-	1,015,963
Special Education	-	-	-	-	60,472	-	60,472
Assigned							
Operations and Maintenance	-	1,609,813	-	-	-	-	1,609,813
Debt Service	-	-	5,251	-	-	-	5,251
Transportation	-	-	-	880,000	-	-	880,000
Capital Projects	-	-	-	-	-	2,629,068	2,629,068
Unassigned	22,712,921	-	-	-	(510,145)	-	22,202,776
<b>Total Fund Balance</b>	<b>\$ 22,712,921</b>	<b>\$ 2,251,359</b>	<b>\$ 245,224</b>	<b>\$ 1,613,697</b>	<b>\$ 566,290</b>	<b>\$ 2,629,068</b>	<b>\$ 30,018,559</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 22,722,384</b>	<b>\$ 2,251,322</b>	<b>\$ 245,224</b>	<b>\$ 1,614,629</b>	<b>\$ 566,290</b>	<b>\$ 2,629,068</b>	<b>\$ 30,028,917</b>

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, 2017

Total Fund Balances - Governmental Funds \$ 30,018,559

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

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

Capital Assets	\$ 44,368,248	
Accumulated Depreciation on Capital Assets	(17,947,945)	
		26,420,303

Other assets are not available to pay for current period expenditures and  
 therefore are deferred in the funds.

Interest Receivable	\$ -	
Due from Other Governments	-	
		-

Net OPEB Obligation is not included in the governmental funds. -

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

Bond Premiums, net of related amortization	\$ (171,746)	
		(171,746)

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

Bonds Payable	\$ (6,270,000)	
Debt Certificates Payable	(6,715,000)	
Capital Leases Payable	(162,946)	
		(13,147,946)

Net Position of Governmental Activities \$ 43,119,170

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, 2017

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$ 23,548,376	\$ 1,808,752	\$ 377,736	\$ 1,461,380	\$ 1,101,295	\$ -	\$ 28,297,539
Payments in Lieu of Taxes	90,050	-	-	-	26,436	-	116,486
Tuition	505,120	-	-	-	-	-	505,120
Transportation Fees	-	-	-	30,312	-	-	30,312
Earnings on Investments	127,250	19,681	5	17,009	2,843	12,242	179,030
District/School Activity Income	861,496	-	-	-	-	-	861,496
Textbooks	326,588	-	-	-	-	-	326,588
Other Local Sources	856,054	86,613	-	1,930	-	-	944,597
State Aid	551,319	425,199	-	463,560	-	-	1,440,078
Federal Aid	360,256	-	-	-	-	-	360,256
On-Behalf Payments	11,437,365	-	-	-	-	-	11,437,365
	<u>\$ 38,663,874</u>	<u>\$ 2,340,245</u>	<u>\$ 377,741</u>	<u>\$ 1,974,191</u>	<u>\$ 1,130,574</u>	<u>\$ 12,242</u>	<u>\$ 44,498,867</u>
<b>EXPENDITURES</b>							
Current							
Instruction							
Regular Programs	\$ 9,932,733	\$ -	\$ -	\$ -	\$ 153,777	\$ -	\$ 10,086,510
Special Education Programs	2,636,109	-	-	-	141,552	-	2,777,661
Other Instructional Programs	2,278,745	-	-	-	38,708	-	2,317,453
Support Services							
Pupils	1,989,303	-	-	-	92,350	-	2,081,653
Instructional Staff	1,401,569	-	-	-	35,433	-	1,437,002
General Administration	1,245,916	-	-	-	34,255	-	1,280,171
School Administration	1,280,018	-	-	-	88,482	-	1,368,500
Business	688,870	-	-	-	56,995	-	745,865
Facilities Acquisition and Construction	-	-	-	-	-	90,137	90,137
Operations and Maintenance	531,972	1,462,690	-	-	176,154	-	2,170,816
Transportation	-	-	-	1,875,112	194,298	-	2,069,410
Food Services	36,749	-	-	-	3,409	-	40,158
Central	1,372,383	-	-	-	64,751	-	1,437,134
Community Services	298,684	-	-	-	36,213	-	334,897
Payments to Other Districts and Governmental Units	561,568	-	-	-	-	-	561,568
Debt Service							
Principal	-	-	567,538	-	-	-	567,538
Interest and Fees	-	-	304,535	-	-	-	304,535
Other	-	-	-	-	-	-	-
Capital Outlay	52,776	1,109,069	-	-	-	6,182,982	7,344,827
On-Behalf Payments	11,437,365	-	-	-	-	-	11,437,365
	<u>\$ 35,744,760</u>	<u>\$ 2,571,759</u>	<u>\$ 872,073</u>	<u>\$ 1,875,112</u>	<u>\$ 1,116,377</u>	<u>\$ 6,273,119</u>	<u>\$ 48,453,200</u>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 2,919,114</u>	<u>\$ (231,514)</u>	<u>\$ (494,332)</u>	<u>\$ 99,079</u>	<u>\$ 14,197</u>	<u>\$ (6,260,877)</u>	<u>\$ (3,954,333)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfers	\$ (290,763)	\$ (201,669)	\$ 492,432	\$ -	\$ -	\$ -	\$ -
Principal on Bonds Sold	-	-	-	-	-	4,820,000	4,820,000
Premium on Bonds Sold	-	-	-	-	-	171,746	171,746
	<u>\$ (290,763)</u>	<u>\$ (201,669)</u>	<u>\$ 492,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,991,746</u>	<u>\$ 4,991,746</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ 2,628,351</u>	<u>\$ (433,183)</u>	<u>\$ (1,900)</u>	<u>\$ 99,079</u>	<u>\$ 14,197</u>	<u>\$ (1,269,131)</u>	<u>\$ 1,037,413</u>
<b>FUND BALANCES - JULY 1, 2016</b>	<u>20,084,570</u>	<u>2,684,542</u>	<u>247,124</u>	<u>1,514,618</u>	<u>552,093</u>	<u>3,898,199</u>	<u>28,981,146</u>
<b>FUND BALANCES - JUNE 30, 2017</b>	<u>\$ 22,712,921</u>	<u>\$ 2,251,359</u>	<u>\$ 245,224</u>	<u>\$ 1,613,697</u>	<u>\$ 566,290</u>	<u>\$ 2,629,068</u>	<u>\$ 30,018,559</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, 2017

Net Change in Fund Balances - Total Governmental Funds \$ 1,037,413

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	\$ (1,328,854)	
Capital Outlays	<u>7,344,827</u>	6,015,973

In the Statement of Activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the undepreciated balance of the capital assets sold.

Gain/(Loss) on Sale of Capital Assets		(5,946)
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Long-term debt proceeds provide current financial resources to governmental funds and are therefore shown as revenue in the Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis, but issuing debt increases 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.

Proceeds from Capital Leases	\$ (125,600)	
Proceeds from Bonds Sold	(4,820,000)	
Premium on Bonds Sold	<u>(171,746)</u>	(5,117,346)

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>567,538</u>
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Change in Net Position of Governmental Activities		<u><u>\$ 2,497,632</u></u>
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LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 JUNE 30, 2017

	Agency Fund - Student Activity Fund
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 64,100
Total Assets	\$ 64,100
<b>LIABILITIES</b>	
Due to Activity Fund Organizations	\$ 64,100
Total Liabilities	\$ 64,100

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, 2017

**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.

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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

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.

#### 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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 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.

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, 2017.

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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 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.

### 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 expensed in the current year. Bonds payable are reported net of the applicable bond premium or discount.

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

### 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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 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.
- **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, debt services, 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 2016 tax levy was passed by the Board on December 13, 2016. 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 during these months.

NOTES TO FINANCIAL STATEMENTS (Continued)

**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.

As of June 30, 2017, 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	\$ 14,063,485	\$ 14,063,485	\$ -	\$ -	\$ -
Federal Home Loan Mtg Corp	742,503	243,110	499,393	-	-
	<u>\$ 14,805,988</u>	<u>\$ 14,306,595</u>	<u>\$ 499,393</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, 2017, 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	Aaa	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% of the District’s investments are in Federal Home Loan Mortgage Corporation (5.01%).

**NOTE 3 - FAIR VALUE MEASUREMENT**

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

The District has the following recurring fair value measurements as of June 30, 2017:

Federal Home Loan Mtg. Corp of \$742,503 is valued using quoted market prices (Level 1 inputs).

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017 was as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Balance July 1, 2016	Increases	Decreases	Balance June 30, 2017
<b>Governmental Activities</b>				
Capital Assets not being depreciated				
Land	\$ 1,853,080	\$ -	\$ -	\$ 1,853,080
Construction in Progress	797,512	6,926,701	-	7,724,213
<b>Total Capital Assets not being depreciated</b>	<b>\$ 2,650,592</b>	<b>\$ 6,926,701</b>	<b>\$ -</b>	<b>\$ 9,577,293</b>
Other Capital Assets				
Buildings	\$ 26,042,665	\$ 165,454	\$ -	\$ 26,208,119
Improvements Other than Buildings	3,171,888	107,972	-	3,279,860
Equipment Other than Transportation/Food Service	6,478,912	144,700	1,492,586	5,131,026
Food Service Equipment	51,850	-	-	51,850
Transportation Equipment	120,100	-	-	120,100
<b>Total Other Capital Assets at Historical Cost</b>	<b>\$ 35,865,415</b>	<b>\$ 418,126</b>	<b>\$ 1,492,586</b>	<b>\$ 34,790,955</b>
Less Accumulated Depreciation for:				
Buildings	\$ 11,177,151	\$ 837,440	\$ -	\$ 12,014,591
Improvements Other than Buildings	1,549,516	140,713	-	1,690,229
Equipment Other than Transportation/Food Service	5,266,310	333,397	1,486,640	4,113,067
Food Service Equipment	32,614	3,037	-	35,651
Transportation Equipment	80,140	14,267	-	94,407
<b>Total Accumulated Depreciation</b>	<b>\$ 18,105,731</b>	<b>\$ 1,328,854</b>	<b>\$ 1,486,640</b>	<b>\$ 17,947,945</b>
Other Capital Assets, Net	\$ 17,759,684	\$ (910,728)	\$ 5,946	\$ 16,843,010
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 20,410,276</b>	<b>\$ 6,015,973</b>	<b>\$ 5,946</b>	<b>\$ 26,420,303</b>

Depreciation expense was charged to functions as follows:

**Governmental Activities:**

Instruction - Regular Programs	\$ 482,050
Instruction - Special Education Programs	132,749
Instruction - Other Instructional Programs	110,755
Support Services - Pupils	99,429
Support Services - Instructional Staff	68,638
Support Services - General Administration	61,147
Support Services - School Administration	65,366
Support Services - Business	35,626
Support Services - Operations and Maintenance	103,688
Support Services - Transportation	98,844
Support Services - Food Services	1,918
Support Services - Central	68,644
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 1,328,854</b>

**NOTE 5 - LONG-TERM LIABILITY ACTIVITY**

Long-term liability activity for the year ended June 30, 2017 was as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Balance			Amounts	
	July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year
<b>Governmental Activities</b>					
Long-Term Debt					
General Obligation Bonds - 2013	\$ 1,340,000	\$ -	\$ 155,000	\$ 1,185,000	\$ 155,000
General Obligation Bonds - 2015	905,000	-	110,000	795,000	105,000
General Obligation Bonds - 2015C	4,290,000	-	-	4,290,000	-
General Obligation Debt					
Certificates - 2015	2,055,000	-	160,000	1,895,000	170,000
General Obligation Debt					
Certificates - 2017	-	4,820,000	-	4,820,000	180,000
Apple Lease	93,588	-	46,198	47,390	47,390
Apple Lease	86,296	-	86,296	-	-
Apple Lease	-	88,200	-	88,200	23,653
Apple Lease	-	37,400	10,044	27,356	8,679
<b>Total Long-Term Debt</b>	<b>\$ 8,769,884</b>	<b>\$ 4,945,600</b>	<b>\$ 567,538</b>	<b>\$ 13,147,946</b>	<b>\$ 689,722</b>
Other Longer-Term Liabilities					
Bond Premiums, net of amortization	\$ -	\$ 171,746	\$ -	\$ 171,746	\$ 8,587
<b>Total Other Long-Term Liabilities</b>	<b>\$ -</b>	<b>\$ 171,746</b>	<b>\$ -</b>	<b>\$ 171,746</b>	<b>\$ 8,587</b>
<b>Governmental Activities</b>					
<b>Long-Term Obligations</b>	<b>\$ 8,769,884</b>	<b>\$ 5,117,346</b>	<b>\$ 567,538</b>	<b>\$ 13,319,692</b>	<b>\$ 698,309</b>

Long-term debt consisted of the following at June 30, 2017:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
General Obligation Bonds - 2013	10/15/2023	2.0% - 3.5%	\$ 1,550,000	\$ 1,185,000
General Obligation Bonds - 2015	10/15/2023	2%	1,020,000	795,000
General Obligation Bonds - 2015C	10/1/2035	2.75% - 4.0%	4,290,000	4,290,000
General Obligation Debt Certificates - 2015	12/1/2025	2.125%-3%	2,065,000	1,895,000
General Obligation Debt Certificates - 2017	6/1/2037	3% - 4%	4,820,000	4,820,000
Apple Lease	6/15/2017	2.58%	142,200	47,390
Apple Lease	6/22/2020	4.89%	88,200	88,200
Apple Lease	6/18/2020	4.99%	37,400	27,356

At June 30, 2017 the annual debt service requirements to cover all outstanding debt are:

Year Ending June 30	Principal	Interest	Total
2018	\$ 689,721	\$ 406,335	\$ 1,096,056
2019	654,608	404,916	1,059,524
2020	676,066	386,190	1,062,256
2021	687,551	366,630	1,054,181
2022	685,000	344,865	1,029,865
2023	720,000	322,990	1,042,990
2024	745,000	300,684	1,045,684
2025	730,000	277,246	1,007,246
2026	765,000	251,921	1,016,921
2027	540,000	230,159	770,159
2028	560,000	212,234	772,234
2029	585,000	195,946	780,946
2030	610,000	178,590	788,590
2031	635,000	158,140	793,140
2032	665,000	132,340	797,340
2033	695,000	106,878	801,878
2034	725,000	83,501	808,501
2035	760,000	57,350	817,350
2036	690,000	30,075	720,075
2037	330,000	11,550	341,550
	<b>\$ 13,147,946</b>	<b>\$ 4,458,540</b>	<b>\$ 17,606,486</b>

NOTES TO FINANCIAL STATEMENTS (Continued)

**NOTE 6 - INTERFUND LOANS**

There are no outstanding interfund loans at June 30, 2017.

**NOTE 7 - DEFICIT FUND BALANCE**

No fund had a deficit fund balance at June 30, 2017.

**NOTE 8 - PROPERTY TAXES**

Taxes recorded in these financial statements are from the 2016 levy (\$14,512,960) and 2015 and prior levies (\$13,784,579). A summary of the assessed valuations, rates, and extensions for tax years 2016, 2015, and 2014 is as follows:

Tax Year Assessed Valuation	2016		2015		2014	
	Rate	Extension	Rate	Extension	Rate	Extension
	\$984,051,554		\$919,765,782		\$878,557,927	
Educational	2.4288	\$ 23,900,526	2.4780	\$ 22,791,870	2.5564	\$ 22,459,613
Operations and Maintenance	0.1423	1,399,990	0.2392	2,199,997	0.2559	2,248,212
Debt Service	0.0383	376,430	0.0406	373,811	0.0376	330,101
Transportation	0.1423	1,399,990	0.1631	1,499,991	0.1446	1,270,729
Municipal Retirement	0.0630	619,992	0.0598	549,992	0.0694	610,000
Social Security	0.0620	609,994	0.0435	399,997	0.0444	390,001
SEDOL IMRF	-	-	-	-	0.0071	62,545
	<u>2.8767</u>	<u>\$ 28,306,922</u>	<u>3.0242</u>	<u>\$ 27,815,658</u>	<u>3.1154</u>	<u>\$ 27,371,201</u>

**NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET**

For the year ended June 30, 2017, the expenditures of the following funds exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General	\$ 31,924,540	\$ 35,744,760	\$ 3,820,220
Operations & Maintenance	2,412,730	2,571,759	159,029
Transportation	1,815,316	1,875,112	59,796

**NOTE 10 - OPERATING LEASES**

The District has six bus leases, one lease for a postage machine and four leases for copiers. Total lease expense for fiscal year 2017 was \$308,612.

Annual requirements to cover outstanding lease agreements at June 30, 2017 are:

Year Ending June 30	Total Payments
2018	713,410
2019	612,543
2020	951,950
2021	459,676
2022	426,404
Thereafter	686,777
	<u>\$ 3,850,760</u>

**NOTE 11 - RETIREMENT FUND COMMITMENTS**

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

*General Information About the Pension Plan*

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr.htm>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last ten years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

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

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2016 was 9.4% of creditable earnings. On July 1, 2016, the rate dropped to 9.0% of pay due to the expiration of the Early Retirement Option (ERO). The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

NOTES TO FINANCIAL STATEMENTS (Continued)

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2017, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$11,273,340 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2017 were \$84,942.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under 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, 2017, the District pension contribution was 38.54% of salaries paid from federal and special trust funds. For the year ended June 30, 2017, salaries totaling \$19,570 were paid from federal and special trust funds that required District contributions of \$7,542.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2017, the District paid \$69,764 to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2017, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2017, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The State's support and total are for disclosure purposes only. The District's proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 1,844,761
State's proportionate share of the net pension liability associated with the District	114,792,669
Total	<u>\$ 116,637,430</u>

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 and rolled forward to June 30, 2016. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2016, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2016, the

NOTES TO FINANCIAL STATEMENTS (Continued)

District's proportion was 0.002337%, which was a decrease of .00016631 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$11,273,340 and revenue of \$11,437,365 for support provided by the State. At June 30, 2017, the deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ 13,640	\$ (1,251)	\$ 12,389
Net difference between projected and actual earnings on pension plan investments	52,118	-	52,118
Changes of assumptions	158,437	-	158,437
Changes in proportion and differences between employer contributions and proportionate share of contributions	85,246	(206,114)	(120,868)
Employer contributions subsequent to the measurement date	92,484	-	92,484
	<u>\$ 401,925</u>	<u>\$ (207,365)</u>	<u>\$ 194,560</u>

\$92,484 of deferred outflows of resources related to pensions results from employer contributions subsequent to the measurement date. Other deferred outflows of resources and deferred inflows of resources related to pensions will be part of the pension expense in future years as follows:

Year Ending June 30	
2018	\$ 694
2019	694
2020	64,956
2021	32,356
2022	3,376
Thereafter	-
	<u>\$ 102,076</u>

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014.

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.5% to 7.0%. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	14.4%	6.94%
U.S. equities small/mid	3.6%	8.09%
International equities developed	14.4%	7.46%
Emerging market equities	3.6%	10.15%
U.S. bonds core	10.7%	2.44%
International debt developed	5.3%	1.70%
Real estate	15.0%	5.44%
Commodities (real return)	11.0%	4.28%
Hedge funds (absolute return)	8.0%	4.16%
Private Equity	14.0%	10.63%
Total	100.0%	

Discount Rate

At June 30, 2016, the discount rate used to measure total pension liability was a blended rate of 6.83%, which was a change from the June 30, 2015 rate of 7.47%. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS’s fiduciary net position at June 30, 2016 was not projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I’s liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2015, the discount rate used to measure the total pension liability was 7.47%. The discount rate was lower than the actuarially-assumed rate of return on investments that year as well because TRS’s fiduciary net position and the subsidy provided by Tier II were not sufficient to cover all projected benefit payments.

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

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.83%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.83%) or 1-percentage-point-higher (7.83%) than the current rate.

	1% Decrease 5.83%	Current Discount Rate 6.83%	1% Increase 7.83%
Employer’s proportionate share of the net pension liability	\$ 2,256,218	\$ 1,844,761	\$ 1,508,710

## NOTES TO FINANCIAL STATEMENTS (Continued)

### TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2016 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

#### B. *Illinois Municipal Retirement Fund*

##### Plan Description

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

##### Benefits Provided

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

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

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

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

##### Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. At December 31, 2016, the measurement date, the District's membership consisted of:

NOTES TO FINANCIAL STATEMENTS (Continued)

Retirees and beneficiaries currently receiving benefits	102
Inactive plan members entitled to but not yet receiving benefits	222
Active plan members	134
Total	458

Contributions

As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District’s annual contribution rate for calendar year 2016 was 13.54%. For the fiscal year ended June 30, 2017, the District contributed \$590,419 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The components of the net pension liability of the IMRF as of December 31, 2016, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	\$ 19,192,025
IMRF Fiduciary Net Position	15,333,959
District’s Net Pension Liability	3,858,066
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	79.90%

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

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2016 using the following actuarial methods and assumptions.

Assumptions	
Inflation	2.75%
Salary Increases	3.75% - 14.50% including inflation
Interest Rate	7.50%
Asset Valuation Method	Market value of assets
Projected Retirement Age	Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

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

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net

of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2016:

Asset Class	Target Allocation	Projected Return
Equities	38.0%	6.85%
International Equities	17.0%	6.75%
Fixed Income	27.0%	3.00%
Real Estate	8.0%	5.75%
Alternatives	9.0%	
Private Equity		7.35%
Hedge Funds		5.25%
Commodities		2.65%
Cash	1.0%	2.25%
	100.0%	

### Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on plan investments is 7.50%; the municipal bond rate is 3.78%; and resulting single discount rate is 7.50%.

### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Position Liability (A)-(B)
Balances at December 31, 2015	\$ 18,416,094	\$ 14,367,465	\$ 4,048,629
Charges for the year			
Service Cost	\$ 465,323	\$ -	\$ 465,323
Interest on the Total Pension Liability	1,358,459	-	1,358,459
Differences Between Expected and Actual			
Experience of the Total Pension Liability	(108,055)	-	(108,055)
Changes of Assumptions	(110,996)	-	(110,996)
Contributions - Employer	-	562,980	(562,980)
Contributions - Employee	-	187,105	(187,105)
Net Investment Income	-	997,057	(997,057)
Benefit Payments, including Refunds			
of Employee Contributions	(828,800)	(828,800)	-
Other (Net Transfer)	-	48,152	(48,152)
Net Changes	\$ 775,931	\$ 966,494	\$ (190,563)
Balance at December 31, 2016	\$ 19,192,025	\$ 15,333,959	\$ 3,858,066

NOTES TO FINANCIAL STATEMENTS (Continued)

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

The following presents the plan’s net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan’s net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability	\$ 6,244,478	\$ 3,858,066	\$ 1,875,621

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

For the year ended June 30, 2017, the District’s pension expense is \$948,331. At June 30, 2017, the District’s deferred outflows of resources and deferred inflows of resources related to pension from the following sources were as follows:

<b>Expense in Future Periods</b>	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ 58,123	\$ 67,047	\$ (8,924)
Assumption changes	10,960	68,872	(57,912)
Net difference between projected and actual earnings on pension investments	730,281	-	730,281
Total deferred amounts to be recognized in pension expense in future periods	\$ 799,364	\$ 135,919	\$ 663,445
Pension contributions made subsequent to the measurement date	313,003	-	313,003
Total deferred amounts related to pensions	\$ 1,112,367	\$ 135,919	\$ 976,448

Deferred outflows of resources and deferred inflows of resources related to pensions will be part of the pension expense in future years as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2017	\$ 236,100
2018	197,361
2019	214,111
2020	15,873
2021	-
Thereafter	-
	\$ 663,445

**C. Social Security**

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

**NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS**

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

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers’ Retirement System (TRS). Annuitants not enrolled

NOTES TO FINANCIAL STATEMENTS (Continued)

in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

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 the 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 1.12% of pay during the year ended June 30, 2017. State of Illinois contributions were \$164,025, and the District recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.84% during the year ended June 30, 2017. For the year ended June 30, 2017, the District paid \$123,019 to the THIS Fund, 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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

**NOTE 13 - INTERFUND TRANSFERS**

The following interfund transfers were made during the year ended June 30, 2017:

Transfer from	Transfer to	Amount
General Fund	Debt Services Fund	\$ 278,949
General Fund	Operation and Maintenance Fund	11,814
Operation and Maintenance Fund	Debt Services Fund	213,488
Debt Services Fund	Operation 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 debt. The transfer from the General Fund to the Operations and Maintenance Fund was a transfer of interest income. The transfer from the Debt Services Fund to the Operations and Maintenance Fund was a transfer of interest income.

**NOTE 14 - JOINT VENTURE – EXCEPTIONAL LEARNERS COLLABORATIVE (ELC)**

The District and two other districts within Lake County have entered into a joint agreement to promote, operate, organize, coordinate, and supervise special education and other needed educational programs and services. Each member district has a financial responsibility for fees and bills for services as well as payments deemed necessary by the Governing Board.

## NOTES TO FINANCIAL STATEMENTS (Continued)

A summary of the Statement of Net Position of (ELC) at June 30, 2016 (most recent information available) is as follows:

Assets	\$ 746,166
Liabilities	\$ 12,333
Net Position	733,833
	<u>\$ 746,166</u>
Revenues	\$ 3,159,227
Expenses	2,773,814
Net Increase/(Decrease) in Net Position	<u>\$ 385,413</u>

Complete financial statements for ELC can be obtained from the administrative offices of Adlai E. Stevenson High School at 2 Stevenson Drive, Lincolnshire, IL 60069.

### **NOTE 15 - 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, 2017, 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, 2017, there were no significant adjustments in premiums based on actual experience.

### **NOTE 16 - CONSTRUCTION COMMITMENTS**

The District has an ongoing contract for building addition, roofing restoration, and parking lot improvements at June 30, 2017. The project has outstanding commitments of \$5,944,194 that has not been included as expenses in these financial statements.

### **NOTE 17 - CONTINGENCIES**

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

NOTES TO FINANCIAL STATEMENTS (Continued)

**NOTE 18 - LEGAL DEBT LIMITATION**

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

2016 EAV	\$	984,051,554
Rate		<u>6.90%</u>
Debt Margin	\$	67,899,557
Current Debt		<u>13,147,946</u>
Remaining Debt Margin	\$	<u><u>54,751,611</u></u>

**NOTE 19 - NET POSITION ADJUSTMENT**

The District recorded a net position adjustment of \$444,902 in order to remove the other post-retirement benefit obligation from the government-wide financial statements, as it is not required to be included on cash basis statements.

SUPPLEMENTARY INFORMATION

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION  
LIABILITY AND RELATED RATIOS  
JUNE 30, 2017

	<u>6/30/2017 *</u>	<u>6/30/2016 *</u>	<u>6/30/2015 *</u>
<b>TOTAL PENSION LIABILITY</b>			
Service Cost	\$ 465,323	\$ 446,571	\$ 458,650
Interest	1,358,459	1,273,205	1,163,488
Differences Between Expected and Actual Experience	(108,055)	226,621	(56,240)
Changes in Assumptions	(110,996)	42,734	677,840
Benefit Payments, Including Refunds of Member Contributions	(828,800)	(787,985)	(708,242)
Net Change in Total Pension Liability	<u>\$ 775,931</u>	<u>\$ 1,201,146</u>	<u>\$ 1,535,496</u>
Total Pension Liability - Beginning	<u>18,416,094</u>	<u>17,214,948</u>	<u>15,679,452</u>
Total Pension Liability - Ending	<u>\$ 19,192,025</u>	<u>\$ 18,416,094</u>	<u>\$ 17,214,948</u>
<b>PLAN FIDUCIARY NET POSITION</b>			
Contributions - Employer	\$ 562,980	\$ 539,736	\$ 489,158
Contributions - Member	187,105	182,178	175,002
Net Investment Income	997,057	69,814	817,209
Benefit Payments, Including Refunds of Member Contributions	(828,800)	(787,985)	(708,242)
Other	48,152	367,880	(196,194)
Net Change in Plan Fiduciary Net Position	<u>\$ 966,494</u>	<u>\$ 371,623</u>	<u>\$ 576,933</u>
Plan Net Position - Beginning	<u>14,367,465</u>	<u>13,995,842</u>	<u>13,418,909</u>
Plan Net Position - Ending	<u>\$ 15,333,959</u>	<u>\$ 14,367,465</u>	<u>\$ 13,995,842</u>
District's Net Pension Liability	<u>\$ 3,858,066</u>	<u>\$ 4,048,629</u>	<u>\$ 3,219,106</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	79.90%	78.02%	81.30%
Covered-Valuation Payroll	\$ 4,157,909	\$ 4,024,880	\$ 3,888,907
Employer's Net Pension Liability as a percentage of Covered-Valuation Payroll	92.79%	100.59%	82.78%

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

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF EMPLOYER CONTRIBUTION  
JUNE 30, 2017

	6/30/2017 *	6/30/2016 *	6/30/2015 *
Actuarial Determined Contribution	\$ 562,981	\$ 539,736	\$ 482,225
Contributions in relation to Actuarially Determined Contribution	<u>562,980</u>	<u>539,736</u>	<u>489,158</u>
Contribution deficiency/(excess)	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (6,933)</u>
Covered-Valuation Payroll	\$ 4,157,909	\$ 4,024,880	\$ 3,888,907
Contributions as a percentage of Covered-Valuation Payroll	13.54%	13.41%	12.58%

**Notes to Schedule:**

**Actuarial Method and Assumptions Used on the Calculation of the 2016 Contribution Rate \***

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

**Actuarial Cost Method:** Aggregate entry age = normal

**Amortization Method:** Level percentage of payroll, closed

**Remaining Amortization Period:** 27-year closed period

**Asset Valuation Method:** 5-year smoothed market; 20% corridor

**Wage Growth:** 3.5%

**Price Inflation:** 2.75%, approximate; No explicit price inflation assumption is used in this valuation.

**Salary Increases:** 3.75% to 14.5%, including inflation

**Investment Rate of Return:** 7.50%

**Retirement Age:** Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

**Mortality:** RP-2014 Blue Collar Healthy Mortality Table, adjusted to match current IMRF experience. For disabled lives, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

\*Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation; note two year lag between valuation and rate setting.

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY  
 JUNE 30, 2017

	<u>6/30/2017 *</u>	<u>6/30/2016 *</u>	<u>6/30/2015 *</u>
Employer's proportion of the Net Pension Liability	0.0023370%	0.0025033%	0.0022788%
Employer's proportionate share of the Net Pension Liability	\$ 1,844,761	\$ 1,639,941	\$ 1,386,851
State's proportionate share of the Net Pension Liability associated with the employer	<u>114,792,669</u>	<u>92,785,215</u>	<u>83,098,631</u>
Total	<u>\$ 116,637,430</u>	<u>\$ 94,425,156</u>	<u>\$ 84,485,482</u>
Employer's Covered-Employee Payroll	\$ 14,492,738	\$ 14,329,675	\$ 13,527,377
Employer's proportionate share of the Net Pension Liability as a percentage of Covered-Employee Payroll	12.73%	11.44%	10.25%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	36.40%	41.50%	43.00%

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

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

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
 SCHEDULE OF EMPLOYER CONTRIBUTION  
 JUNE 30, 2017

	<u>6/30/2017*</u>	<u>6/30/2016 *</u>	<u>6/30/2015 *</u>
Statutorily-required contribution	\$ 90,506	\$ 87,717	\$ 81,643
Contributions in relation to the statutorily - required contribution	<u>90,684</u>	<u>87,717</u>	<u>81,643</u>
Contribution deficiency/(excess)	<u>\$ (178)</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered-Employee Payroll	\$ 14,492,738	\$ 14,329,675	\$ 13,527,377
Contributions as a percentage of Covered-Employee Payroll	0.63%	0.61%	0.60%

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

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

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, 2017

	Budgeted	Actual
	Amounts	
	Original & Final	Amounts
<b>REVENUES</b>		
Property Taxes	\$ 23,330,000	\$ 23,548,376
Payments in Lieu of Taxes	87,000	90,050
Tuition	520,000	505,120
Earnings on Investments	61,200	127,250
District/School Activity Income	893,200	861,496
Textbooks	-	326,588
Other Local Sources	647,500	856,054
State Aid		
Special Education	487,000	508,878
Bilingual	8,000	5,924
Other State Aid	51,000	36,517
Federal Aid		
Food Service	9,000	6,349
Title I	43,000	33,763
Federal Special Education	225,000	263,772
Title III - Language Inst Program - Limited Eng (LIPLEP)	-	29,271
Title II - Teacher Quality	20,000	27,101
Medicaid Matching Funds - Administrative Outreach	20,000	-
On-Behalf Payments	6,800,000	11,437,365
Total Revenues	<u>\$ 33,201,900</u>	<u>\$ 38,663,874</u>
<b>EXPENDITURES</b>		
Instruction		
Regular Programs		
Salaries	\$ 8,129,700	\$ 7,968,024
Employee Benefits	1,539,700	1,490,490
Purchased Services	117,040	108,682
Supplies and Materials	467,020	358,552
Other Objects	2,000	659
Non-Capitalized Equipment	4,000	6,326
	<u>\$ 10,259,460</u>	<u>\$ 9,932,733</u>
Special Education Programs		
Salaries	\$ 1,953,000	\$ 1,849,263
Employee Benefits	538,300	451,921
Purchased Services	28,100	34,522
Supplies and Materials	25,000	16,223
Non-Capitalized Equipment	10,000	5,044
	<u>\$ 2,554,400</u>	<u>\$ 2,356,973</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 822,700	\$ 815,073
Employee Benefits	91,300	76,617
	<u>\$ 914,000</u>	<u>\$ 891,690</u>
Special Education Programs Pre-K		
Salaries	\$ 235,400	\$ 237,810
Employee Benefits	48,700	39,906
Supplies and Materials	4,000	1,420
	<u>\$ 288,100</u>	<u>\$ 279,136</u>
Interscholastic Programs		
Salaries	\$ 100,200	\$ 97,865
Employee Benefits	1,300	-
Purchased Services	24,500	25,124
Supplies and Materials	19,500	9,623
Other Objects	6,000	8,310
Non-Capitalized Equipment	-	450
	<u>\$ 151,500</u>	<u>\$ 141,372</u>
Summer School Programs		
Salaries	\$ 6,000	\$ 3,719
Employee Benefits	100	4
Purchased Services	81,000	420
Supplies and Materials	1,000	-
	<u>\$ 88,100</u>	<u>\$ 4,143</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, 2017

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Instruction (Continued)		
Gifted Programs		
Salaries	\$ 250,900	\$ 233,337
Employee Benefits	40,300	35,371
	\$ 291,200	\$ 268,708
Bilingual Programs		
Salaries	\$ 458,900	\$ 463,046
Employee Benefits	76,300	70,320
Purchased Services	17,000	55,785
	\$ 552,200	\$ 589,151
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 250,000	\$ 383,681
	\$ 250,000	\$ 383,681
 Total Instruction	 \$ 15,348,960	 \$ 14,847,587
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 473,000	\$ 469,082
Employee Benefits	89,000	88,105
Purchased Services	100	-
Supplies and Materials	1,500	249
Other Objects	300	-
	\$ 563,900	\$ 557,436
Health Services		
Salaries	\$ 442,900	\$ 424,731
Employee Benefits	58,500	64,396
Purchased Services	1,000	755
Supplies and Materials	4,150	5,170
	\$ 506,550	\$ 495,052
Psychological Services		
Salaries	\$ 313,500	\$ 305,609
Employee Benefits	36,400	42,429
Purchased Services	25,300	25,185
Supplies and Materials	4,000	1,357
Other Objects	400	199
	\$ 379,600	\$ 374,779
Speech Pathology and Audiology Services		
Salaries	\$ 349,200	\$ 330,274
Employee Benefits	35,000	32,513
Purchased Services	92,500	106,825
Supplies and Materials	3,000	3,519
Other Objects	1,700	990
Non-Capitalized Equipment	3,000	-
	\$ 484,400	\$ 474,121
Other Support Services - Pupils		
Salaries	\$ 45,000	\$ 42,456
Employee Benefits	600	6
Purchased Services	43,500	41,241
Supplies and Materials	5,500	4,212
	\$ 94,600	\$ 87,915
 Total Support Services - Pupils	 \$ 2,029,050	 \$ 1,989,303
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 612,300	\$ 601,450
Employee Benefits	60,830	48,843
Purchased Services	172,400	159,062
Supplies and Materials	62,200	48,870
Other Objects	1,000	644
Non-Capitalized Equipment	-	10,845
	\$ 908,730	\$ 869,714

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, 2017

	<u>Budgeted Amounts</u> <u>Original &amp; Final</u>	<u>Actual Amounts</u>
EXPENDITURES (Continued)		
Support Services (Continued)		
Instructional Staff (Continued)		
Educational Media Services		
Salaries	\$ 353,100	\$ 347,616
Employee Benefits	93,800	68,028
Purchased Services	13,800	12,521
Supplies and Materials	49,500	46,702
Other Objects	200	205
	<u>\$ 510,400</u>	<u>\$ 475,072</u>
Assessment and Testing		
Purchased Services	\$ 42,200	\$ 40,077
Supplies and Materials	10,000	16,706
	<u>\$ 52,200</u>	<u>\$ 56,783</u>
Total Support Services - Instructional Staff	<u>\$ 1,471,330</u>	<u>\$ 1,401,569</u>
General Administration		
Board of Education Services		
Purchased Services	\$ 201,100	\$ 137,805
Supplies and Materials	17,000	23,027
Other Objects	18,700	21,251
	<u>\$ 236,800</u>	<u>\$ 182,083</u>
Executive Administration Services		
Salaries	\$ 276,400	\$ 276,064
Employee Benefits	74,310	73,163
Purchased Services	11,000	5,794
Supplies and Materials	1,000	971
Other Objects	4,500	288
	<u>\$ 367,210</u>	<u>\$ 356,280</u>
Special Area Administration Services		
Salaries	\$ 331,800	\$ 331,096
Employee Benefits	96,270	94,994
Purchased Services	7,500	6,453
Supplies and Materials	1,500	1,810
Other Objects	1,000	-
	<u>\$ 438,070</u>	<u>\$ 434,353</u>
Tort Immunity Services		
Purchased Services	\$ 342,300	\$ 273,200
	<u>\$ 342,300</u>	<u>\$ 273,200</u>
Total Support Services - General Administration	<u>\$ 1,384,380</u>	<u>\$ 1,245,916</u>
School Administration		
Office of the Principal Services		
Salaries	\$ 965,000	\$ 981,425
Employee Benefits	280,300	260,390
Purchased Services	14,800	22,528
Supplies and Materials	19,000	14,192
Other Objects	1,000	888
Non-Capitalized Equipment	-	595
	<u>\$ 1,280,100</u>	<u>\$ 1,280,018</u>
Total Support Services - School Administration	<u>\$ 1,280,100</u>	<u>\$ 1,280,018</u>
Business		
Direction of Business Support Services		
Salaries	\$ 170,500	\$ 170,206
Employee Benefits	56,870	54,054
Purchased Services	6,400	4,402
Other Objects	1,300	318
	<u>\$ 235,070</u>	<u>\$ 228,980</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, 2017

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Business (Continued)		
Fiscal Services		
Salaries	\$ 260,000	\$ 264,107
Employee Benefits	25,100	30,101
Purchased Services	115,500	133,828
Supplies and Materials	34,500	31,599
Other Objects	300	255
Non-Capitalized Equipment	2,000	-
	<u>\$ 437,400</u>	<u>\$ 459,890</u>
Total Support Services - Business	<u>\$ 672,470</u>	<u>\$ 688,870</u>
Operations and Maintenance		
Purchased Services	\$ 299,000	\$ 299,400
Supplies and Materials	270,000	232,572
Total Support Services - Operations and Maintenance	<u>\$ 569,000</u>	<u>\$ 531,972</u>
Food Services		
Salaries	\$ 41,000	\$ 33,006
Employee Benefits	100	3,735
Supplies and Materials	1,000	8
Total Support Services - Food Services	<u>\$ 42,100</u>	<u>\$ 36,749</u>
Central		
Planning, Research, Development and Evaluation Services		
Purchased Services	\$ 51,600	\$ 47,467
	<u>\$ 51,600</u>	<u>\$ 47,467</u>
Information Services		
Salaries	\$ 69,000	\$ 68,801
Employee Benefits	100	49
Purchased Services	1,100	90
Supplies and Materials	200	264
Other Objects	400	574
	<u>\$ 70,800</u>	<u>\$ 69,778</u>
Staff Services		
Purchased Services	\$ 12,850	\$ 10,020
Supplies and Materials	2,000	3,062
	<u>\$ 14,850</u>	<u>\$ 13,082</u>
Data Processing Services		
Salaries	\$ 761,900	\$ 785,641
Employee Benefits	142,700	153,117
Purchased Services	103,400	121,331
Supplies and Materials	51,200	59,769
Other Objects	500	-
Non-Capitalized Equipment	107,000	122,198
	<u>\$ 1,166,700</u>	<u>\$ 1,242,056</u>
Total Support Services - Central	<u>\$ 1,303,950</u>	<u>\$ 1,372,383</u>
Total Support Services	<u>\$ 8,752,380</u>	<u>\$ 8,546,780</u>
Community Services		
Salaries	\$ 215,000	\$ 223,107
Employee Benefits	30,200	38,082
Purchased Services	17,000	13,177
Supplies and Materials	25,000	24,318
Total Community Services	<u>\$ 287,200</u>	<u>\$ 298,684</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, 2017

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 160,000	\$ 160,841
Other Objects	120,000	218,659
	<u>\$ 280,000</u>	<u>\$ 379,500</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 280,000</u>	<u>\$ 379,500</u>
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 450,000	\$ 182,068
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	<u>\$ 450,000</u>	<u>\$ 182,068</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 730,000</u>	<u>\$ 561,568</u>
Capital Outlay		
Instruction		
Special Education Programs	\$ -	\$ 744
Support Services		
Instructional Staff	-	48,904
Central	6,000	3,128
Total Capital Outlay	<u>\$ 6,000</u>	<u>\$ 52,776</u>
On-Behalf Payments	<u>\$ 6,800,000</u>	<u>\$ 11,437,365</u>
Total Expenditures	<u>\$ 31,924,540</u>	<u>\$ 35,744,760</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,277,360	\$ 2,919,114
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	<u>(287,900)</u>	<u>(290,763)</u>
NET CHANGE IN FUND BALANCE	\$ 989,460	\$ 2,628,351
FUND BALANCE - JULY 1, 2016	<u>20,036,871</u>	<u>20,084,570</u>
FUND BALANCE - JUNE 30, 2017	<u>\$ 21,026,331</u>	<u>\$ 22,712,921</u>



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, 2017

	Budgeted Original & Final	Actual Amounts
REVENUES		
Property Taxes	\$ 372,000	\$ 377,736
Earnings on Investments	100	5
Total Revenues	\$ 372,100	\$ 377,741
EXPENDITURES		
Debt Services		
Other Objects	\$ 302,900	\$ 302,635
	\$ 302,900	\$ 302,635
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 570,500	\$ 567,538
	\$ 570,500	\$ 567,538
Debt Services - Other		
Purchased Services	\$ 1,500	\$ 1,900
	\$ 1,500	\$ 1,900
Total Debt Services	\$ 874,900	\$ 872,073
Total Expenditures	\$ 874,900	\$ 872,073
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (502,800)	\$ (494,332)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	501,400	492,432
NET CHANGE IN FUND BALANCE	\$ (1,400)	\$ (1,900)
FUND BALANCE - JULY 1, 2016	237,052	247,124
FUND BALANCE - JUNE 30, 2017	\$ 235,652	\$ 245,224

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, 2017

	<u>Budgeted</u> <u>Original &amp; Final</u>	<u>Actual</u> <u>Amounts</u>
<b>REVENUES</b>		
Property Taxes	\$ 1,387,000	\$ 1,461,380
Transportation Fees	11,500	30,312
Earnings on Investments	1,500	17,009
Other Local Sources	1,000	1,930
State Aid		
Transportation	300,000	463,560
<b>Total Revenues</b>	<u>\$ 1,701,000</u>	<u>\$ 1,974,191</u>
<b>EXPENDITURES</b>		
Support Services		
Transportation		
Salaries	\$ 990,800	\$ 1,022,517
Employee Benefits	290,460	325,140
Purchased Services	388,356	430,635
Supplies and Materials	140,000	91,543
Other Objects	700	490
Non-Capitalized Equipment	5,000	4,787
<b>Total Support Services - Transportation</b>	<u>\$ 1,815,316</u>	<u>\$ 1,875,112</u>
<b>Total Support Services - Business</b>	<u>\$ 1,815,316</u>	<u>\$ 1,875,112</u>
<b>Total Support Services</b>	<u>\$ 1,815,316</u>	<u>\$ 1,875,112</u>
<b>Total Expenditures</b>	<u>\$ 1,815,316</u>	<u>\$ 1,875,112</u>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (114,316)</u>	<u>\$ 99,079</u>
<b>OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (114,316)</u>	<u>\$ 99,079</u>
<b>FUND BALANCE - JULY 1, 2016</b>	<u>1,507,292</u>	<u>1,514,618</u>
<b>FUND BALANCE - JUNE 30, 2017</b>	<u><u>\$ 1,392,976</u></u>	<u><u>\$ 1,613,697</u></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  
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
YEAR ENDED JUNE 30, 2017

	Budgeted Original & Final	Actual Amounts
<b>REVENUES</b>		
Property Taxes	\$ 560,000	\$ 590,768
FICA/Medicare Only Purposes Levies	495,000	510,527
Other Tax Levies	26,000	-
Payments in Lieu of Taxes	-	26,436
Earnings on Investments	1,200	2,843
<b>Total Revenues</b>	<b>\$ 1,082,200</b>	<b>\$ 1,130,574</b>
<b>EXPENDITURES</b>		
Instruction		
Regular Programs		
Employee Benefits	\$ 170,700	\$ 153,777
Special Education Programs		
Employee Benefits	143,500	124,648
Special Education Programs - Pre-K		
Employee Benefits	17,900	16,904
Remedial and Supplemental Programs - K-12		
Employee Benefits	20,800	18,464
Interscholastic Programs		
Employee Benefits	3,300	1,756
Summer School Programs		
Employee Benefits	100	200
Gifted Programs		
Employee Benefits	3,700	3,348
Bilingual Programs		
Employee Benefits	15,100	14,940
<b>Total Instruction</b>	<b>\$ 375,100</b>	<b>\$ 334,037</b>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 6,900	\$ 6,491
Health Services		
Employee Benefits	78,400	75,974
Psychological Services		
Employee Benefits	4,600	4,269
Speech Pathology and Audiology Services		
Employee Benefits	5,100	4,711
Other Support Services - Pupils		
Employee Benefits	2,800	905
<b>Total Support Services - Pupils</b>	<b>\$ 97,800</b>	<b>\$ 92,350</b>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 22,600	\$ 21,613
Educational Media Services		
Employee Benefits	15,600	13,820
<b>Total Support Services - Instructional Staff</b>	<b>\$ 38,200</b>	<b>\$ 35,433</b>
General Administration		
Executive Administration Services		
Employee Benefits	\$ 18,000	\$ 18,042
Special Area Administrative Services		
Employee Benefits	16,500	16,213
<b>Total Support Services - General Administration</b>	<b>\$ 34,500</b>	<b>\$ 34,255</b>

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, 2017

	<u>Budgeted</u>	<u>Actual</u>
	<u>Original &amp; Final</u>	<u>Amounts</u>
EXPENDITURES (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 81,900	\$ 88,482
Total Support Services - School Administration	\$ 81,900	\$ 88,482
Business		
Direction of Business Support Services		
Employee Benefits	\$ 2,500	\$ 2,576
Fiscal Services		
Employee Benefits	54,400	54,419
Total Support Services - Business	\$ 56,900	\$ 56,995
Employee Benefits	\$ 182,500	\$ 176,154
Total Support Services - Operations and Maintenance	\$ 182,500	\$ 176,154
Transportation		
Employee Benefits	\$ 187,500	\$ 194,298
Total Support Services - Transportation	\$ 187,500	\$ 194,298
Food Services		
Employee Benefits	\$ 8,700	\$ 3,409
Total Support Services - Food Services	\$ 8,700	\$ 3,409
Central		
Information Services		
Employee Benefits	\$ 14,500	\$ 14,386
Data Processing Services		
Employee Benefits	50,500	50,365
Total Support Services - Central	\$ 65,000	\$ 64,751
Total Support Services	\$ 753,000	\$ 746,127
Community Services		
Employee Benefits	\$ 36,500	\$ 36,213
Total Community Services	\$ 36,500	\$ 36,213
Total Expenditures	\$ 1,164,600	\$ 1,116,377
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (82,400)	\$ 14,197
OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	\$ (82,400)	\$ 14,197
FUND BALANCE - JULY 1, 2016	504,482	552,093
FUND BALANCE - JUNE 30, 2017	\$ 422,082	\$ 566,290

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, 2017

	Budgeted Original & Final	Actual Amounts
REVENUES		
Earnings on Investments	\$ 2,500	\$ 12,242
Total Revenues	\$ 2,500	\$ 12,242
EXPENDITURES		
Support Services		
Facilities Acquisition and Construction		
Other Objects	\$ -	\$ 90,137
Total Support Services	\$ -	\$ 90,137
Capital Outlay		
Support Services		
Facilities Acquisition and Construction	\$ 8,500,000	\$ 6,182,982
Total Capital Outlay	\$ 8,500,000	\$ 6,182,982
Total Expenditures	\$ 8,500,000	\$ 6,273,119
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (8,497,500)	\$ (6,260,877)
OTHER FINANCING SOURCES (USES)		
Principal on Bonds Sold	\$ 4,900,000	\$ 4,820,000
Premium on Bonds Sold	-	171,746
	\$ 4,900,000	\$ 4,991,746
NET CHANGE IN FUND BALANCE	\$ (3,597,500)	\$ (1,269,131)
FUND BALANCE - JULY 1, 2016	3,756,872	3,898,199
FUND BALANCE - JUNE 30, 2017	\$ 159,372	\$ 2,629,068

See Accompanying Independent Auditor's Report

LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103  
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
 GENERAL FUND  
 JUNE 30, 2017

	<u>Educational Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 12,783,167	\$ 299,585	\$ 13,082,752
Investments, at Fair Value	<u>9,418,883</u>	<u>220,749</u>	<u>9,639,632</u>
<b>Total Assets</b>	<b><u>\$ 22,202,050</u></b>	<b><u>\$ 520,334</u></b>	<b><u>\$ 22,722,384</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts Payable and Accrued Expenses	\$ 9,463	\$ -	\$ 9,463
<b>Total Liabilities</b>	<b><u>\$ 9,463</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 9,463</u></b>
<b>FUND BALANCE</b>			
Unassigned	\$ 22,192,587	\$ 520,334	\$ 22,712,921
<b>Total Fund Balance</b>	<b><u>\$ 22,192,587</u></b>	<b><u>\$ 520,334</u></b>	<b><u>\$ 22,712,921</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 22,202,050</u></b>	<b><u>\$ 520,334</u></b>	<b><u>\$ 22,722,384</u></b>

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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, 2017

	Educational Fund	Working Cash Fund	Total
<b>REVENUES</b>			
Property Taxes	\$ 23,548,376	\$ -	\$ 23,548,376
Payments in Lieu of Taxes	90,050	-	90,050
Tuition	505,120	-	505,120
Earnings on Investments	115,436	11,814	127,250
District/School Activity Income	861,496	-	861,496
Textbooks	326,588	-	326,588
Other Local Sources	856,054	-	856,054
State Aid	551,319	-	551,319
Federal Aid	360,256	-	360,256
On-Behalf Payments	11,437,365	-	11,437,365
	<u>\$ 38,652,060</u>	<u>\$ 11,814</u>	<u>\$ 38,663,874</u>
<b>EXPENDITURES</b>			
Current			
Instruction			
Regular Programs	\$ 9,932,733	\$ -	\$ 9,932,733
Special Education Programs	2,636,109	-	2,636,109
Other Instructional Programs	2,278,745	-	2,278,745
Support Services			
Pupils	1,989,303	-	1,989,303
Instructional Staff	1,401,569	-	1,401,569
General Administration	1,245,916	-	1,245,916
School Administration	1,280,018	-	1,280,018
Business	688,870	-	688,870
Operations and Maintenance	531,972	-	531,972
Food Services	36,749	-	36,749
Central	1,372,383	-	1,372,383
Community Services	298,684	-	298,684
Payments to Other Districts and Governmental Units	561,568	-	561,568
Capital Outlay	52,776	-	52,776
On-Behalf Payments	11,437,365	-	11,437,365
	<u>\$ 35,744,760</u>	<u>\$ -</u>	<u>\$ 35,744,760</u>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 2,907,300</b>	<b>\$ 11,814</b>	<b>\$ 2,919,114</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interfund Transfers	(278,949)	(11,814)	(290,763)
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 2,628,351</b>	<b>\$ -</b>	<b>\$ 2,628,351</b>
FUND BALANCES - JULY 1, 2016	19,564,236	520,334	20,084,570
FUND BALANCES - JUNE 30, 2017	<u>\$ 22,192,587</u>	<u>\$ 520,334</u>	<u>\$ 22,712,921</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, 2017

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts
<b>REVENUES</b>		
Property Taxes	\$ 23,330,000	\$ 23,548,376
Payments in Lieu of Taxes	87,000	90,050
Tuition	520,000	505,120
Earnings on Investments	60,000	115,436
District/School Activity Income	893,200	861,496
Textbooks	-	326,588
Other Local Sources	647,500	856,054
State Aid		
Special Education	487,000	508,878
Bilingual	8,000	5,924
Other State Aid	51,000	36,517
Federal Aid		
Food Service	9,000	6,349
Title I	43,000	33,763
Federal Special Education	225,000	263,772
Title III - Language Inst Program - Limited Eng (LIPLEP)	-	29,271
Title II - Teacher Quality	20,000	27,101
Medicaid Matching Funds - Administrative Outreach	20,000	-
On-Behalf Payments	6,800,000	11,437,365
<b>Total Revenues</b>	<b>\$ 33,200,700</b>	<b>\$ 38,652,060</b>
<b>EXPENDITURES</b>		
Instruction		
Regular Programs		
Salaries	\$ 8,129,700	\$ 7,968,024
Employee Benefits	1,539,700	1,490,490
Purchased Services	117,040	108,682
Supplies and Materials	467,020	358,552
Other Objects	2,000	659
Non-Capitalized Equipment	4,000	6,326
	<u>\$ 10,259,460</u>	<u>\$ 9,932,733</u>
Special Education Programs		
Salaries	\$ 1,953,000	\$ 1,849,263
Employee Benefits	538,300	451,921
Purchased Services	28,100	34,522
Supplies and Materials	25,000	16,223
Non-Capitalized Equipment	10,000	5,044
	<u>\$ 2,554,400</u>	<u>\$ 2,356,973</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 822,700	\$ 815,073
Employee Benefits	91,300	76,617
	<u>\$ 914,000</u>	<u>\$ 891,690</u>
Special Education Programs Pre-K		
Salaries	\$ 235,400	\$ 237,810
Employee Benefits	48,700	39,906
Supplies and Materials	4,000	1,420
	<u>\$ 288,100</u>	<u>\$ 279,136</u>
Interscholastic Programs		
Salaries	\$ 100,200	\$ 97,865
Employee Benefits	1,300	-
Purchased Services	24,500	25,124
Supplies and Materials	19,500	9,623
Other Objects	6,000	8,310
Non-Capitalized Equipment	-	450
	<u>\$ 151,500</u>	<u>\$ 141,372</u>
Summer School Programs		
Salaries	\$ 6,000	\$ 3,719
Employee Benefits	100	4
Purchased Services	81,000	420
Supplies and Materials	1,000	-
	<u>\$ 88,100</u>	<u>\$ 4,143</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, 2017

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Instruction (Continued)		
Gifted Programs		
Salaries	\$ 250,900	\$ 233,337
Employee Benefits	40,300	35,371
	\$ 291,200	\$ 268,708
Bilingual Programs		
Salaries	\$ 458,900	\$ 463,046
Employee Benefits	76,300	70,320
Purchased Services	17,000	55,785
	\$ 552,200	\$ 589,151
Private Tuition - Other Objects		
Special Education Programs K-12	\$ 250,000	\$ 383,681
	\$ 250,000	\$ 383,681
<b>Total Instruction</b>	<b>\$ 15,348,960</b>	<b>\$ 14,847,587</b>
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 473,000	\$ 469,082
Employee Benefits	89,000	88,105
Purchased Services	100	-
Supplies and Materials	1,500	249
Other Objects	300	-
	\$ 563,900	\$ 557,436
Health Services		
Salaries	\$ 442,900	\$ 424,731
Employee Benefits	58,500	64,396
Purchased Services	1,000	755
Supplies and Materials	4,150	5,170
	\$ 506,550	\$ 495,052
Psychological Services		
Salaries	\$ 313,500	\$ 305,609
Employee Benefits	36,400	42,429
Purchased Services	25,300	25,185
Supplies and Materials	4,000	1,357
Other Objects	400	199
	\$ 379,600	\$ 374,779
Speech Pathology and Audiology Services		
Salaries	\$ 349,200	\$ 330,274
Employee Benefits	35,000	32,513
Purchased Services	92,500	106,825
Supplies and Materials	3,000	3,519
Other Objects	1,700	990
Non-Capitalized Equipment	3,000	-
	\$ 484,400	\$ 474,121
Other Support Services - Pupils		
Salaries	\$ 45,000	\$ 42,456
Employee Benefits	600	6
Purchased Services	43,500	41,241
Supplies and Materials	5,500	4,212
	\$ 94,600	\$ 87,915
<b>Total Support Services - Pupils</b>	<b>\$ 2,029,050</b>	<b>\$ 1,989,303</b>
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 612,300	\$ 601,450
Employee Benefits	60,830	48,843
Purchased Services	172,400	159,062
Supplies and Materials	62,200	48,870
Other Objects	1,000	644
Non-Capitalized Equipment	-	10,845
	\$ 908,730	\$ 869,714

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, 2017

	Budgeted Amounts Original & Final	Actual Amounts
EXPENDITURES (Continued)		
Support Services (Continued)		
Instructional Staff (Continued)		
Educational Media Services		
Salaries	\$ 353,100	\$ 347,616
Employee Benefits	93,800	68,028
Purchased Services	13,800	12,521
Supplies and Materials	49,500	46,702
Other Objects	200	205
	\$ 510,400	\$ 475,072
Assessment and Testing		
Purchased Services	\$ 42,200	\$ 40,077
Supplies and Materials	10,000	16,706
	\$ 52,200	\$ 56,783
 Total Support Services - Instructional Staff	 \$ 1,471,330	 \$ 1,401,569
 General Administration		
Board of Education Services		
Purchased Services	\$ 201,100	\$ 137,805
Supplies and Materials	17,000	23,027
Other Objects	18,700	21,251
	\$ 236,800	\$ 182,083
EXPENDITURES (Continued)		
Support Services (Continued)		
General Administration (Continued)		
Executive Administration Services		
Salaries	\$ 276,400	\$ 276,064
Employee Benefits	74,310	73,163
Purchased Services	11,000	5,794
Supplies and Materials	1,000	971
Other Objects	4,500	288
	\$ 367,210	\$ 356,280
Special Area Administration Services		
Salaries	\$ 331,800	\$ 331,096
Employee Benefits	96,270	94,994
Purchased Services	7,500	6,453
Supplies and Materials	1,500	1,810
Other Objects	1,000	-
	\$ 438,070	\$ 434,353
Tort Immunity Services		
Purchased Services	\$ 342,300	\$ 273,200
	\$ 342,300	\$ 273,200
 Total Support Services - General Administration	 \$ 1,384,380	 \$ 1,245,916
 School Administration		
Office of the Principal Services		
Salaries	\$ 965,000	\$ 981,425
Employee Benefits	280,300	260,390
Purchased Services	14,800	22,528
Supplies and Materials	19,000	14,192
Other Objects	1,000	888
Non-Capitalized Equipment	-	595
	\$ 1,280,100	\$ 1,280,018
 Total Support Services - School Administration	 \$ 1,280,100	 \$ 1,280,018
 Business		
Direction of Business Support Services		
Salaries	\$ 170,500	\$ 170,206
Employee Benefits	56,870	54,054
Purchased Services	6,400	4,402
Other Objects	1,300	318
	\$ 235,070	\$ 228,980

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, 2017

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts <u></u>
EXPENDITURES (Continued)		
Support Services (Continued)		
Business (Continued)		
Fiscal Services		
Salaries	\$ 260,000	\$ 264,107
Employee Benefits	25,100	30,101
Purchased Services	115,500	133,828
Supplies and Materials	34,500	31,599
Other Objects	300	255
Non-Capitalized Equipment	2,000	-
	<u>\$ 437,400</u>	<u>\$ 459,890</u>
Total Support Services - Business	<u>\$ 672,470</u>	<u>\$ 688,870</u>
Operations and Maintenance		
Purchased Services	\$ 299,000	\$ 299,400
Supplies and Materials	270,000	232,572
Total Support Services - Operations and Maintenance	<u>\$ 569,000</u>	<u>\$ 531,972</u>
Food Services		
Salaries	\$ 41,000	\$ 33,006
Employee Benefits	100	3,735
Supplies and Materials	1,000	8
Total Support Services - Food Services	<u>\$ 42,100</u>	<u>\$ 36,749</u>
Central		
Planning, Research, Development and Evaluation Services		
Purchased Services	\$ 51,600	\$ 47,467
	<u>\$ 51,600</u>	<u>\$ 47,467</u>
Information Services		
Salaries	\$ 69,000	\$ 68,801
Employee Benefits	100	49
Purchased Services	1,100	90
Supplies and Materials	200	264
Other Objects	400	574
	<u>\$ 70,800</u>	<u>\$ 69,778</u>
Staff Services		
Purchased Services	\$ 12,850	\$ 10,020
Supplies and Materials	2,000	3,062
	<u>\$ 14,850</u>	<u>\$ 13,082</u>
Data Processing Services		
Salaries	\$ 761,900	\$ 785,641
Employee Benefits	142,700	153,117
Purchased Services	103,400	121,331
Supplies and Materials	51,200	59,769
Other Objects	500	-
Non-Capitalized Equipment	107,000	122,198
	<u>\$ 1,166,700</u>	<u>\$ 1,242,056</u>
Total Support Services - Central	<u>\$ 1,303,950</u>	<u>\$ 1,372,383</u>
Total Support Services	<u>\$ 8,752,380</u>	<u>\$ 8,546,780</u>
Community Services		
Salaries	\$ 215,000	\$ 223,107
Employee Benefits	30,200	38,082
Purchased Services	17,000	13,177
Supplies and Materials	25,000	24,318
Total Community Services	<u>\$ 287,200</u>	<u>\$ 298,684</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, 2017

	<u>Budgeted Amounts Original &amp; Final</u>	<u>Actual Amounts</u>
EXPENDITURES (Continued)		
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 160,000	\$ 160,841
Other Objects	120,000	218,659
	<u>\$ 280,000</u>	<u>\$ 379,500</u>
 Total Payments to Other Districts and Governmental Units (In-State)	 <u>\$ 280,000</u>	 <u>\$ 379,500</u>
 Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 450,000	\$ 182,068
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	<u>\$ 450,000</u>	<u>\$ 182,068</u>
 Total Payments to Other Districts and Governmental Units	 <u>\$ 730,000</u>	 <u>\$ 561,568</u>
 Capital Outlay		
Instruction		
Special Education Programs	\$ -	\$ 744
Support Services		
Instructional Staff	-	48,904
Central	6,000	3,128
Total Capital Outlay	<u>\$ 6,000</u>	<u>\$ 52,776</u>
 On-Behalf Payments	 <u>\$ 6,800,000</u>	 <u>\$ 11,437,365</u>
 Total Expenditures	 <u>\$ 31,924,540</u>	 <u>\$ 35,744,760</u>
 EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 \$ 1,276,160	 \$ 2,907,300
 OTHER FINANCING SOURCES (USES)		
Interfund Transfers	<u>(287,900)</u>	<u>(278,949)</u>
 NET CHANGE IN FUND BALANCE	 \$ 988,260	 \$ 2,628,351
 FUND BALANCE - JULY 1, 2016	 <u>19,516,537</u>	 <u>19,564,236</u>
 FUND BALANCE - JUNE 30, 2017	 <u>\$ 20,504,797</u>	 <u>\$ 22,192,587</u>

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, 2017

	Budgeted Amounts Original & Final	Actual Amounts
REVENUES		
Earnings on Investments	\$ 1,200	\$ 11,814
Total Revenues	\$ 1,200	\$ 11,814
EXPENDITURES		
Total Expenditures	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,200	\$ 11,814
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	-	(11,814)
NET CHANGE IN FUND BALANCE	\$ 1,200	\$ -
FUND BALANCE - JULY 1, 2016	520,334	520,334
FUND BALANCE - JUNE 30, 2017	\$ 521,534	\$ 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, 2017

ASSETS	<u>BALANCE JULY 1, 2016</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2017</u>
Cash and Cash Equivalents	<u>\$ 100,989</u>	<u>\$ 74,340</u>	<u>\$ 111,229</u>	<u>\$ 64,100</u>
<b>LIABILITIES</b>				
Amount Due to Activity Fund Organization				
Dist. 103 Convenience Account	\$ 124	\$ 2,356	\$ 2,355	\$ 125
Sprague	5,035	16,488	11,102	10,421
Daniel Wright	38,601	37,075	41,702	33,974
Half Day	<u>57,229</u>	<u>18,421</u>	<u>56,070</u>	<u>19,580</u>
	<u>\$ 100,989</u>	<u>\$ 74,340</u>	<u>\$ 111,229</u>	<u>\$ 64,100</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, 2017

OPERATING EXPENSE PER PUPIL			
<b>EXPENDITURES:</b>			
ED	Total Expenditures	\$	24,307,395
O&M	Total Expenditures		2,571,759
DS	Total Expenditures		872,073
TR	Total Expenditures		1,875,112
MR/SS	Total Expenditures		1,116,377
	<b>Total Expenditures</b>	<b>\$</b>	<b>30,742,716</b>

**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)	\$	13,655
ED	Special Education Programs Pre-K		279,136
ED	Summer School Programs		4,143
ED	Special Education Programs K-12 - Private Tuition		383,681
ED	Community Services		298,684
ED	Total Payments to Other District & Govt Units		561,568
ED	Capital Outlay		52,776
ED	Non-Capitalized Equipment		145,458
O&M	Capital Outlay		1,109,069
O&M	Non-Capitalized Equipment		12,895
DS	Debt Service - Payments of Principal on Long-Term Debt		567,538
TR	Non-Capitalized Equipment		4,787
MR/SS	Special Education Programs - Pre-K		16,904
MR/SS	Summer School Programs		200
MR/SS	Community Services		36,213
	<b>Total Deductions</b>	<b>\$</b>	<b>3,486,707</b>
	<b>Total Operating Expenses (Regular K-12)</b>		<b>27,256,009</b>
	<b>9 Mo ADA (See the General State Aid Claim for 2013-2014 (ISBE 54-33, L12)</b>		<b>1,668.04</b>
	<b>Estimated OEPP *</b>	<b>\$</b>	<b>16,340.14</b>

PER CAPITA TUITION CHARGE			
---------------------------	--	--	--

<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Regular - Transp Fees from Co-curricular Activities (In State)	\$	16,657
ED-O&M	Total District/School Activity Income		861,496
ED	Rentals - Regular Textbooks		326,588
ED-O&M	Rentals		31,132
ED-O&M-DS-TR-MR/SS	Payment from Other Districts		646,320
ED	Other Local Fees (Describe & Itemize)		33,090
ED-O&M-TR	Total Special Education		508,878
ED-MR/SS	Total Bilingual Ed		5,924
ED-O&M-TR-MR/SS	Total Transportation		463,560
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources		78,677
ED-MR/SS	Total Food Service		6,349
ED-O&M-TR-MR/SS	Total Title I		33,763
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through/Low Incidence		240,229
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board		17,716
ED-TR-MR/SS	Title III - Language Inst Program - Limited Eng (LIPLEP)		29,271
ED-O&M-TR-MR/SS	Title II - Teacher Quality		27,101
	<b>Total Allowance for PCTC Computation</b>	<b>\$</b>	<b>3,326,751</b>
	<b>Net Operating Expense for PCTC Computation</b>		<b>23,929,258</b>
	<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>1,345,168</b>
	<b>Total Allowance for PCTC Computation</b>		<b>25,274,426</b>
	<b>9 Mo ADA</b>		<b>1,668.04</b>
	<b>Total Estimated PCTC *</b>	<b>\$</b>	<b>15,152.17</b>

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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 14, 2017  
**Re:** 2017 Final Levy Approval

---

Included are documents regarding the 2017 Final Levy. Nothing has changed since we presented this information at prior Board meetings. This is now the approval of the final levy. All forms and documents needed for approval are attached. It is good that we are able to get this done in November as this allows time to make any changes should we need to before the December deadline.

Below are definitions of terms that may be helpful in the discussion:

**Levy** – Amount of property tax revenue requested.

**Extension** – Amount of property tax revenue approved.

**EAV** – **E**qualized **A**ssessed **V**aluation. This is very close to 1/3<sup>rd</sup> of Fair Market Value of properties.

**New Construction** – New property on the “tax rolls”. This could include construction, improvements, annexations, and TIF dissolutions.

**Tax Rate** – Rate applied to EAV to result in extension. Tax rate = Extension/EAV.

**CPI** – **C**onsumer **P**rice **I**ndex (All Urban Consumers). This is essentially the rate of inflation used.

**PTELL** – **P**roperty **T**ax **E**xtension **L**imitation **L**aw. This law caps the amount of revenue the district may receive from property taxes.

**Limiting Rate** – the tax rate calculated by PTELL that, in essence, caps the current year extension by the rate of inflation.

A few minor reminders regarding the tax levy:

- At least 20 days before the District adopts the levy, the Board must estimate (take action) 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.
- 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.

Included is the draft of the 2017 Estimated Levy. The total estimated levy is \$29,250,000.00. The 2.1% CPI is built-in as well as estimates for New Construction/Property. The max estimated capped extension is about \$28.8 million. It is a bit larger of an increase than in previous years due to the CPI increase (largest since 2012) and New Construction/Property growth. The \$29.25 million levy protects against incorrect EAV and New Property assumptions.

History is also provided for past Levies and Extensions. You are able to see what makes up the calculations, trends from EAV increase/decreases, and New Growth. The last page shows what the extension was for the tax year, estimated collections for the given fiscal year, and what actual collections were for the year.

### **Estimated Levy Timeline**

- Approve Tentative (Estimated) Levy on October 24, 2017
- Approve Final Levy on November 14, 2017
- December 2017 file with county clerk

It will be important to understand a few key points:

- Existing properties, in aggregate, are increasing at the rate of CPI (inflation), 2.1%. **This does not mean that individual property taxes will increase by 2.1%.** Each individual property tax will change based on the change in assessed value.
- The 2.1% CPI is the highest it has been since 2012. The CPI for 2012 was 3.0%
- Average CPI over the last ten years is 2.1%
- New Property will add an estimated 1.0% increase for a total capped change of about 3.1%.
- The tax rate would decrease from 2.88% to an estimated 2.76%, a 4% rate drop.

### **Documents Included**

**2017 Levy Calculation Page** – This shows detailed information on estimates, comparisons to prior year's extension, and the different levies.

**2017 Certificate of Tax Levy** – This is the actual levy document that, if approved, will be submitted to the county clerk.

**2017 Levy Resolutions** – These are the resolutions and certifications for adopting the levy that are included in the submittal to the county clerk.

2017 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: 2.7211%  
 Estimated Capped Extension: \$28,802,743.53

Consumer Price Index:	2.10%
Actual Total EAV for 2016:	\$984,051,554
Estimated % change from 2016 EAV:	6.50%
Estimated New Construction for 2017:	\$10,500,000
Estimated Total EAV for 2017:	\$1,058,514,905
Total change from prior year:	7.57%

	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	\$23,900,526.06	0.00%	\$0.00	\$24,646,923.70	\$24,900,000		\$24,900,000.00	
Operations & Maintenance	\$1,399,990.46	0.55%	\$5,821,831.98	\$1,443,711.24	\$1,500,000		\$1,500,000.00	
Transportation	\$1,399,990.46	0.00%	\$0.00	\$1,443,711.24	\$1,500,000		\$1,500,000.00	
Working Cash	\$0.00	0.00%	\$0.00	\$0.00			\$0.00	
Municipal Retirement	\$619,991.84			\$639,353.78	\$600,000		\$600,000.00	
Social Security	\$609,993.88			\$629,043.59	\$750,000		\$750,000.00	
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	
	\$0.00	0.00%	\$0.00	\$0.00			\$0.00	
Capped Extension/Levy	\$27,930,492.70		\$5,821,831.98	\$28,802,743.53	\$29,250,000.00	Capped Levy	\$29,250,000.00	4.72% NO
						Levy in excess of estimated extension:	\$447,256.47	
SEDOL IMRF	\$0.00			SEDOL IMRF	\$0.00		\$0.00	
Bond and Interest:	\$376,429.24			Bond and Interest:	\$376,429.24		\$376,429.24	0.00%
Total Extension/Levy	\$28,306,921.94					Total Levy	\$29,626,429.24	4.66%

**ILLINOIS STATE BOARD OF EDUCATION**

School Business and Support 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 103	District Number 103	County Lake
--	------------------------	----------------

**Amount of Levy**

<b>Educational</b>	\$ 24,900,000	<b>Fire Prevention &amp; Safety *</b>	\$ 0
<b>Operations &amp; Maintenance</b>	\$ 1,500,000	<b>Tort Immunity</b>	\$ 0
<b>Transportation</b>	\$ 1,500,000	<b>Special Education</b>	\$ 0
<b>Working Cash</b>	\$ 0	<b>Leasing</b>	\$ 0
<b>Municipal Retirement</b>	\$ 600,000		\$ 0
<b>Social Security</b>	\$ 750,000	<b>Other</b>	\$ 0
		<b>Total Levy</b>	\$ 29,250,000

\* 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 24,900,000 dollars to be levied as a special tax for educational purposes; and  
 the sum of 1,500,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
 the sum of 1,500,000 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 600,000 dollars to be levied as a special tax for municipal retirement purposes; and  
 the sum of 750,000 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 0 dollars to be levied as a special tax for \_\_\_\_\_  
 on the taxable property of our school district for the year 2017

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2017. \_\_\_\_\_  
 (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** 3.

(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 2017 was filed in the office of the County Clerk of this County on \_\_\_\_\_, 2017.

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 2017, is \$ \_\_\_\_\_.

\_\_\_\_\_  
 (Signature of County Clerk)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (County)

**RESOLUTION TO ADOPT TAX LEVY FOR 2017**

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 24,900,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 1,500,000 dollars to be levied as a special tax for operations and maintenance purposes; and

the sum of 1,500,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 600,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 750,000 dollars to be levied as a special tax for social security purposes  
on the taxable property of our school district for the year 2017.

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, 2017; 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 14, 2017.

Signed this 14<sup>th</sup> day of November, 2017, 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 14th day of November, 2017, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION TO ADOPT TAX LEVY FOR 2017**

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 14th day of November, 2017.

\_\_\_\_\_  
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 2017 levy.

In witness whereof I have hereunto affixed my official signature at Lincolnshire, Illinois this 14<sup>th</sup> day of November, 2017, A.D.

---

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

**RESOLUTION OF BOARD OF EDUCATION OF LINCOLNSHIRE-PRAIRIE VIEW  
SCHOOL DISTRICT NO. 103, LAKE COUNTY, ILLINOIS  
AUTHORIZING A NOTICE OF REMEDIATION**

**WHEREAS**, this Board of Education has received reports from the administration regarding the conduct of REBECCA RENDL (“RENDL”), a tenured teacher of this School District; and,

**WHEREAS**, this Board finds and determines that such reports state causes, charges, defects, and reasons in the conduct of RENDL, which, if not removed and remedied, are causes, charges, defects, and reasons warranting discharge and dismissal of RENDL as a teacher in this School District; and,

**WHEREAS**, this Board finds and determines that the conduct of RENDL to date in this District has been inappropriate and unsatisfactory in the respects set forth herein;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT NO. 103, Lake County, Illinois as follows:

SECTION 1. That the President and Secretary of this Board of Education are hereby authorized and directed to sign and serve, or cause to be served, on behalf of this Board of Education, on REBECCA RENDL a Notice to Remedy substantially in the form of Exhibit A, attached to the closed session minutes and made a part thereof, which notice enumerates causes, charges, reasons, and defects that this Board determines, if not removed and remedied, may result in the discharge and dismissal of RENDL as a teacher in the School District.

SECTION 2. This Resolution shall be in full force and effect upon its adoption.

Member \_\_\_\_\_ moved adoption of the resolution, Member  
\_\_\_\_\_ seconded the motion. Upon roll call vote, the members voted as follows:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

**ADOPTED** this 14<sup>th</sup> day of November, 2017.

BOARD OF EDUCATION OF  
LINCOLNSHIRE-PRAIRIE VIEW  
SCHOOL DISTRICT NO. 103,  
LAKE COUNTY, ILLINOIS

\_\_\_\_\_  
President, Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education



**Lincolnshire-Prairie View School District 103**  
**Administration Offices**

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

**NOTICE TO REMEDY**

November 14, 2017

Ms. Rebecca Rendl  
530 McKinley Ave  
Libertyville, IL 60048

Dear Ms. Rendl:

You are hereby informed pursuant to Section 24-12 of The School Code of Illinois, 105 ILCS 5/24-12, that your conduct as a teacher in this School District is found deficient and unsatisfactory in the respects listed in Exhibit A, attached hereto and made a part hereof.

This Board of Education informs you that the Board has determined these deficiencies to be causes, charges, reasons, and defects that, if not removed, may result in charges against you and your dismissal as a teacher in this School District. You are hereby instructed to remove and remedy each and every reason, cause, charge and defect stated on such Exhibit, and to follow all directives contained therein.

Please feel free to request the assistance and aid of members of the supervisory staff, as you may wish, to bring about a correction of the deficiencies. It is our hope that these deficiencies will be promptly remedied and never reoccur.

Very truly yours,

BOARD OF EDUCATION OF LINCOLNSHIRE-  
PRAIRIE VIEW SCHOOL DISTRICT NO. 103,  
LAKE COUNTY, ILLINOIS

ATTEST:

\_\_\_\_\_  
Secretary, Board of Education

By: \_\_\_\_\_  
President, Board of Education

## EXHIBIT A

### I. Deficiencies in the conduct of Rebecca Rendl:

- A. You have engaged in a pattern of unprofessional interactions with other teachers in violation of Board Policy 5:120 and the *Code of Ethics for Illinois Educators*.
- B. Board Policy 5:120 provides, in relevant part:

All District employees are expected to maintain high standards in their school relationships, to demonstrate integrity and honesty, to be considerate and cooperative, and to maintain professional and appropriate relationships with students, parents, staff members, and others. In addition, the Code of Ethics for Illinois Educators, adopted by the Illinois State Board of Education, is incorporated by reference into this policy.

- C. The *Code of Ethics for Illinois Educators* (23 Ill. Admin. Code Section 22.10 and 22.20) provides, in relevant part:

#### Section 22.10 Purpose and Applicability

*This Part establishes core principles, values and responsibilities that shall apply to all Illinois educators.*

- a) *The purpose of this Part is to set expectations for educators; guide educational practice; and inspire professional excellence in relation to federal, State, and local policies and rules, and locally established collective bargaining agreements.*

#### Section 22.20 Code of Ethics

- c) *Responsibility to Colleagues and the Profession*  
*The Illinois educator is committed to collaborating with school and district colleagues and other professionals in the interest of student learning. Illinois educators:*
  - 1) *Collaborate with colleagues in their respective schools and districts to meet local and State educational standards;*
  - 2) *Work together to create a respectful, professional and supportive school climate that allows all educators to maintain their individual professional integrity;*
  - 3) *Seek out and engage in activities that contribute to the ongoing development of the profession;*

- 4) *Promote participation in educational decision-making processes;*
- 5) *Encourage promising candidates to enter the education profession; and*
- 6) *Support the preparation, induction, mentoring and professional development of educators.*

D. In response to a long-standing pattern of negative, uncooperative and unprofessional behavior, exhibited primarily over the past three school years, the following are examples of behavior that will not be tolerated from you in the future:

1. You have inappropriately and unprofessionally excluded certain teachers from grade level team meetings.
  - a. You have repeatedly excluded team members from team meetings where important curriculum and instructional decisions were discussed and made.
2. You have inappropriately and unprofessionally excluded certain teachers from planning student events such as field trips or other curricular events.
3. You have behaved unprofessionally in your interactions with fellow teachers.
  - a. You have devalued contributions from other teachers in team meetings by ignoring them or disparaging their contributions.
  - b. You have deliberately ignored team members when they approached you at work to address work-related issues.
  - c. You have negatively and unconstructively criticized team members regarding their work on curriculum materials, primarily because you did not agree with the lesson, unit, or other curricular materials created by these teachers.
4. You have refused to teach a curriculum unit that you disagreed with, and encouraged other team members to do the same.
5. You have refused to collaborate with certain team members or area specialists you disagree with.

6. You have tacitly, if not expressly, encouraged other teachers to mimic or otherwise support your negative actions against teachers you dislike and/or disagree with.
7. Your actions, taken as a whole, have contributed to disunity among the grade level team members and negatively impacted certain team members:
  - a. Team members who have been frequent targets of your unprofessional behavior report seeking medical treatment as a result of your misconduct.
  - b. Team members report developing coping over the years to try to minimize the negative impacts of your behaviors, including but not limited to avoiding meetings where you are in attendance or staying silent at meetings they cannot avoid.
8. Your continued pattern of inappropriate and unprofessional behavior has persisted despite administrative attempts at correction, and has caused unnecessary disruption to the operation of the District.
  - a. Current and prior building administrators have had several meetings with you over the years in an attempt to modify your behaviors and improve your collaboration skills.
9. You have failed to acknowledge and accept responsibility for your conduct, denying nearly all of the accounts and incidents attested to by your co-workers.
10. Your inappropriate and unprofessional conduct violates Board Policy 5:120 in that you have failed to maintain high standards in your school relationships, failed to be considerate and cooperative, and failed to maintain professional and appropriate relationships with staff members.
11. Your inappropriate and unprofessional conduct violates the *Code of Ethics for Illinois Educators* in that you have failed to consistently collaborate with colleagues in your school and district to meet local and State educational standards.
12. Your inappropriate and unprofessional conduct violates the *Code of Ethics for Illinois Educators* in that you have failed to work with your colleagues to create a respectful, professional and supportive school climate that allows all educators to maintain their individual professional integrity.

13. Your inappropriate and unprofessional conduct violates the *Code of Ethics for Illinois Educators* in that you have failed to promote participation by all team members in educational decision-making processes.
14. Your inappropriate and unprofessional conduct violates the *Code of Ethics for Illinois Educators* in that you have failed to support the mentoring and professional development of educators in your school.

**II. Required corrective action will include:**

- A. You will maintain appropriate professional interactions and communications at all times with all District employees, including, but not limited to, all members of your grade level team members at Half Day School.
- B. You will not intentionally exclude any teachers from professional meetings or team decisions, nor will you disrespect your colleagues by ignoring their presence at or their contributions to a team meeting. Instead, you will conduct yourself in manner supportive of a culture of inclusiveness and mutual respect for all members of the grade-level team.
- C. You will deliver any necessary criticism of ideas or concepts in a professional and constructive manner.
- D. You will not personally attempt to intimidate, bully, threaten, exclude, or otherwise denigrate your co-workers, nor will you encourage or permit others to do so on your behalf. You will model the behavior expectations that we set for our students.
- E. You will abide by team decisions regarding curriculum matters and implement the curriculum to ensure consistency across the grade-level. If you believe team decisions are inappropriate or in derogation of the approved curriculum, you will report your concerns to your Principal, along with your rationale and a proposed resolution.
- E. You will consistently demonstrate the willingness and ability to collaborate with other team members on professional issues for the benefit our students.
- F. You will consistently model the behavior expectations set forth in the *Code of Ethics for Illinois Educators*.
- G. You will engage in and successfully complete any professional development activities directed by the Superintendent or designee.
- H. You will not retaliate, nor solicit or condone retaliation by others, against any of the employees who were part of the District's investigation of your conduct.

- I. You will abide by all Board of Education policies, administrative procedures, Board directives and administration directives for the remainder of your employment in Lincolnshire-Prairie View School District No. 103.
- J. The requirements of this Notice to Remedy shall remain in effect until further written notice from the Board of Education. Your failure to comply with each and every requirement of this Notice to Remedy may result in discipline, up to and including termination of your employment.

STATE OF ILLINOIS                    )  
  )  
COUNTY OF LAKE                    )            SS

**CERTIFICATION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnshire-Prairie View School District No. 103, and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a Resolution adopted by the Board of Education at a meeting of said Board held on the 14<sup>th</sup> of November, 2017.

I do further certify that the deliberations of the Board of the adoption of said Resolution were conducted in closed session, 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 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 and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 14<sup>th</sup> day of November, 2017.

SECRETARY, BOARD OF EDUCATION

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## **Lincolnshire-Prairie View School District 103**

Memo

To: Board of Education  
From: Scott Warren  
Date: November 9, 2017  
Re: Achievement Status and Growth Presentation - ECRA

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Dr. Eleni Speron, Senior Associate with ECRA Research and Analytics, will present achievement status and academic growth data for the district.



# District 103 Lincolnshire-Prairie View Achievement Status and Academic Growth

Board of Education  
November 14, 2017

Eleni Speron, Ph.D.  
Senior Associate



**ECRA** Group  
Education | Consulting | Research | Analytics

# How do you structure the conversation and dialogue around student achievement?

- Achievement Status (Proficiency)
- Academic Growth
- Achievement Gaps (Status and Growth)



# Achievement Proficiency and Growth

## Proficiency (Status)

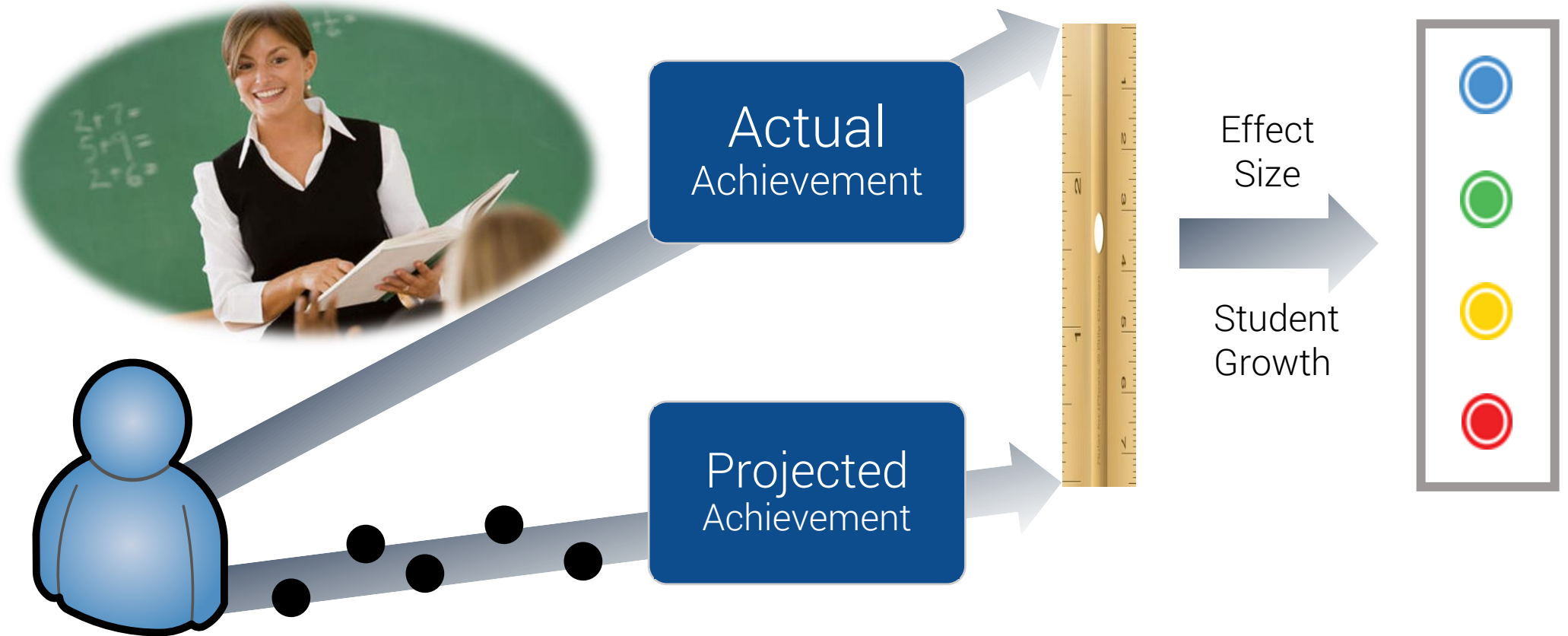
References attainment at one point in time. For example, status can refer to an individual student's score on a test or the percentage of students who met the grade level standards in Math or ELA.

## Growth

Examines how much students learn, or grow, across multiple assessments over time.



# Analytic Framework for Measuring Growth



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**ECRA Group**  
Education | Consulting | Research | Analytics



Growth is how a student performed relative to all other students with the same performance history.

# Achievement Status

## 2017 PARCC Mathematics Achievement Percentile

	2017 PARCC Percentage Meets/Exceeds	2017 PARCC Percentile	2016 PARCC Percentile	2015 PARCC Percentile
<b>Half Day School</b>	79%	99	99	99
<b>Daniel Wright Jr High School</b>	78%	99	99	99

Note: Status compared to all public schools in the state of Illinois, excluding Chicago Public Schools and Charter schools.



# Achievement Status

## 2017 PARCC

### English/Language Arts Achievement Percentile

	2017 PARCC Percentage Meets/Exceeds	2017 PARCC Percentile	2016 PARCC Percentile	2015 PARCC Percentile
Half Day School	79%	99	99	99
Daniel Wright Jr High School	86%	99	99	99

Note: Status compared to all public schools in the state of Illinois, excluding Chicago Public Schools and Charter schools.



# Local Academic Status & Growth

2017 Spring NWEA MAP, AIMSweb,  
and PARCC Combined

Subject	Sample Size	% Met Benchmark	Overall Growth
All Subjects	1,532	79%	-0.03
Math	1,532	76%	0.00
Reading	1,529	79%	+0.01
Writing	1,050	86%	-0.10

<b>Unsatisfactory</b> Growth is $\leq -0.60$	<b>Lower than Expected</b> Growth is $-0.30$ to $-0.59$	<b>Expected Growth</b> is $+0.29$ to $-0.29$	<b>Higher than Expected</b> Growth is $\geq +0.30$
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# Local Academic Status & Growth

2017 Spring NWEA MAP, AIMSweb,  
and PARCC Mathematics Combined

Subject	Sample Size	% Met Benchmark	Overall Growth
Kindergarten	144	N/A	-0.03
1 <sup>st</sup> Grade	128	N/A	0.00
2 <sup>nd</sup> Grade	179	73%	-0.05
3 <sup>rd</sup> Grade	154	79%	-0.07
4 <sup>th</sup> Grade	184	70%	-0.06
5 <sup>th</sup> Grade	170	76%	+0.05
6 <sup>th</sup> Grade	171	78%	+0.14
7 <sup>th</sup> Grade	197	76%	+0.01
8 <sup>th</sup> Grade	205	78%	+0.04

Unsatisfactory  
Growth is  $\leq -0.60$

Lower than Expected  
Growth is  $-0.30$  to  $-0.59$

Expected Growth  
is  $+0.29$  to  $-0.29$

Higher than Expected  
Growth is  $\geq +0.30$

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# Local Academic Status & Growth

2017 Spring NWEA MAP, AIMSweb,  
and PARCC Reading Combined

Subject	Sample Size	% Met Benchmark	Overall Growth
Kindergarten	143	N/A	-0.02
1 <sup>st</sup> Grade	128	N/A	+0.03
2 <sup>nd</sup> Grade	179	75%	-0.01
3 <sup>rd</sup> Grade	154	67%	-0.14
4 <sup>th</sup> Grade	184	77%	-0.09
5 <sup>th</sup> Grade	170	83%	+0.06
6 <sup>th</sup> Grade	171	79%	+0.06
7 <sup>th</sup> Grade	196	84%	-0.18
8 <sup>th</sup> Grade	204	83%	+0.35

Unsatisfactory  
Growth is  $\leq -0.60$

Lower than Expected  
Growth is  $-0.30$  to  $-0.59$

Expected Growth  
is  $+0.29$  to  $-0.29$

Higher than Expected  
Growth is  $\geq +0.30$

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# Local Academic Status & Growth

## 2017 Spring PARCC Writing

Subject	Sample Size	% Met Benchmark	Overall Growth
3 <sup>rd</sup> Grade	145	80%	-0.10
4 <sup>th</sup> Grade	177	85%	-0.17
5 <sup>th</sup> Grade	168	84%	+0.07
6 <sup>th</sup> Grade	163	83%	-0.12
7 <sup>th</sup> Grade	194	93%	-0.21
8 <sup>th</sup> Grade	203	90%	-0.07

<b>Unsatisfactory</b> Growth is $\leq -0.60$	<b>Lower than Expected</b> Growth is $-0.30$ to $-0.59$	<b>Expected Growth</b> is $+0.29$ to $-0.29$	<b>Higher than Expected</b> Growth is $\geq +0.30$
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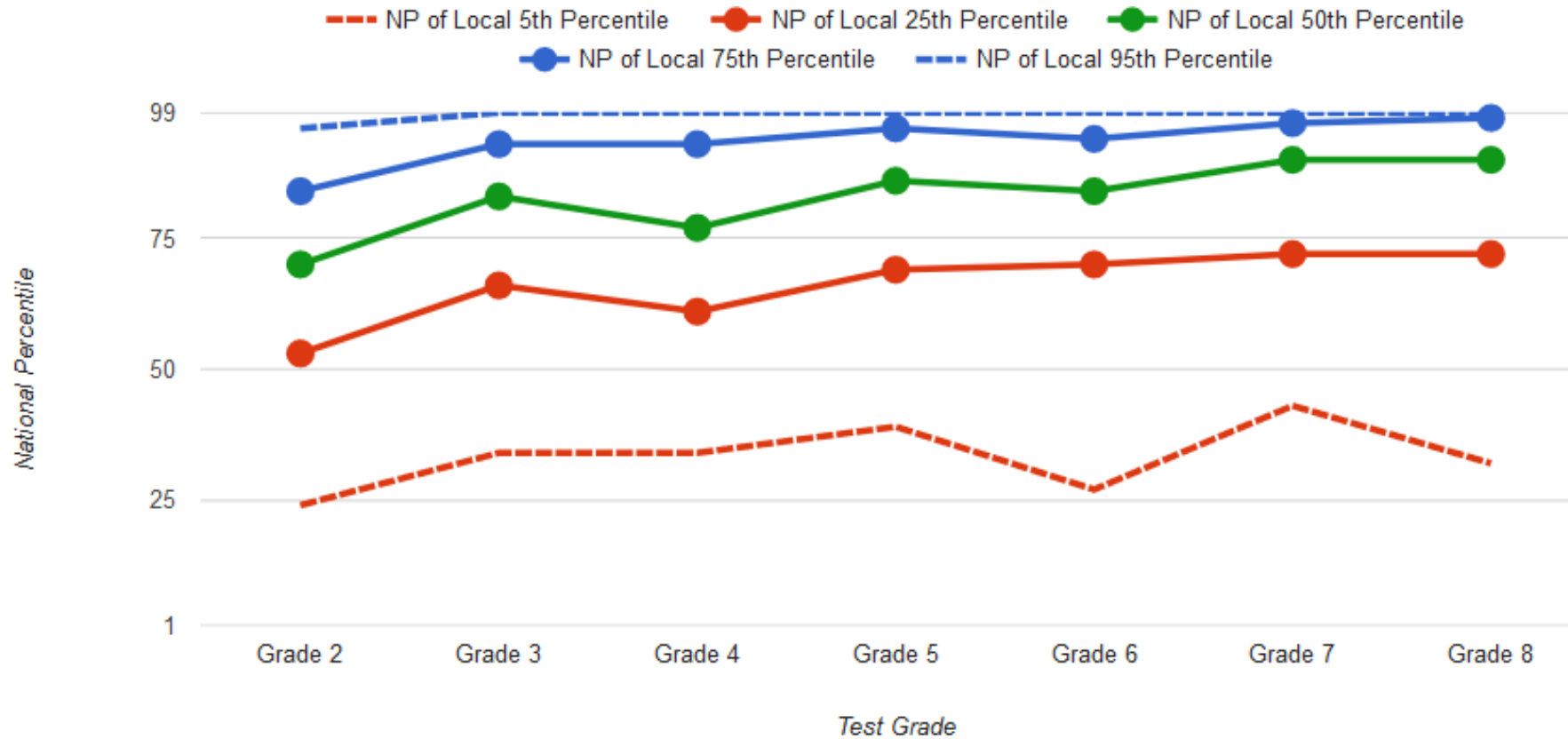
146



# External Benchmarking

## 2017 Spring NWEA MAP - Mathematics

### Local Percentile vs. National Percentile by Grade



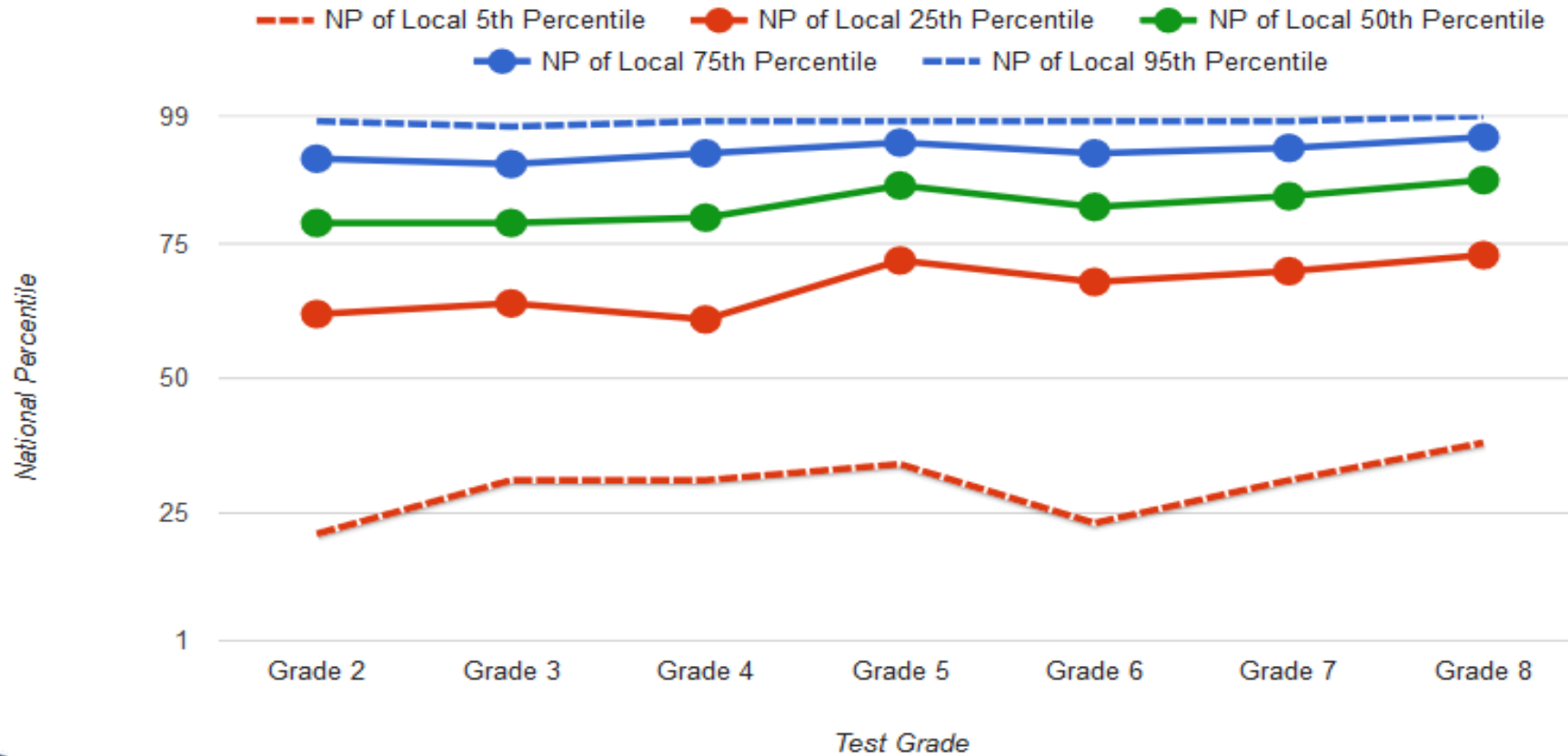
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# External Benchmarking

2017 Spring NWEA MAP - Reading

Local Percentile vs. National Percentile by Grade



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# Achievement Gap Analysis

2017 Spring NWEA MAP, AIMSweb, and PARCC Mathematics

Subgroup	Sample Size	% Met Benchmark	Overall Growth
Asian	632	90%	+0.14
Black	8	81%	-0.49*
Hispanic	37	56%	-0.10
Other	4	N/A	***
White	851	65%	-0.08
Female	736	72%	-0.16
Male	796	79%	+0.16
IEP	184	48%	-0.14
No IEP	1,348	80%	+0.03
Low Income	15	77%	+0.10
Not Low Income	1,517	76%	0.00
LEP	87	59%	+0.29
Not LEP	1,445	76%	-0.01

\* Growth scores are not statistically significant

\*\*\*Growth not reported for groups with fewer than 5 students



# Achievement Gap Analysis

2017 Spring NWEA MAP, AIMSweb, and PARCC Reading

Subgroup	Sample Size	% Met Benchmark	Overall Growth
Asian	632	86%	+0.03
Black	8	88%	+0.18
Hispanic	36	52%	+0.07
Other	4	N/A	***
White	849	74%	-0.01
Female	735	81%	0.00
Male	794	77%	+0.02
IEP	182	42%	-0.16
No IEP	1,347	84%	+0.03
Low Income	14	82%	+0.44
Not Low Income	1,515	79%	+0.01
LEP	86	31%	-0.16
Not LEP	1,443	81%	+0.02

\* Growth scores are not statistically significant

\*\*\*Growth not reported for groups with fewer than 5 students



# Achievement Gap Analysis

2017 Spring PARCC Writing

Subgroup	Sample Size	% Met Benchmark	Overall Growth
Asian	430	91%	-0.11
Black	6	100%	-0.39*
Hispanic	24	67%	-0.34*
Other	N/A	N/A	N/A
White	590	84%	-0.08
Female	514	90%	+0.04
Male	536	83%	-0.24
IEP	118	49%	-0.30
No IEP	932	91%	-0.08
Low Income	9	78%	+0.14
Not Low Income	1,041	86%	-0.10
LEP	33	58%	+0.19
Not LEP	1,017	87%	-0.11

\* Growth scores are not statistically significant

\*\*\*Growth not reported for groups with fewer than 5 students



# Applications



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# Questions?



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: Ann Hofmeier, Jill Mau, Michelle Blackley  
Date: November 9, 2017  
Re: School Changes Update

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Principals will report out on the various changes that have occurred this year related to the initiatives in the District, including: new constructed learning spaces, furniture, grade level shifts, technology changes, teaming at DW, after school pick up changes, and changes to start/ending times.

### Sprague

At Sprague, we were fortunate to have a new state of the art Kindergarten wing that allows for flexible learning spaces along with 21-Century learning experiences for our young students. The new therapy suite provides opportunities for staff to work collaboratively to problem-solve and service children. One of the flexible learning spaces that the staff can utilize is the *Imaginarium*. Located outside the cafeteria, students can work collectively to do whole class or small group activities.. Sprague also has a professional development conference room which has created an interactive space for faculty and staff. Like students, staff have their own classroom where they can collaborate and learn. In this space the staff has held faculty meetings, Problem-Solving Team meetings, District Meetings, as well as parent-teacher conferences. Because of the flexible furniture, we are able to design the space to meet our learning needs. In room 4, Sprague now has a flexible wall which allows staff to utilize the space for larger groups as well as smaller spaces to do STEAM and STEM activities. The wall can even offer a place to record and share learning since students can write and interact with what is written on the wall. In regards to the new start and end time, students enter the building at 8:05 ready to learn! We have had Parents reporting minimal. On a positive note, parents have expressed that they are happy to have more time after school for family and after-school activities.

### Half Day

HD has grown in so many ways this school year! Adding fifth grade has provided continuity for students who have been HD Hawks. They know the routines and expectations of HD and are able to enjoy the new additions to the building!

We were excited to reveal multiple flexible learning environments this school year with the addition of the new wing and the renovation of the now loft learning space. Students are able to work in partners or small groups in either of the 2 café table locations on the first floor for fourth grade and the 2 café table locations on the second floor for fifth grade. Open learning spaces are available for larger group discussions complete with the projector capabilities and dry erase wall. Students and teachers are able to utilize the small enclosed window space for small group work and/or

independent learning. All fourth and fifth grade students, whether their classroom is located in the new wing or in the hallway adjacent to it, are able to access these learning environment options.

The new wing also provided amazing spaces for musical education. Two large music rooms are used throughout the day in addition to two orchestra locations where students receive lessons.

In this newly designed area, students have the option of the gender neutral bathroom facilities or the traditional model located in the original portion of the fourth and fifth grade sections. While this is a new concept for HD students, it provides students an option to utilize the facility they are comfortable with.

Our renovated loft space is an open design. All teachers are able to check this space out to utilize for collaborative projects, science experiments, intervention support and an alternative learning environment. This space has also been valuable for staff collaboration and professional development opportunities. The new art room is also located in this area. The room is spacious with many opportunities for artistic exploration. There is even a separate inner room with a kiln for ceramic projects!

Each space has supportive technology that teachers are able to integrate into their instruction. Students are able to interact with the lessons independently, as a group and in real time.

Overall, the additional learning spaces, renovated locations and interactive technology options have allowed teachers to evolve to a more 21<sup>st</sup> century model of education. Students and teachers are able to collaborate more. There are opportunities for choice and creativity within assignments and learning environments.

#### Daniel Wright

In order to gather feedback from our teachers, we sent out a google form focusing on the five major changes implemented in the building: building logistics with the fifth grade moving to Half Day, advisory programming across all grade levels, the return of teaming at the seventh and eighth grade, a new building bell schedule collaboratively developed by the Restructuring & Philosophy Committee, and the new start and end times. We have also included additional feedback collected.

Building Logistics: A few staff have reported that there is a sense of more space in the hallways, less congestion with fewer students running through the hallways. The majority of the staff responses indicated they did not see an impact to logistics in the building. In years past, we have had teachers sharing rooms, such as LBS teachers, REACH teachers, and our sixth grade Spanish teachers were travelling to students and did not have their own classrooms. While most of the teachers mentioned were able to move into a classroom, our sixth grade Spanish teachers continue to travel and share an office for planning, and some of the LBS teachers have had to be creative with physical organization to maximize their smaller spaces. There was also mention that the fifth grade's participation in after-school events and extracurriculars have been missed.

Advisory Program: For many years, our sixth grade teams have successfully implemented an advisory program that had focused on community/team building, strengthening student/teacher rapport and relationships, and social-emotional learning. This year's bell schedule included a five-minute advisory period at the beginning of the day across all grade levels. The purpose was twofold; (a) to have a small period of time in which students could listen to announcements, receive passes for supports or library notices, make connections with a small group of grade-alike peers and a teacher and (b) to allow us to implement a much larger SEL program in a smaller setting using an alternate schedule that would allow the entire building to participate in a 40 minute SEL activity at the same time at various times throughout the year. The responses from our staff have been overwhelmingly positive with regard to our advisory time. They report an added sense of community, strong relationship building with students, the ability to address issues students need help with right in the morning, and the ability to implement our SEL curriculum as a building community, together. We are connecting more with students, as one teacher said, "I have the chance to actually talk with kids and not about school!"

Implementation of Teaming All Grade Levels: Our sixth grade teachers have had the opportunity to team within the grade level for several years. The philosophy of teaming was a focus of the Restructuring & Philosophy Committee during our collaboration as we met to develop our building schedule. The sense of bringing teaming back to the building was strong within the committee and the building in general. We were elated when we were given approval from our Board to hire the teachers necessary to team the following core departments in the seventh and eighth grade: English Language Arts, Social Studies, Science, and Spanish. Mathematics, due to the varied pathways, would have to remain off the team in order to meet the needs of the students and building. Again, the building feedback was positive to the changes but did highlight areas that we may need to revisit as we begin to plan for the next school year as an administration with the Restructuring & Philosophy committee. Overall, teaming has provided the opportunity for teachers to work more productively and efficiently to discuss students and problem solve in order to address concerns using collaboratively developed interventions. They report data collecting on student behaviors and academics is more efficient due to the ability to meet with teachers all at once. Teachers report an increase in their collaboration with each other, and as a result, has fostered discussion focusing on different teaching styles and how to meet the needs of the diverse population we serve. Some teams have recently started to incorporate cross-curricular lessons/activities whenever possible. While many indicate that there is an increase in collaboration, a few feel there is a decrease in independent planning time and some collaboration time has been overly focused on district initiatives such as standards based grading.

New Bell Schedule: The new bell schedule has resulted in the expansion of an advisory program throughout the entire school, included a study hall period for most students, while still allowing for common plan time between teachers of the same grade level. For years this structure was available to 5th & 6th grade teachers, however the new bell schedule has promotes more professional learning teaming within a structured grade level. Teachers are able to meet as teams, in PLC's that reflect a reduced load for content teachers, including fewer sections at the 7th & 8th grade levels. Faculty meet with grade level/content teams 4 days a week. Although these changes result in more PLC

time and reduced load, 7th and 8th grade teachers are not on the same schedule. Last year the 7th & 8th grade level structure were similar in regards to length of periods. Another area that needs reconsideration is the limited ability for staff to manage personal needs. The new bell schedule change has impacted band, orchestra and choir (BOC); which positively reports that 7th & 8th grade students are now able to rehearse during the day, during a protected period of time. BOC shares a benefit of students meeting daily, rather than the A/B schedule from last year. This directly impacts the consistency of instruction, including music fundamentals.

While faculty share positives regarding the bell schedule structure, feedback reflects concern regarding impacted passing periods, resulting in concern over student tardiness to classes and multiple bells within the day connected to the multiple schedules as being disruptive. This again relates to multiple bell structures within a grade level. Currently there are 3 schedules within a grade level's larger schedule. These changes to the bell structure has little impact on 6th grade; however the request has been made for next years' schedule to have all 3 grade levels on a similar structure to increase collaboration amongst faculty and staff. The new bell schedule also limits time within the schedule to give students the retakes for a test, as last year students had academic assist across a grade level, providing students within a grade level to be "off" and able to work with grade level teachers. Although study hall has been added to this year's schedule, students who are in band/orchestra/choir had limited study hall time. Additionally, students in BOC have their program attached to a lunch period, reducing their lunch to 20 minutes if they are in a music program. This structure is also new from last year when both BOC could meet before school and was offered as part of the A-day/B-day schedule.

Start/End Times: The change in start and end times has resulted in feedback from students reporting to faculty. Students report that they like the later start, however are staying up later than before due to after school activities also being pulled back into the evening. Similarly, after school activities are running later, resulting in students remaining at DW later. Few organizations report fewer students participating in after school activities, possibly due to later time and outside obligations. Students report they are not able to complete homework because they get home late from after school activities. These activities are occurring right after school, and students have less time at home after activities to complete work. Students are then missing homework or believe they don't have time to complete work. This results in limited enjoyment of extracurriculars and limited time to complete work and enjoy family/down time. Additionally, students shared little to no change in their sleeping habits, rather they stay up later to complete homework and they are then tired and stressed from the schedule. The end time has also directly impacted after school athletic competition, with games going later into the evening. When games or tournaments are played away, the students return around 6:30-7:00pm. The later time has resulted in later arrival to other schools for athletic competition, and therefore later game play and pressure on parents and students to complete gameplay quickly. Students who attend programs such as PASS, report leaving school late and getting home early. Although PASS is the same length of time as last year, the pushed back time has students departing from Daniel Wright around 5pm, getting home around 5:45pm.

In addition, not being able to hold activities in the morning is impacting a lot of the DW clubs. Students who are in sports are limited in their club/activity choices due to all occurring after school. One specific example is math team, which was a before school activity, has impacted the ability of students to be in multiple clubs. Students report mixed results regarding the later start time, some reporting they are not getting additional sleep, rather staying up later - due to pushed back activities to complete work or school projects, while other report preferring the later starting time and a few sleeping in. In comparison to last year's structure, school started earlier and activities occurred before the start of the school day.

Additional Comments: This year has resulted in significant changes at Daniel Wright. In one year, the bell structure, teaming, advisory program, and restructuring of classrooms has impacted many facets of Daniel Wright. Structures within the bell schedule have promoted an advisory program, that some staff report a desire to be longer in increase positive community and relationship building. Other comments reflect concerns over internal structures such as the loss of recess at 6th grade, or student travel time across the building to access classes such as math. The current bell structure has reduced passing period time, presenting challenges in students traveling within the building. However, the smaller passing length has added minutes to an instructional period within the day. However, structures have been placed for this school year such as a centralized location for math teachers and additional time being added to PE at 6th grade to compensate the time originally available for recess. Other internal structures that present challenges are students who are enrolled in band, chorus or orchestra and therefore are not in a protected study hall period, presenting challenges to complete work during the school day. As mentioned earlier, last year schedule provided a grade level a common time that was know as academic assist, which is not a structure in this year's bell schedule.



**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  
Robert Bialk  
**CC:** Dr. Scott Warren  
**Date:** November 9, 2017  
**Re:** Fall 2017 MAP Scores

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The charts below provide a summary of the data obtained from the Measures of Academic Progress (MAP) assessments taken by students in grades 3-8 in September 2017. The reports provide the mean RIT by grade level and subject, a comparison to national norms and the percentage of students achieving in the 90<sup>th</sup> percentile.

In the fall of 2015, students in 5<sup>th</sup> grade took the 6+ Math MAP. It was suggested that in high performing districts, such as Lincolnshire-Prairie View School District 103, the 6+ MAP would provide a more accurate portrait of a student's math skills and will provide consistent data points to compare math progress from 5<sup>th</sup> to 8<sup>th</sup> grade. Unfortunately, due to the heavier emphasis of algebraic concepts on the 6+ MAP because students have not been exposed to some of the types of algebraic problems they encountered on this higher level assessment, growth was not evident and as a result we have gone back to administering the 2-5 math test.

In reading, goal performance is reported on Literature, Informational Text, and Vocabulary Acquisition and Use. The mean RIT scores in each goal performance area demonstrate consistent growth between each grade level. In math, goal performance is reported for Operation and Algebraic Thinking, The Real and Complex Numbers Systems Geometry and Statistics and Probability for students in grades 6-8. In grades 3-5, goal performance is reported on Operations and Algebraic Thinking, Number and Operations, Measurement and Data, and Geometry. Again, the Mean RIT scores in each goal performance area demonstrate consistent growth between each grade level.

Individual MAP progress reports were mailed home to parents on October 19, 2017. This report shows parents how a student is performing, and gives specific information with respect to goal areas in math and reading.



## LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103

### FALL 2017 MEASURES OF ACADEMIC PROGRESS RESULTS

**RIT** (Raasch Unit) is a unit of measure that uses individual item difficulty values to estimate student achievement. RIT scores create an equal interval scale and are used to monitor students' progress across time.

District 103 students consistently score above national norms.

#### MATH Mean RIT - District 103

Grade	Fall 2017	Fall 2016	Fall 2015	National Norm
Grade 3	203.9	202.4	204.9	190.4
Grade 4	217.5	217.3	219.7	201.9
Grade 5	228.7	228.9	224.1	211.4
Grade 6	237.0	235.2	235.2	217.6
Grade 7	243.3	245.1	243.7	222.6
Grade 8	253.3	252.1	255.3	226.3

In the fall of 2015, 5<sup>th</sup> grade students took the 6+ Math MAP test. In Fall 2016, the 5<sup>th</sup> grade students took the 2-5 Math MAP test.

#### READING Mean RIT - District 103

Grade	Fall 2017	Fall 2016	Fall 2015	National Norm
Grade 3	204.0	201.6	202.5	188.3
Grade 4	211.9	211.9	216.1	198.2
Grade 5	218.8	220.7	217.8	205.7
Grade 6	225.6	223.7	225.1	211
Grade 7	228.6	230.0	229.5	214.4
Grade 8	234.2	234.6	235.2	



## LINCOLNSHIRE-PRAIRIE VIEW SCHOOL DISTRICT 103

### MAP TEST RESULTS

FALL 2017

### PERCENTAGE OF STUDENTS SCORING AT THE 90TH PERCENTILE

FALL OF 2017 MATH			FALL OF 2016 MATH			FALL OF 2015 MATH		
Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher
3	207	38.2%	3	181	34%	3	190	42%
4	186	36.6%	4	206	41%	4	181	45%
5	213	39.4%	5	186	51%	5	179	34%
6	198	46.0%	6	187	42%	6	211	42%
7	212	51.0%	7	230	50%	7	211	50%
8	248	58.9%	8	217	56%	8	211	62%

FALL OF 2017 READING			FALL OF 2016 READING			FALL OF 2015 READING		
Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher	Grade	# of Students Tested	Students @ 90% or Higher
3	207	37.2%	3	178	37%	3	189	34%
4	186	35.5%	4	204	35%	4	177	46%
5	215	32.6%	5	193	42%	5	178	33%
6	197	42.1%	6	185	30%	6	210	36%
7	212	36.3%	7	228	39%	7	207	34%
8	246	46.3%	8	215	44%	8	210	50%



## **Lincolnshire-Prairie View School District 103**

Memo

To: Board of Education  
From: Scott Warren  
Date: November 9, 2017  
Re: Illinois State Report Card

---

The Report Card is one measure the District uses to analyze our programs and set goals. District 103 continues to perform at the top of the state on multiple measures. We are very proud of our students, staff and community that provide a high quality environment for our students to learn and grow!

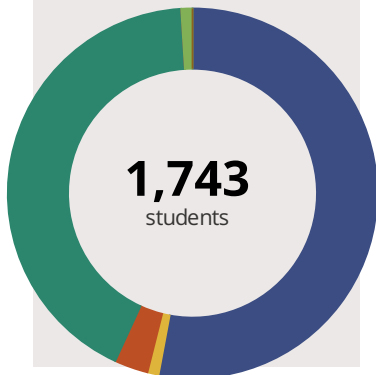
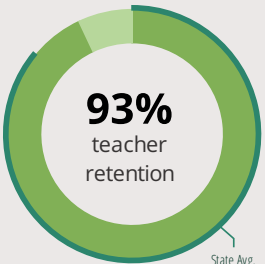
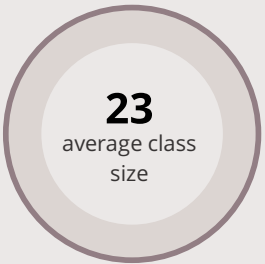
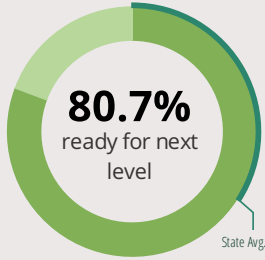


# LINCOLNSHIRE-PRAIRIEVIEW SD 103

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

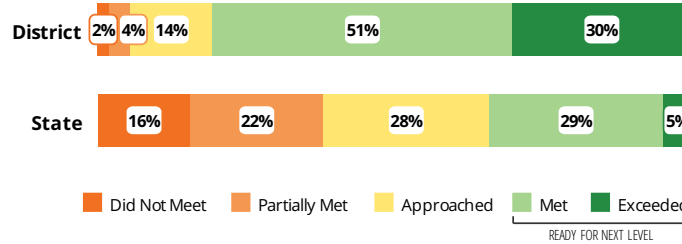
Grades: P-8  
Superintendent: Dr.Scott Warren

## FAST FACTS



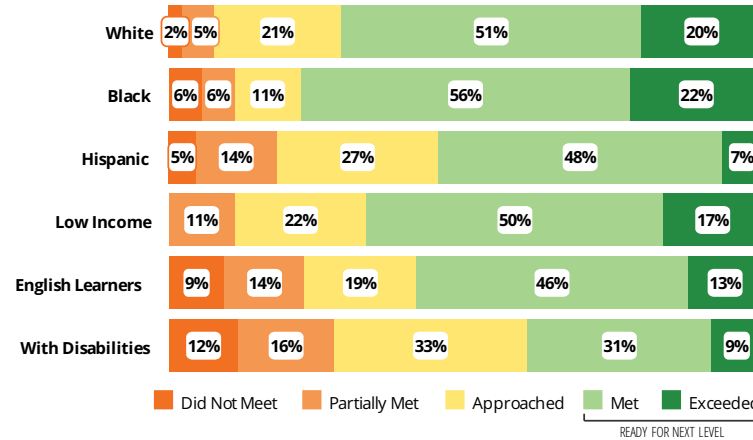
## Academic Success

All Illinois students in grades 3-8 take the PARCC assessment each year. High school students take the PARCC in specific Math or English Language Arts (ELA) courses.



## Success by Student Group

This display shows PARCC performance levels for each student group. No data is shown for groups with fewer than 10 students.

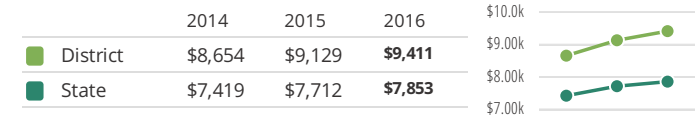


## Student Characteristics

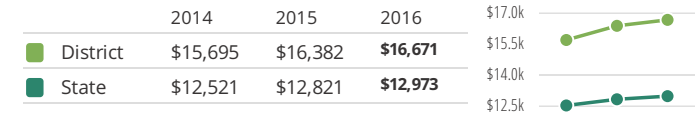
White	54%	Low Income	1%
Black	1%	English Learners	7%
Hispanic	3%	With Disabilities	13%
Asian	43%	Homeless	0%
American Indian	0%		
Two or More Races	1%		
Pacific Islander	0%		

## District Finance

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



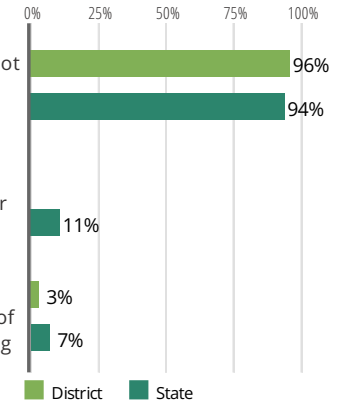
**Operational Spending per Pupil** includes all costs for overall operations in this district, including Instructional Spending, but excluding summer school, adult education, capital expenditures, and long-term debt payments.



## Student Attendance and Mobility

### Attendance Rate

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

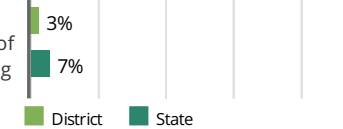


### Chronic Truancy Rate

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





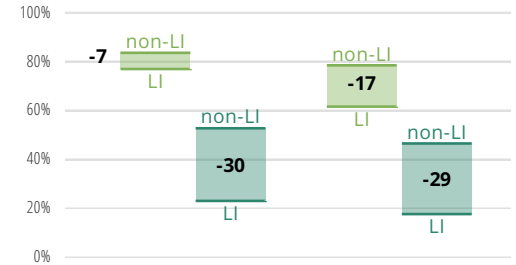
# LINCOLNSHIRE-PRAIRIEVIEW SD 103

## Schools in District

School Name	Grades	% Ready for Next Level	School Name	Grades	% Ready for Next Level
DANIEL WRIGHT JR HIGH SCHOOL	6-8	81.2%	LAURA B SPRAGUE SCHOOL	P-2	-
HALF DAY SCHOOL	3-5	81.7%			

## Achievement Gap

Achievement gaps display the differences in academic performance between student groups. The display below shows the gap in readiness for the next level between low income (LI) students and non-low income (non-LI) students on the PARCC assessment for both English Language Arts (ELA) and Math.



	PARCC ELA		PARCC Math	
	District	State	District	State
Non-Low Income	84%	53%	78%	46%
Low Income	77%	23%	62%	18%
Gap	-7	-30	-17	-29

## Educator Measures

This district has had an average of **2 principal(s)** at the same school over the past 6 years. District wide in the last three years, an average of **93% of teachers** return to the same school each year.

## FOR MORE INFORMATION

Visit [IllinoisReportCard.com](http://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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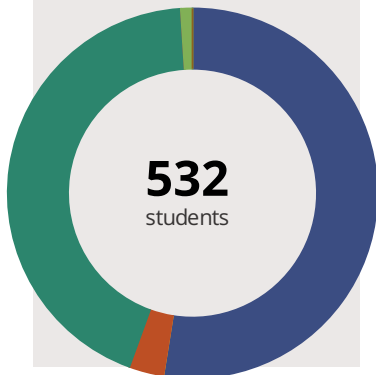
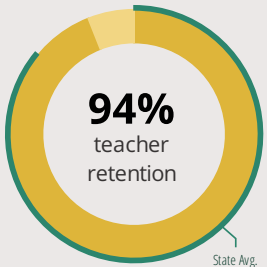
# LAURA B SPRAGUE SCHOOL

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

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

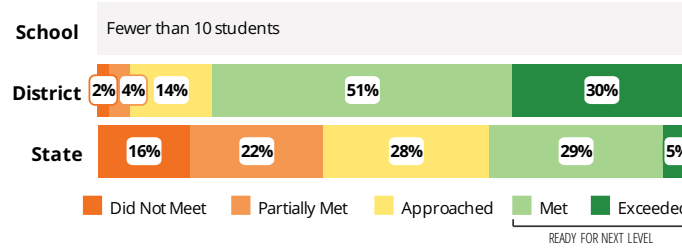
Principal: Mrs. Ann Hofmeier  
Superintendent: Dr. Scott Warren

## FAST FACTS



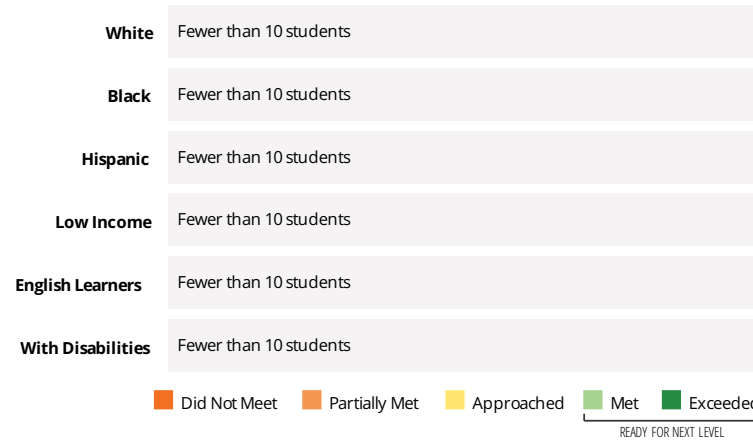
## Academic Success

All Illinois students in grades 3-8 take the PARCC assessment each year. High school students take the SAT in Math and English Language Arts.



## Success by Student Group

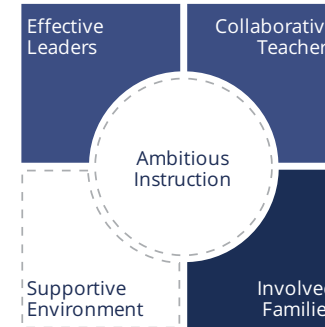
This display shows PARCC performance levels for each student group. No data is shown for groups with fewer than 10 students.



## Student Characteristics

White	52%	Low Income	2%
Black	0%	English Learners	10%
Hispanic	3%	With Disabilities	13%
Asian	43%	Homeless	0%
American Indian	0%		
Two or More Races	1%		
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	56%

### More 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?

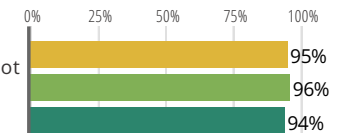
### Most Involved Families

Does the entire staff build strong external relationships?

## Student Attendance and Mobility

### Attendance Rate

Rate at which students are present at school, 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

General Art, General Music, Reach Enrichment Program, Spanish Conversation and Culture, Summer School, Title 1 Programs

### Physical Education, Health and Wellness

Health Education Courses, Physical Education

### 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 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

### Career Development Courses and Programs

### Athletics

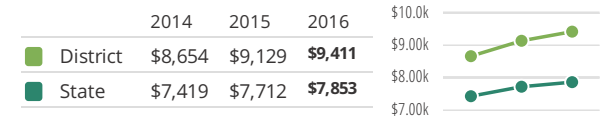
### School Personnel Resources

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 Intern, Speech Language Pathologist-non teaching, Technology Specialist

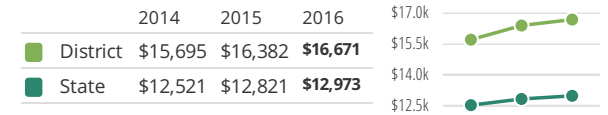
### Facilities

## 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

This school has had **1 principal(s)** over the past 6 years. In the last three years, an average of **94% of teachers** return to this school each year.

## FOR MORE INFORMATION

Visit [IllinoisReportCard.com](http://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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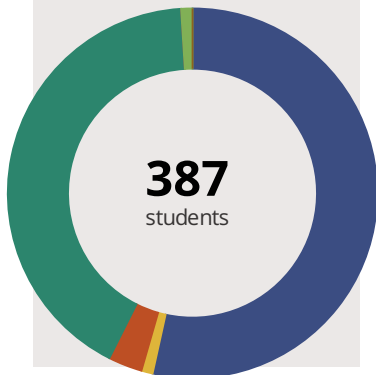
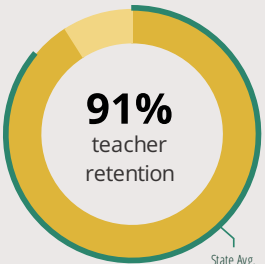
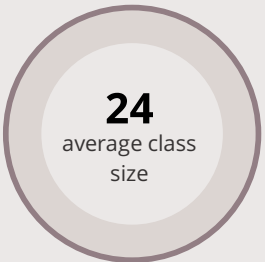
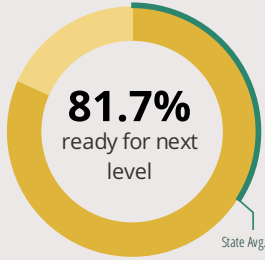
# HALF DAY SCHOOL

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

Grades: 3-5  
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

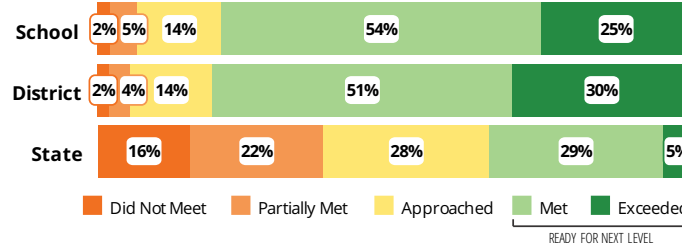
Principal: Mrs.Jill Mau  
Superintendent: Dr.Scott Warren

## FAST FACTS



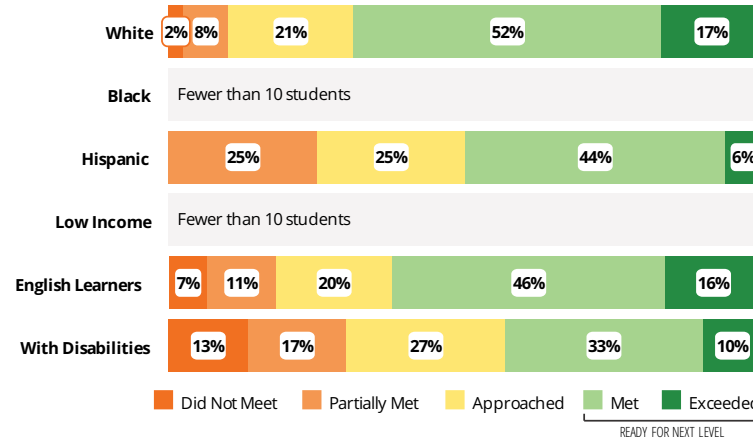
## Academic Success

All Illinois students in grades 3-8 take the PARCC assessment each year. High school students take the SAT in Math and English Language Arts.



## Success by Student Group

This display shows PARCC performance levels for each student group. No data is shown for groups with fewer than 10 students.

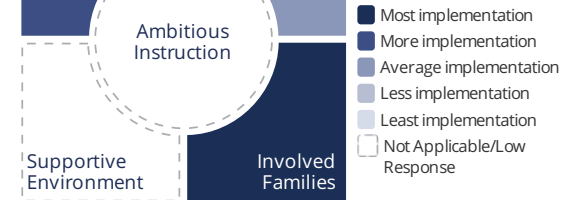


## Student Characteristics

White	54%	Low Income	1%
Black	1%	English Learners	10%
Hispanic	3%	With Disabilities	12%
Asian	42%	Homeless	0%
American Indian	0%		
Two or More Races	1%		
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.



**Response Rates**

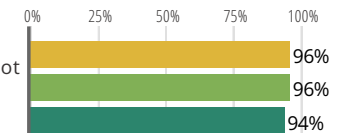
Students	-
Teachers	100%



## Student Attendance and Mobility

### Attendance Rate

Rate at which students are present at school, 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





# HALF DAY SCHOOL

## School Highlights

### Academic Courses

Choir, REACH Enrichment Model, General Art, General Music, Orchestra, 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, Conflict Resolution, Family Nights, Mentoring Program, Musical, Parent Associations, Student Council/Government

### School Personnel Resources

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

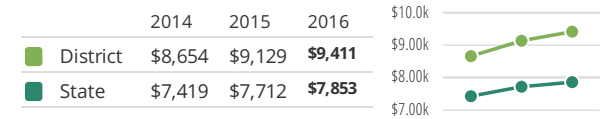
### School Awards

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

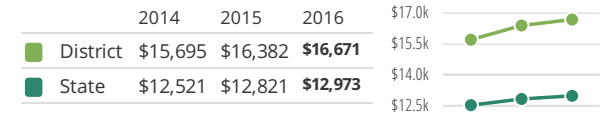
### Facilities

## 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

This school has had **1 principal(s)** over the past 6 years. In the last three years, an average of **91% of teachers** return to this school each year.

## FOR MORE INFORMATION

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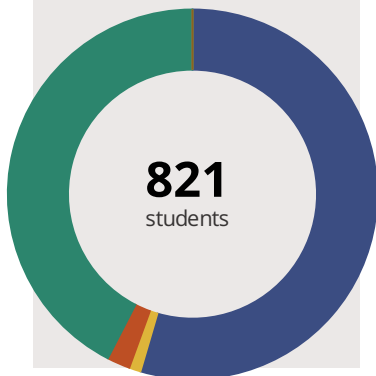
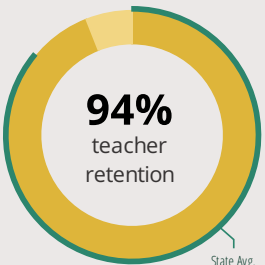
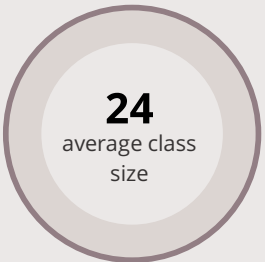
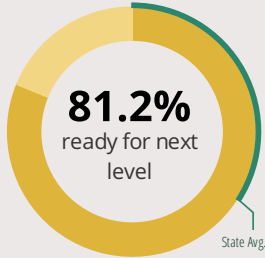
# DANIEL WRIGHT JR HIGH SCHOOL

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

Grades: 6-8  
District: LINCOLNSHIRE-PRAIRIEVIEW SD 103

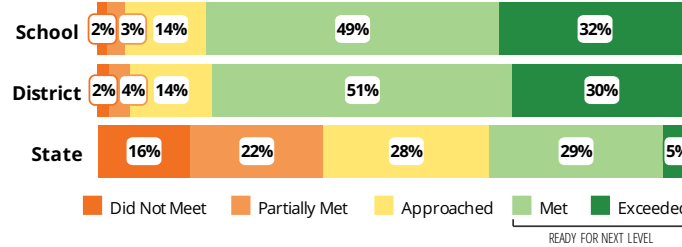
Principal: Mrs. Michelle Blackley  
Superintendent: Dr. Scott Warren

## FAST FACTS



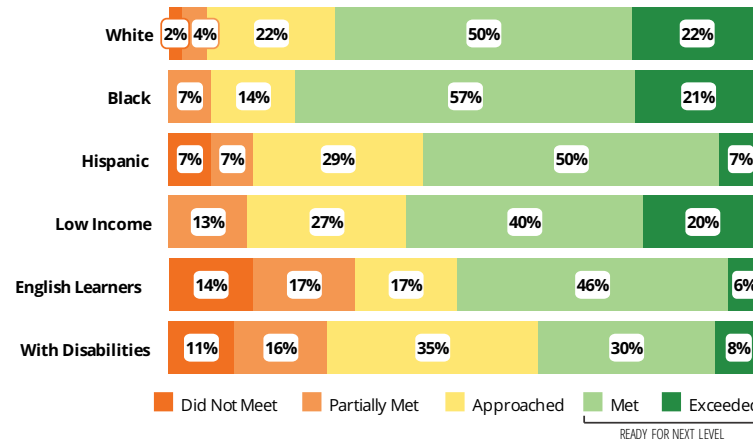
## Academic Success

All Illinois students in grades 3-8 take the PARCC assessment each year. High school students take the SAT in Math and English Language Arts.



## Success by Student Group

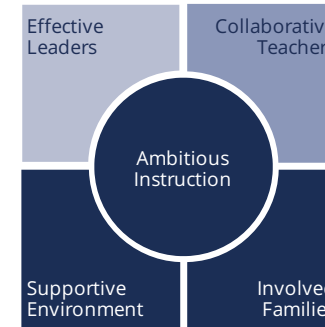
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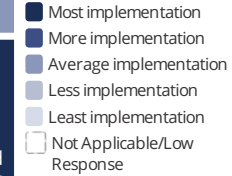
## Student Characteristics

White	54%	Low Income	1%
Black	1%	English Learners	3%
Hispanic	2%	With Disabilities	13%
Asian	42%	Homeless	0%
American Indian	0%		
Two or More Races	0%		
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.



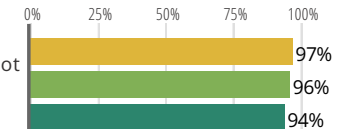
Response Rates	
Students	88%
Teachers	89%

- Less** Effective Leaders  
Do principals and teachers implement a shared vision for success?
- Average** Collaborative Teachers  
Do teachers collaborate to promote professional growth?
- Most** Ambitious Instruction  
Are the classes challenging and engaging?
- Most** 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 at school, 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

8-9th Grade Transition Workshops, After School Care, Chess Club, Conflict Resolution, Debate Team, Family Nights, Homework Club, Language Clubs, Mastor's, 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

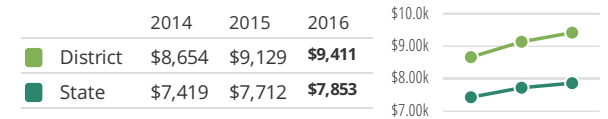
### School Personnel Resources

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

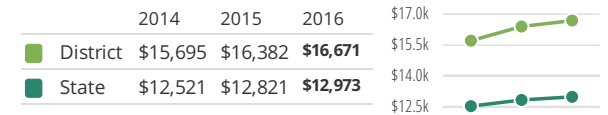
### Facilities

## District Finance

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## Educator Measures

This school has had **3 principal(s)** over the past 6 years. In the last three years, an average of **94% of teachers** return to this school each year.

## FOR MORE INFORMATION

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**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 14, 2017  
**Re:** School Fees Schedule for 2018-2019

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Attached are the current school fees for discussion, which is the same schedule you see in the Kindergarten memo. The pricing reflects the conversation you had in February of this year and our discussion regarding the Full Day Kindergarten program. The fees as presented reflect a CPI increase, the same as to what we plan to do for future Kindergarten fees.

## School Fees Schedule

	Increase from Prior year	CPI	
		2.0%	2.1%
		<b>2017-18</b>	<b>2018-19</b>
General Registration Fee			
Early Childhood		79.00	<b>81.00</b>
Half Day Kindergarten		79.00	<b>81.00</b>
Grade 1		158.00	<b>161.00</b>
Grade 2		158.00	<b>161.00</b>
Grade 3		158.00	<b>161.00</b>
Grade 4		158.00	<b>161.00</b>
Grade 5		158.00	<b>161.00</b>
Grade 6		158.00	<b>161.00</b>
Grade 7		158.00	<b>161.00</b>
Grade 8		158.00	<b>161.00</b>
Full Day Kindergarten	*	3,710.00	3,788.00
Community Peer		2,958.00	<b>3,020.00</b>

\* 6% increase over prior year



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
 From: Scott Warren  
 Date: November 9, 2017  
 Re: 2018-2019 and 2019-2020 School Calendar Draft 2

The second drafts of the 2018-2019 and 2019-2020 School Calendars are presented for the Board’s review. Incorporating the feedback from the Board at the October 24, 2017 Board meeting, for 2018-2019, the proposed dates for students will be August 20, 2018 for the first day of school and May 30, 2019 as the last day of school. For 2019-2020, August 19, 2019 is proposed for the first day of school and May 29, 2020 as the last day of school for students. The Committee recommends the following non-student attendance days as Teacher Inservice/work days:

2018-2019	2019-2020
August 21, 2018	August 19, 2019
August 22, 2018	August 20, 2019
November 26, 2018	December 2, 2019
November 27, 2018	December 3, 2019
January 7, 2019	January 6, 2020
March 1, 2019	March 3, 2020

The Teacher Inservice days are scheduled before school begins, after Thanksgiving and winter break, and after Casimir Pulaski Day to provide more consistency with the school week for students.

Due to the limitations of the State calendar system, evening Parent Teacher conferences need to be reported differently than they appear on the enclosed calendar. Fall Parent Teacher Conferences will occur on the following days:

**2018-2019**

November 15, 2018 will be a full day of school for students with conferences in the evening  
 November 19, 2018 will be a half-day of school for students with conferences in the afternoon and evening  
 November 20, 2018 will be a non-attendance day

**2019-2020**

November 21, 2019 will be a full day of school for students with conferences in the evening  
 November 25, 2019 will be a half-day of school for students with conferences in the afternoon and evening  
 November 26, 2019 will be a non-attendance day

The District has removed all religious holidays as non-attendance days and will be in session on those days.

The two late arrival days for each year are to be determined.

A discussion of the calendars will occur at the Board meeting.

**2018-2019 Proposed Public School Calendar for Lincolnshire-Prairieview SD 103, Draft, as of 11/6/2017**

Codes: X = attendance day; XHI, XHPT, XID, XDS, XHS, XHSW, XHIH, XHPH, XHSH = half attendance day; XH = holiday attendance waiver; FPT, FPTH, WFPT = full day parent teacher conference; FI, WFI, FIH = teacher inservice; PI, TI, TIH = parent/teacher institute; ED = emergency day; XED = proposed emergency day; HOL = holiday; NIA = not in attendance

**Total Days of Attendance:** 179 **Regular Day:** 8:30AM - 3:35PM **Instruct. Day Lgth:**

6 Hrs. 37 Mins.

July 2018							August 2018							September 2018						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
25	26	27	28	29	30	1	30	31	1	2	3	4	5	27	28	29	30	31	1	2
2	3	4 HOL	5	6	7	8	6	7	8	9	10	11	12	3 HOL	4 X	5 X	6 X	7 X	8	9
9	10	11	12	13	14	15	13	14	15	16 TI	17 TI	18	19	10 X	11 X	12 X	13 X	14 X	15	16
16	17	18	19	20	21	22	20 X	21 X	22 X	23 X	24 X	25	26	17 X	18 X	19 X	20 X	21 X	22	23
23	24	25	26	27	28	29	27 X	28 X	29 X	30 X	31 X	1	2	24 X	25 X	26 X	27 X	28 X	29	30
30	31	1	2	3	4	5	3	4	5	6	7	8	9	1	2	3	4	5	6	7

July Atnd: 0      Accum: 0      Aug Atnd: 10      Accum: 10      Sept Atnd: 19      Accum: 29

October 2018							November 2018							December 2018						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
24	25	26	27	28	29	30	29	30	31	1 X	2 X	3	4	26	27	28	29	30	1	2
1 X	2 X	3 X	4 X	5 X	6	7	5 X	6 X	7 X	8 X	9 X	10	11 HOL	3 X	4 X	5 X	6 X	7 X	8	9
8 HOL	9 X	10 X	11 X	12 X	13	14	12 X	13 X	14 X	15 X	16 X	17	18	10 X	11 X	12 X	13 X	14 X	15	16
15 X	16 X	17 X	18 X	19 X	20	21	19 XHS	20 FPT	21 NIA	22 HOL	23 NIA	24	25	17 X	18 X	19 X	20 X	21 X	22	23
22 X	23 X	24 X	25 X	26 X	27	28	26 NIA	27 NIA	28 X	29 X	30 X	1	2	24 NIA	25 HOL	26 NIA	27 NIA	28 NIA	29	30
29 X	30 X	31 X	1	2	3	4	3	4	5	6	7	8	9	31 NIA	1	2	3	4	5	6

Oct Atnd: 22      Accum: 51      Nov Atnd: 16      Accum: 67      Dec Atnd: 15      Accum: 82

January 2019							February 2019							March 2019						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
31	1 HOL	2 NIA	3 NIA	4 NIA	5	6	28	29	30	31	1 X	2	3	25	26	27	28	1 TI	2	3
7 TI	8 X	9 X	10 X	11 X	12	13	4 X	5 X	6 X	7 X	8 X	9	10	4 HOL	5 X	6 X	7 X	8 X	9	10
14 X	15 X	16 X	17 X	18 X	19	20	11 X	12 X	13 X	14 X	15 X	16	17	11 X	12 X	13 X	14 X	15 X	16	17
21 HOL	22 X	23 X	24 X	25 X	26	27	18 NIA	19 X	20 X	21 X	22 X	23	24	18 X	19 X	20 X	21 X	22 X	23	24
28 X	29 X	30 X	31 X	1	2	3	25 X	26 X	27 XHS	28 FPT	1	2	3	25 NIA	26 NIA	27 NIA	28 NIA	29 NIA	30	31
4	5	6	7	8	9	10	4	5	6	7	8	9	10	1	2	3	4	5	6	7

Jan Atnd: 17      Accum: 99      Feb Atnd: 18      Accum: 117      Mar Atnd: 14      Accum: 131

April 2019							May 2019							June 2019						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
25	26	27	28	29	30	31	29	30	1 X	2 X	3 X	4	5	27	28	29	30	31	1	2
1 X	2 X	3 X	4 X	5 X	6	7	6 X	7 X	8 X	9 X	10 X	11	12	3 XED	4 XED	5 XED	6 XED	7	8	9
8 X	9 X	10 X	11 X	12 X	13	14	13 X	14 X	15 X	16 X	17 X	18	19	10	11	12	13	14	15	16
15 X	16 X	17 X	18 X	19 X	20	21	20 X	21 X	22 XHS	23 X	24 X	25	26	17	18	19	20	21	22	23
22 X	23 X	24 X	25 X	26 X	27	28	27 HOL	28 X	29 X	30 XHI	31 XED	1	2	24	25	26	27	28	29	30
29 X	30 X	1	2	3	4	5	3	4	5	6	7	8	9	1	2	3	4	5	6	7

Apr Atnd: 22      Accum: 153      May Atnd: 22      Accum: 175      June Atnd: 4      Accum: 179

**2018-2019 Lincolnshire-Prairieview SD 103 as of 11/6/2017**

**Calendar Legend - Totals for the Year**

Calendar Code	Code Description	No. of Days	Totals
X	Pupil Attendance Day	170	
XHI	Half-Day In-service	1	
XHS	Half-Day School Improvement Program	3	
XED	Emergency Day-Proposed	5	
			Total Attendance Days: 179
FPT	Full-Day Parent/Teacher Conference	2	
TI	Teacher Institute/Workshop	4	
			Total Calendar Days: 185
HOL	Holiday	10	
NIA	Not in Attendance	18	

**PT /In-Service/School Improv./Act of God/Interrupted Days/Delayed Start-Explanations**

School Begin Date:  School End Date:   
 Regular Day:  Instruct. Day Lgth:

Cal. Date	Cal. Code	Code Descr.	Student Attend.	Activity Time	Brief Explanation for Activity or School Closing
11/19/2018	XHS	Half-Day School Improvement Program	8:30AM 11:30AM	12:10PM 3:35PM	Parent Teacher conferences in the afternoon.
11/20/2018	FPT	Full-Day Parent/Teacher Conference		5:00PM 8:00PM	Parent Teacher conferences the previous evening from 5:00 pm to 8:00 pm.
02/27/2019	XHS	Half-Day School Improvement Program	8:30AM 11:30AM	1:00PM 8:00PM	Parent Teacher conferences in the afternoon.
02/28/2019	FPT	Full-Day Parent/Teacher Conference		1:00PM 8:00PM	Parent Teacher conferences the previous evening from 1-8 p.m.
05/22/2019	XHS	Half-Day School Improvement Program	8:30AM 11:30AM	12:10PM 3:35PM	Student attendance in the am, teacher inservice in the pm.
05/30/2019	XHI	Half-Day In-service	8:30AM 11:30AM	12:10PM 3:35PM	Student attendance in the am, teacher inservice in the pm.

**2019-2020 Proposed Public School Calendar for Lincolnshire-Prairieview SD 103, Draft, as of 11/6/2017**

Codes: X = attendance day; XHI, XHPT, XID, XDS, XHS, XHSW, XHIH, XHPH, XHSH = half attendance day; XH = holiday attendance waiver; FPT, FPTH, WFPT = full day parent teacher conference; FI, WFI, FIH = teacher inservice; PI, TI, TIH = parent/teacher institute; ED = emergency day; XED = proposed emergency day; HOL = holiday; NIA = not in attendance

**Total Days of Attendance:** 179 **Regular Day:** 8:30AM - 3:35PM **Instruct. Day Lgth:**

6 Hrs. 37 Mins.

July 2019							August 2019							September 2019						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
24	25	26	27	28	29	30	29	30	31	1	2	3	4	26	27	28	29	30	31	1
1	2	3	4 HOL	5	6	7	5	6	7	8	9	10	11	2 HOL	3 X	4 X	5 X	6 X	7	8
8	9	10	11	12	13	14	12	13	14	15 TI	16 TI	17	18	9 X	10 X	11 X	12 X	13 X	14	15
15	16	17	18	19	20	21	19 X	20 X	21 X	22 X	23 X	24	25	16 X	17 X	18 X	19 X	20 X	21	22
22	23	24	25	26	27	28	26 X	27 X	28 X	29 X	30 X	31	1	23 X	24 X	25 X	26 X	27 X	28	29
29	30	31	1	2	3	4	2	3	4	5	6	7	8	30 X	1	2	3	4	5	6

July Atnd: 0      Accum: 0      Aug Atnd: 10      Accum: 10      Sept Atnd: 20      Accum: 30

October 2019							November 2019							December 2019						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	1 X	2 X	3 X	4 X	5	6	28	29	30	31	1 X	2	3	25	26	27	28	29	30	1
7 X	8 X	9 X	10 X	11 X	12	13	4 X	5 X	6 X	7 X	8 X	9	10	2 NIA	3 NIA	4 X	5 X	6 X	7	8
14 HOL	15 X	16 X	17 X	18 X	19	20	11 HOL	12 X	13 X	14 X	15 X	16	17	9 X	10 X	11 X	12 X	13 X	14	15
21 X	22 X	23 X	24 X	25 X	26	27	18 X	19 X	20 X	21 X	22 X	23	24	16 X	17 X	18 X	19 X	20 X	21	22
28 X	29 X	30 X	31 X	1	2	3	25 XHS	26 FPT	27 NIA	28 HOL	29 NIA	30	1	23 NIA	24 NIA	25 HOL	26 NIA	27 NIA	28	29
4	5	6	7	8	9	10	2	3	4	5	6	7	8	30 NIA	31 NIA	1	2	3	4	5

Oct Atnd: 22      Accum: 52      Nov Atnd: 16      Accum: 68      Dec Atnd: 13      Accum: 81

January 2020							February 2020							March 2020						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31	1 NIA	2 NIA	3 NIA	4	5	27	28	29	30	31	1	2	24	25	26	27	28	29	1
6 TI	7 X	8 X	9 X	10 X	11	12	3 X	4 X	5 X	6 X	7 X	8	9	2 HOL	3 TI	4 X	5 X	6 X	7	8
13 X	14 X	15 X	16 X	17 X	18	19	10 X	11 X	12 HOL	13 X	14 X	15	16	9 X	10 X	11 X	12 X	13 X	14	15
20 HOL	21 X	22 X	23 X	24 X	25	26	17 X	18 X	19 X	20 X	21 X	22	23	16 X	17 X	18 X	19 X	20 X	21	22
27 X	28 X	29 X	30 X	31 X	1	2	24 X	25 X	26 X	27 XHS	28 FPT	29	1	23 X	24 X	25 X	26 X	27 X	28	29
3	4	5	6	7	8	9	2	3	4	5	6	7	8	30 NIA	31 NIA	1	2	3	4	5

Jan Atnd: 18      Accum: 99      Feb Atnd: 18      Accum: 117      Mar Atnd: 18      Accum: 135

April 2020							May 2020							June 2020						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31	1 NIA	2 NIA	3 NIA	4	5	27	28	29	30	1 X	2	3	25	26	27	28	29	30	31
6 X	7 X	8 X	9 X	10 X	11	12	4 X	5 X	6 X	7 X	8 X	9	10	1 XED	2 XED	3 XED	4 XED	5 XED	6	7
13 X	14 X	15 X	16 X	17 X	18	19	11 X	12 X	13 X	14 X	15 X	16	17	8	9	10	11	12	13	14
20 X	21 X	22 X	23 X	24 X	25	26	18 X	19 X	20 XHS	21 X	22 X	23	24	15	16	17	18	19	20	21
27 X	28 X	29 X	30 X	1	2	3	25 HOL	26 X	27 X	28 X	29 XHI	30	31	22	23	24	25	26	27	28
4	5	6	7	8	9	10	1	2	3	4	5	6	7	29	30	1	2	3	4	5

Apr Atnd: 19      Accum: 154      May Atnd: 20      Accum: 174      June Atnd: 5      Accum: 179

**2019-2020 Lincolnshire-Prairieview SD 103 as of 11/6/2017****Calendar Legend - Totals for the Year**

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Cal. Date	Cal. Code	Code Descr.	Student Attend.	Activity Time	Brief Explanation for Activity or School Closing
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## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
 From: RJ Bialk  
 Date: November 9, 2017  
 Re: 1:1 Participation Options for SY 2018-2019

### 1:1 Participation Options for SY 2018-2019

Our registration group is meeting to discuss registration for the 2018-2019 school year. Our goal is to open registration by April 9th, 2018, a few weeks earlier than last year’s May 8th registration opening. A big component of our registration process is the *1:1 Participation Options*. I have outlined below the progression of our *1:1 Participation Options*...

	<b>Rent</b>	<b>Rent-to-Own</b>	<b>Bring Your Own (BYO)</b>
<b>2015-2016</b>	Grades 1&2 = \$125 (pilot) Grades 3-8 = \$150	Grades 1-8, \$600	Minimum iPad 2 (2011-2014)
<b>2016-2017</b>	Grades 1&2 = \$125 Grades 3-8 = \$150	Grades 1-8, \$495	Minimum iPad 4 (2012-2014)
<b>2017-2018</b>	Grades 1&2 = \$115 Grades 3-8 = \$140	(removed)	Minimum iPad Air (2013-2016)
<b>2018-2019</b>	<i>Grades 1-8 = \$100 (device cycle 1-4, 5-8)</i>	<i>n/a</i>	<i>(remove)</i>

*\*Recommended*

The above recommendation takes into account a number of factors pertaining to how iPads are used in the classrooms. By charging a consistent *\$100 Technology Fee*, we can provide one device for each child in 1st grade and 5th grade. The device will stay with the student in a 4-year cycle, after which the device will become property of the family. After the 4-year cycle, families will be provided an opportunity to sell their device to a 3rd party vendor for a ‘market’ rate. This will allow the District to manage all devices consistently. It will significantly reduce the inequalities and recurring possibility of strain on classroom instruction. It will reduce the burden on BYO families to purchase and maintain apps across grade levels. It will also allow District security and management policies to be applied for all families, not just those who choose to “Rent”.



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: RJ Bialk  
Date: November 9, 2017  
Re: 1:1 Review Committee Discussion

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### 1:1 Review Committee Discussion

Our District Technology Committee met to review the parameters of our 1:1 Review Committee. Below are some of the specifics we would like to apply.

- **Timeline** - November 15th through January 31st
- **Stakeholders** - Technology Department staff, Faculty, Administration, School Board representatives  
Parents/Guardians, Student representatives
- **Platform** - Primarily electronic (web-based surveys, website as an information hub, email feedback options, etc.)
- **Vision Meeting (Parent Feedback)** - Tuesday, December 12th or Wednesday, December 20th - 6:15-7:30 p.m.
- **Final Feedback to the Board** - February 6th COW Meeting
- **Changes/Updates deadline for inclusion in Returning Student Registration** - March 20th Regular Board Meeting



**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 14, 2017  
**Re:** Student Activity Budgets

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Attached are the Activity Budgets for review that were turned in by the various clubs. Some were filled in by hand and scanned to us while others filled out the form digitally that I sent to them. We are still working with them to clean up items, get clarity on requests, and moving items (some had put in expenses under the revenue line items). We eventually will fill in objects as we go, such as how much was collected for a group and known expenses as they come due.

## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: Chess Club      Advisor: Doug Steffens  
 Building: Daniel Wright  
 Activity Purpose: \_\_\_\_\_

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
2. _____	
3. _____	
4. _____	
5. _____	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. State Tournament Peoria, Hotel	\$275.00
2. Micellaneous materials costs (varies year to year; sometimes nothing, sometimes more expensive equipment)	\$250.00
3. Travel reim @ 182*2*.535	\$194.74
4. Entrance fees	\$270.00
5. Food reim @ \$25/day	\$50.00
<b>Total Estimated Expenditures</b>	<b>\$ 1,039.74</b>

**Ending Balance:    \$            (1,039.74)**

Activity Advisor: Doug Steffens      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

**Lincolnshire School District #103**

**Student Activity Budget 2017-2018 School Year**

Activity / Account Name: DW Newspaper      Advisor: Emma Bosley  
 Building: DW  
 Activity Purpose: Student-led newspaper

**Proposed Activity Budget**

**Estimated Receipts:**

	<i>Description</i>	<i>Amount</i>
1.	<u>Budget not required.</u>	<u>0</u>
2.		
3.		
4.		
5.		
<b>Total Estimated Receipts</b>		\$ <u>0</u> -

**Estimated Expenditures:**

	<i>Description</i>	<i>Amount</i>
1.		
2.		
3.		
4.		
5.		
<b>Total Estimated Expenditures</b>		\$ -

**Ending Balance:** \$ -

Activity Advisor: \_\_\_\_\_      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_

**Lincolnshire School District #103**  
**Student Activity Budget 2017-2018 School Year**

Activity / Account Name: Scholastic Bowl      Advisor: Emma Bosley  
 Building: DW  
 Activity Purpose: Competitive academic team

Proposed Activity Budget

**Estimated Receipts:**

	Description	Amount
1.	Potential Northwestern Jr. Wildcat Tournament	180.00
2.	Potential Barrington Invitational Tournament	150.00
3.		
4.		
5.		
<b>Total Estimated Receipts</b>		<b>\$330.00 -</b>

**Estimated Expenditures:**

	Description	Amount
1.		
2.		
3.		
4.		
5.		
<b>Total Estimated Expenditures</b>		<b>\$ -</b>

**Ending Balance:** \$ -

Activity Advisor: \_\_\_\_\_      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_

\*We have not committed to attending either of these events yet. A decision will be made this Spring.

**Lincolnshire School District #103  
Student Activity Budget 2017-2018 School Year**



Activity / Account Name:

Soccer

Advisor:

Doug Stephens / Caitlyn Raguet

Building:

Daniel Wright

Activity Purpose:

Proposed Activity Budget

**Estimated Receipts:**

	<i>Description</i>	<i>Amount</i>
1.	<u>NONE</u>	
2.		
3.		
4.		
5.		
<b>Total Estimated Receipts</b>		<b>\$ -</b>

**Estimated Expenditures:**

	<i>Description</i>	<i>Amount</i>
1.	<u>NONE</u>	
2.		
3.		
4.		
5.		
<b>Total Estimated Expenditures</b>		<b>\$ -</b>

184

Activity Advisor:

Doug Stephens

Principal:

**Ending Balance:** \$ -

Activities Director:

Kristine Pickett

Treasurer:

Superintendent:

Approved by Board of Education on:

**Lincolnshire School District #103**  
**Student Activity Budget 2017-2018 School Year**



Activity / Account Name: Track & Field Advisor: \_\_\_\_\_  
 Building: \_\_\_\_\_  
 Activity Purpose: \_\_\_\_\_

**Proposed Activity Budget**

**Estimated Receipts:**

	Description	Amount
1.	Sectional Entry fees	80.00
2.		
3.	State Entry Fees (Haven't had to go so far)	80.00
4.	State Lodging for 2 coaches 2 nights	275.00
5.	Food 2 coaches 2 days	50.00
<b>Total Estimated Receipts</b>		<b>\$ 1125.00</b>

*CAH Expense to Keosauqua then back 2  
 180 miles 360 round trip 360 x 53.5*

**Estimated Expenditures:**

	Description	Amount
1.		
2.		
3.		
4.		
5.		
<b>Total Estimated Expenditures</b>		<b>\$ -</b>

677.60

Activity Advisor: Doug Steffen Amanda WAZ Principal: \_\_\_\_\_  
 Activities Director: Kristine Kichert Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_  
 Approved by Board of Education on: \_\_\_\_\_

185

only fees we have incurred in past were sectional. No kids have gone down state.

## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: Rubik's Cube Club      Advisor: Beno  
 Building: Daniel Wright  
 Activity Purpose: SEL

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1. Fall RevTrak activity fee \$25 x 24 students = 400	\$600.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 600.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. 3 official time keeping devices 3 x \$30 (one time expense)	\$90.00
2. Stipend \$250	\$250.00
<b>Total Estimated Expenditures</b>	<b>\$ 340.00</b>

**Ending Balance:    \$            260.00**

Activity Advisor: Steve Beno      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year

Activity / Account Name: Science Fair Advisor: Cheifetz/Beno/Kantor/Namkung  
 Building: Daniel Wright  
 Activity Purpose: \_\_\_\_\_

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1. Fall RevTrak activity fee \$25 x 16 students = 400	\$400.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 400.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. IJAS registration fee \$75	\$75.00
2. Micellaneous materials costs (varies year to year; sometimes nothing, sometimes more expensive equipment)	\$500.00
3. Student presentation boards \$10 x 20	\$200.00
4. Stipend \$1430 x 4	\$5,720.00
5. Travel expenses for 4 staff to attend IJAS State Science Fair (hotel \$150x4?, food for 1 night plus 1 day \$50x4?,	\$1,184.00
<b>Total Estimated Expenditures</b>	<b>\$ 7,679.00</b>

**Ending Balance: \$ (7,279.00)**

Activity Advisor: Cheryl Cheifetz Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_ Treasurer: \_\_\_\_\_

Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: Girls Volleyball 7th and 8th Grade      Advisor: Lyman, Joneikis, Cummings, McCaffer  
 Building: Daniel Wright  
 Activity Purpose: \_\_\_\_\_

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	\$0.00
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. Parents provided with a link to go online to purchase team apparel from a vendor	
2.	
3.	
4.	
5.	\$0.00
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance:    \$                    -**

Activity Advisor: \_\_\_\_\_      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_

Superintendent: \_\_\_\_\_  
 Approved by Board of Education on: \_\_\_\_\_



## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: 8th Grade Boys Volleyball      Advisor: Joneikis & McCaffer  
 Building: Daniel Wright  
 Activity Purpose: Basketball

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1. Team T-Shirt: parents provided with a link to go online to purchase team apparel from a vendor	\$7.00-\$17.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance:    \$                    -**

Activity Advisor: Joneikis and McCaffer      Principal: \_\_\_\_\_  
 Activities Director: Rickert      Treasurer: \_\_\_\_\_

Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_



**Lincolnshire School District #103**  
**Student Activity Budget 2017-2018 School Year**



Activity / Account Name: Chess CLUB Daniel Wright Advisor: Doug Steffens  
 Building: Daniel Wright  
 Activity Purpose: \_\_\_\_\_

**Proposed Activity Budget**

**Estimated Receipts:**

Description
1. _____
2. _____
3. _____
4. _____
5. _____
<b>Total Estimated Receipts</b>

**Estimated Expenditures:**

Description	
1. State tournament Peoria, IL Hotel 2 nights	275.00
2. Car miles 182miles x 2 x 53.5 =	194.74
3. Player entrance fees \$15 per player x 18 possible last year I think 12	270.00
4. Food for coach \$25 a day max x 2	50.00
5. Chess Equipment boards, clock,	250.00
<b>Total Estimated Expenditures</b>	<b>1039.74</b>

**Ending Balance:**

Activity Advisor: Doug Steffens Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_ Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

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## Lincolnshire School District #103 Student Activity Budget 2017-2018 School Year



Activity / Account Name: CROSS COUNTRY Advisor: Luke Jones  
 Building: DANIEL WRIGHT  
 Activity Purpose: Athletic Competition

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1.	\$0.00
2. Parent's have the opportunity to purchase team apparell from a outside vendor.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1.	\$0.00
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance: \$ -**

Activity Advisor: Luke Jones Principal: Michelle Blackley  
 Activities Director: Kristine Rickert Treasurer: \_\_\_\_\_

Superintendent: Scott Warren

Approved by Board of Education on: \_\_\_\_\_



# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: Orchestra      Advisor: Kelsey Buffa  
 Building: Daniel Wright  
 Activity Purpose: \_\_\_\_\_

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
No Additional Budget Required	
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance:    \$                    -**

Activity Advisor: Kelsey Buffa      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_



# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: 6th Grade Robotics      Advisor: Frantom / Cheifetz  
 Building: DW  
 Activity Purpose: To learn how to build and program Lego Mindstorms robots

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1. Fall Revtrak fees \$25 x 24 students = 600	\$600.00
2 Spring Revtrak fees \$25 x 20 = \$500	\$500.00
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 1,100.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. Miscellaneous replacement parts	\$200.00
2. Stipends: Fall & Spring Session = \$1060 x 2	\$2,120.00
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ 2,320.00</b>

**Ending Balance:    \$                    (1,220.00)**

Activity Advisor: Kirsten Frantom      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: 6th and 7/8 Math Teams      Advisor: 6th: Frantom/Namkung 7/8: Nusbaum  
 Building: DW  
 Activity Purpose: To extend and enrich students in mathematics

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1 Revtrak Registrations (25 x ~80 = 2,000)	\$2,000.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 2,000.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1 Contests: Math Olympiads	\$220.00
2 Contests: Continental Mathematics League	\$175.00
3 Contests: Illinois Mathematics League	\$120.00
4 Contests: American Mathematics Competitions	\$240.00
5.	
<b>Total Estimated Expenditures</b>	<b>\$ 755.00</b>

**Ending Balance:    \$                    1,245.00**

Activity Advisor: Kirsten Frantom      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: Science Bowl      Advisor: Hafner/Kantor  
 Building: DW  
 Activity Purpose: Science Bowl competition

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
Car building materials	\$250.00
Science study resources	\$200.00
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 450.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance:    \$                    450.00**

Activity Advisor: \_\_\_\_\_ Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_ Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: Spelling Bee      Advisor: Athena Sotos  
 Building: Daniel Wright and Half Day  
 Activity Purpose: Spelling Bee

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
Scrippt's Spelling Bee Building registration for Half Day	\$151.00
Scrippt's Spelling Bee Building registration for Daniel Wright	\$151.00
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 302.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance:    \$                    302.00**

Activity Advisor: Athena Sotos      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_



## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: National Geographic Bee      Advisor: Alissa Lyman  
 Building: Daniel Wright  
 Activity Purpose: National Geographic Bee competition

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. Registration fee for National Geographic Bee	\$120.00
2. Potential travel to state competition if advancing to state competition (mileage)	?
3. Potential travel to Washington, D.C. if advancing to national competition (airfare, hotel, transportation, meals, etc.)	?
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ 120.00</b>

**Ending Balance:    \$                    (120.00)**

Activity Advisor: Alissa Lyman      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

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## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: NJHS Advisor: Vincent  
 Building: Daniel Wright  
 Activity Purpose: The purpose of this organization shall be to create

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. Membership	\$385.00
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ 385.00</b>

**Ending Balance: \$ (385.00)**

Activity Advisor: Erinn Vincent Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_ Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

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# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: Science Olympiad      Advisor: Duffy  
 Building: Daniel Wright  
 Activity Purpose: \_\_\_\_\_

### Proposed Activity Budget

**Estimated Receipts:**

	<i>Description</i>	<i>Amount</i>
1.		
2.		
3.		
4.		
5.		
<b>Total Estimated Receipts</b>		<b>\$ -</b>

**Estimated Expenditures:**

	<i>Description</i>	<i>Amount</i>
1	Travel	\$400.00
2	Hotel	\$800.00
3	Coaches Clinic X 5	\$425.00
4	materials for events	\$2,000.00
5.		
<b>Total Estimated Expenditures</b>		<b>\$ 3,625.00</b>

**Ending Balance:    \$                    (3,625.00)**

Activity Advisor: Zack Duffy      Principal: \_\_\_\_\_

Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_

Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: \_\_\_\_\_ Advisor: Lauren Lenzani

Building: Spraue

Activity Purpose: Yearbook

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
Poster Boards for Advertising	\$10.00
Stickers and paint for posters	\$30.00
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 40.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
Poster boards	\$10.00
Stickers and Paint for posters	\$30.00
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ 40.00</b>

**Ending Balance: \$ -**

Activity Advisor: Lauren Lenzini Principal: Ann Hofmeier

Activities Director: \_\_\_\_\_ Treasurer: \_\_\_\_\_

Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: Student Council      Advisor: Katie Snowden and Lauren Gettleman  
 Building: Daniel Wright JHS  
 Activity Purpose: Student Service Organization

### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
We fund raise for our budget and use that money for our charity projects during the school year.	\$0.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
N/A The district doesn't pay for anything for Student Council. We fund our organization.	\$0.00
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance:**      \$                      -

Activity Advisor: Katie Snowden and Lauren Gettleman      Principal: Michelle Blackley  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: Dr. Scott Warren

Approved by Board of Education on: \_\_\_\_\_

**Lincolnshire School District #103  
Student Activity Budget 2017-2018 School Year**



Activity / Account Name: Cheer and Poms Spirit Team Advisor: Mary Campbell and Lauren Tartamella  
 Building: Daniel Wright  
 Activity Purpose: Athletic Competition

**Proposed Activity Budget**

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1. Parents have the opportunity to purchase from an outside vendor	\$0.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ -</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1.	
2.	
3.	
4.	
5.	
<b>Total Estimated Expenditures</b>	<b>\$ -</b>

**Ending Balance: \$ -**

Activity Advisor: Mary Campbell and Lauren Tartamella Principal: \_\_\_\_\_  
 Activities Director: Kristine Rickert Treasurer: \_\_\_\_\_

Superintendent: Scott Warren  
 Approved by Board of Education on: \_\_\_\_\_

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## Lincolnshire School District #103

### Student Activity Budget 2017-2018 School Year

Activity / Account Name: Musical 10-1190-490      Advisor: Clarín, Tartamella, Nach  
 Building: DW (Additional Sponsorship HD)  
 Activity Purpose: To Produce the Annual Musical

#### Proposed Activity Budget

**Estimated Receipts:**

<i>Description</i>	<i>Amount</i>
1. Original Amount of Budget as given by Dan Stanley	\$3,000.00
2.	
3.	
4.	
5.	
<b>Total Estimated Receipts</b>	<b>\$ 3,000.00</b>

**Estimated Expenditures:**

<i>Description</i>	<i>Amount</i>
1. Musical ShowKit, Licensing, and Materials	\$1,000.00
2. Stage Materials for Set Design	\$500.00
3. Costuming	\$500.00
4. Additional Sound and Light/Tech Needs	\$750.00
5. Props, Advertising, Posters, additional incidentals	\$250.00
<b>Total Estimated Expenditures</b>	<b>\$ 3,000.00</b>

**Ending Balance:    \$                    -**

Activity Advisor: Ryan Clarin, Lauren Tartamella, Amanda Nach      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_

# Lincolnshire School District #103

## Student Activity Budget 2017-2018 School Year



Activity / Account Name: Wright Way Club      Advisor: Amanda Toomey, Jackie Solway, Ioana Ligdas  
 Building: Daniel Wright  
 Activity Purpose: A peer leadership club for 7th and 8th graders

### Proposed Activity Budget

**Estimated Receipts:**

	<i>Description</i>	<i>Amount</i>
1.		
2.		
3.		
4.		
5.		
<b>Total Estimated Receipts</b>		<b>\$ -</b>

**Estimated Expenditures:**

	<i>Description</i>	<i>Amount</i>
	Annual Activity Budget	\$1,000.00
2.		
3.		
4.		
5.		
<b>Total Estimated Expenditures</b>		<b>\$ 1,000.00</b>

**Ending Balance:    \$                    (1,000.00)**

Activity Advisor: Amanda Toomey, Jackie Solway, Ioana Ligdas      Principal: \_\_\_\_\_  
 Activities Director: \_\_\_\_\_      Treasurer: \_\_\_\_\_  
 Superintendent: \_\_\_\_\_

Approved by Board of Education on: \_\_\_\_\_



## **Lincolnshire-Prairie View School District 103**

Memo

To: Board of Education  
From: Scott Warren  
Date: November 8, 2017  
Re: 103 Club Staffing Request

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The changes to the start/ending times in the District as well as the shift of 5<sup>th</sup> grade to Half Day School have shifted the needs for the 103 Club program. The District is requesting to add two full-time associate positions and reduce one part-time position to adjust to these changes. A report and analysis are provided for the Board's review.



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: Scott Warren  
Date: November 9, 2017  
Re: 103 Club Program Change Report

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### 103 Club Program Change

103 Club provides childcare for our K-5th grade students before and after school starting at 6:30 a.m. and ending at 6:30 p.m. The 103 Club program offers activities such as sports, arts and crafts, science, homework help as well as a healthy snack. It is a choice based program but encourages all children to participate. The program is staffed by caring, experienced professionals.

The changes in the starting and ending times at Sprague and the move of 5th grade to Half Day School have provided some needed shifts in the program. Currently, the morning program is open only at Sprague. Students who are in grades 3-5 are dropped off by their parents or guardians in the morning and then are transported at 8:15 a.m. by bus to Half Day. This structure means that our Half Day students are spending about 45 minutes of their 103 Club time on a bus everyday instead of participating in activities. In addition, with Band and Orchestra occurring at Half Day three days a week before school, we have needed to provide an additional bus to transport students leaving Sprague at 7:45 a.m. to arrive on time at Half Day.

The District relies on high school students from Stevenson to staff the program in the afternoon. With the earlier ending time at Sprague (2:45 p.m.) and the later ending time at Stevenson (3:30 p.m.), high school students are unable to arrive at Sprague for at least one hour after Stevenson's day ends. Additionally, with the earlier ending time at Sprague and the later ending time at Daniel Wright (3:35 p.m.), associates who are employed for 103 Club are also arriving later in the afternoon, causing coverage issues. The time shifts have caused a shortage in the available staff who are available to work in the afternoons.

With the time changes and the 5th grade shift to Half Day, we have found the following:

1. More students are participating in the afternoon 103 Club, needing additional staffing
2. Fewer students are participating at Sprague in the morning, requiring less staffing
3. Safety is an issue due to lack staff support in the afternoons
4. Inability to provide differentiated supervision with limited staff (all students must participate in one activity instead of providing smaller group games, homework help, etc.)
5. Associates we are currently employing are working overtime to fill positions
6. Half Day students are spending time on the bus instead of participating in activities

**Ratios**

Maintaining appropriate student to staff ratios is important to provide the necessary coverage for our student activities and safety. District 103 has worked to provide a 10:1 student to staff ratio. The reality is closer to 13:1. The 10:1 ratio allows 103 Club to provide homework help, small group games, large group games, and care for students individually as needed without sacrificing coverage for the rest of the students.

**Historic Attendance (totals including a.m. and p.m.)**

103 Club has increased attendance annually with 20-30 more students participating over the previous year. The chart below shows the enrollment levels for the past 5 years. Students participate in the program between 1-5 days per week.

	<b>Sprague-students enrolled</b>	<b>Half Day-Students enrolled</b>	<b>DW-students (5th grade)</b>	<b>Totals (a.m. and p.m.)</b>
2012-13	102	65	8	175
2013-14	112	73	11	196
2014-15	116	78	17	211
2015-16	141	78	13	232
2016-17	160	87	15	262
2017-18	151	130	0 - all at HD	281

The following chart provides a typical attendance week in October 2017 at Sprague and Half Day for both a.m. and p.m.

<b>October 2017 – one week</b>	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
Sprague AM	24	26	22	22	22
Sprague PM	122	126	119	113	108
Half Day AM	33	34	32	33	30
Half Day PM	82	78	82	80	70

### **Current Staffing**

The current staffing plan for 103 Club provides one Director who oversees the program. There is an Assistant Director who also provides oversight assistance as well as coverage for students at Sprague in the morning and Half Day in the afternoon. Three full-time associates work with students, but do not oversee the program or supervise part time staff. With our current staffing, the Director stays at Sprague and is unable to move between the two sites for supervision, as there is not enough staffing coverage for her to leave Sprague to observe operations at Half Day. Although the part time positions indicated in the chart would provide adequate staffing, not all positions are able to be filled.

<b>Current Staffing</b>	<b>Full Time</b>	<b>Part Time</b>
Director	1	0
Assistant Director	1	0
Associate (FT)	3	0
Associates (a.m) SP	0	0
Associates (p.m.) SP	0	7 (depending on day) *not including students needing 1:1 support
Associates (a.m.) HD	0	0
Associates (p.m.) HD	0	5 (depending on day) *not including students needing 1:1 support
<b>Total</b>	<b>5</b>	<b>12</b>

### Staffing Changes

To alleviate coverage issues at both Sprague and Half Day, we are requesting to add one full-time site supervisor to oversee the daily operations at Sprague so the Director can travel to oversee the entire program, and one full-time associate to work at Half Day in the morning and Sprague in the afternoon, and reduce one part-time associate position. An increase of two full-time staff members provides stability and reliability to the program as these individuals would be available on a daily basis.

<b>Future Staffing</b>	<b>Full Time</b>	<b>Part Time</b>
Director	1	0
Assistant Director	1	0
Site Supervisor	+1	0
Associate (FT)	4 (+1)	0
Associates (a.m.) SP	0	0
Associates (p.m.) SP	0	6 (-1) - *not including students needing 1:1 support
Associates (a.m.) HD	0	0
Associates (p.m.) HD	0	5 (depending on day) *not including students needing 1:1 support
<b>Total</b>	<b>7</b>	<b>11</b>
<b>Total Change</b>	<b>+2</b>	<b>-1</b>

### Financial Analysis

103 Club has been a stand-alone program operated on a fee-only basis. Fees charged cover the entire cost of the program. Every year, 103 Club has been a revenue positive operation. The program will continue to be a positive revenue generator for the district with the addition of two full-time positions. The chart on the next page provides a financial analysis of the current and proposed program.

103 CLUB FINANCIAL ANALYSIS

Historical Analysis			
	Revenue	Expenses	Amount Over (under)
2012-13	\$402,566	\$300,263	\$102,303
2013-14	\$403,828	\$287,805	\$116,023
2014-15	\$455,724	\$244,292	\$211,432
2015-16	\$509,488	\$284,355	\$225,133
2016-17	\$565,150	\$298,685	\$266,465

2017-18	Budgeted Revenue	Budgeted Expenses	Amount Over (under)
	\$500,000	\$300,200	\$199,800

2017-18	Budgeted Salaries	Budgeted Benefits	Budgeted Supplies/Services
	\$220,000	\$38,200	\$42,000

	Salary Cost per Staff	Total Salary Cost
Director	\$67,749	\$67,749
Assistant Director	\$23,520	\$23,520
Site Supervisors	\$0	\$0
Associates FT	\$16,734	\$50,202
Associates PT	\$6,544	\$78,529
<b>Subtotal</b>		<b>\$220,000</b>

	Benefit Cost per Staff	Total Benefit Cost
Director	\$9,550	\$9,550
Assistant Director	\$9,550	\$9,550
Site Supervisors	\$0	\$0
Associates FT*	\$9,550	\$19,100
Associates PT	\$0	\$0
<b>Subtotal</b>		<b>\$38,200</b>
<b>Total Salary+Benefits</b>		<b>\$258,200</b>

\*One Associate waives insurance

2017-18	Proposed Revenue	Proposed Expenses	Amount Over (under)
	\$500,000	\$350,407	\$149,593

2017-18	Proposed Salaries	Proposed Benefits	Proposed Supplies/Services
	\$251,107	\$57,300	\$42,000

	Salary Cost per Staff	Total Salary Cost
Director	\$67,749	\$67,749
Assistant Director	\$23,520	\$23,520
Site Supervisors	\$20,918	\$20,918
Associates FT	\$16,734	\$66,936
Associates PT	\$6,544	\$71,984
<b>Subtotal</b>		<b>\$251,107</b>

	Benefit Cost per Staff	Total Benefit Cost
Director	\$9,550	\$9,550
Assistant Director	\$9,550	\$9,550
Site Supervisors	\$9,550	\$9,550
Associates FT*	\$9,550	\$28,650
Associates PT	\$0	\$0
<b>Subtotal</b>		<b>\$57,300</b>
<b>Total Salary+Benefits</b>		<b>\$308,407</b>

\*One Associate waives insurance

Budgeted Amount Over(Under)	\$199,800
Proposed Amount Over(Under)	\$149,593
Difference	<u><u>-\$50,207</u></u>

### **Issues Resolved**

The changes in the start/ending times as well as 5th grade moving to Half Day School has altered the dynamics of the 103 Club program and has caused some challenges. The addition of two full time associate positions will provide the following solutions:

1. Improves supervision/safety for students
2. Eliminates Half Day students needing to ride the bus for 45 mins traveling from Sprague to Half Day
3. Eliminates transporting students from Sprague to Half Day three days per week for before school Orchestra and Band rehearsals
4. Utilizing the bus that was used to transport Orchestra and Band students to reduce crowded routes for all students in the a.m.
5. Provides the ability to provide more diversified programming (homework, small groups, large groups)

### **Recommendation**

It is the recommendation that the District add one full-time site supervisor and one full-time associate to the 103 Club program to ensure proper coverage, safety, and a higher quality program for our students.

# Lincolnshire-Prairie View School District 103

## 2017-2018 Board of Education Goals

### 1. Curriculum and Instruction

- ◆ Review achievement data (in connection with new district enrichment model (REACH)) to evaluate district effectiveness in meeting student learning needs and achieving district target of 84% or more of our students meeting or exceeding their individual growth targets. District should look for trends that may exist in students not meeting their targets and report this information to the Board so that the board can consider opportunities to address.
- ◆ Work with administration on a communication to parents to provide direction on who to contact with questions and concerns, and the escalation process.

### 2. Culture and Climate

- ◆ Board members will serve on special committees for Transportation, 5<sup>th</sup> Grade Move, and Start/End time changes to monitor the implementation of these changes. Board members will also continue to serve as representatives to PTO, LFF, Music Boosters, TAB, IPC, and ELC. Board members that serve on committees or represent the board will provide a report to the board either in writing or a verbal report at the next scheduled Board meeting during Committee Updates.
- ◆ Explore options to obtain feedback on our schools and district from our parent community.
- ◆ Identify opportunities for board members to attend diversity/cultural awareness training. Each board member will attend a minimum of one event or program during the school year.

### **3. Fiscal Sustainability and Facilities**

- ◆ Review the administration's 3-5 year budget projections including scenarios that allow for:
  - ◇ Fluctuations in staffing needs based on potential enrollment changes
  - ◇ Increase in fund balance so that the Board can see when a facility project at Daniel Wright might be possible
  - ◇ Impact of State Legislation changes to school funding
- ◆ Work with Teacher's Association on new Teacher Contract

### **4. Community**

- ◆ Monitor community development and enrollment impacts. Work with neighboring districts to identify areas of partnership and shared interest.



**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:** Patrick Palbicke  
**CC:** Dr. Scott Warren  
**Date:** November 9, 2017  
**Re:** Business Office Update

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It has been a busy beginning of the month in the Business office. With staff out and the short time line, I will follow up financial information that I can pass out or distribute at the next board meeting.

October 2017 Financial Reports

The October financial reports are not ready as of this writing (November 9<sup>th</sup>). It typically takes the business office until the 10<sup>th</sup> of the month to close a typical month. These reports will be ready by the Board meeting and distributed at that time.

**Lincolnshire-Prairie View School District 103**

**Enrollment Report**

**As of October 31, 2017**

Grade	6th Day	Sept	Oct	Class Size (Core)					
				Sections	Average	Low	High	Trigger	Recommended Range
K (AM)	19	20	20						
K (PM)	20	20	18						
K (Full Day)	120	120	121						
<b>K Total</b>	<b>159</b>	<b>160</b>	<b>159</b>	<b>8</b>	<b>19.9</b>	<b>18</b>	<b>20</b>	<b>25</b>	<b>Low 20's</b>
1	166	165	165	8	20.6	20	22	25	Low 20's
2	175	174	175	8	21.9	20	23	25	Low 20's
3	207	208	208	9	23.1	23	24	28	Mid 20's
4	186	187	189	8	23.6	23	24	28	Mid 20's
5	218	217	217	9	24.1	24	25	28	Mid 20's
6	199	202	202	n/a	26.4	18	28	30	High 20's
7	216	216	218	n/a	25.6	13	30	30	High 20's
8	255	257	258	n/a	23.9	13	31	30	High 20's
<b>Total K-8</b>	<b>1,781</b>	<b>1,786</b>	<b>1,791</b>						

Sprague (No EC)	500	499	499
Half Day	611	612	614
Daniel Wright	670	675	678
<b>Total EC-8</b>	<b>1,781</b>	<b>1,786</b>	<b>1,791</b>

Early Childhood	18	15	15						
Community Peer	11	15	15						
<b>Total Blended</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>4</b>	<b>7.5</b>	<b>5</b>	<b>8</b>	<b>8</b>	<b>8</b>
AM Only	1	1	1						
Extended Day	5	5	5						
<b>Total Self-Contained</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>1</b>	<b>6.0</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total EC</b>	<b>35</b>	<b>36</b>	<b>36</b>						

Sprague w/EC	535	535	535
Half Day	611	612	614
Daniel Wright	670	675	678
<b>Total EC-8</b>	<b>1,816</b>	<b>1,822</b>	<b>1,827</b>

Public	0	0	0
Consortium	1	1	1
Private	4	4	3
IAES	0	0	0
<b>Total Out-of-Dist.</b>	<b>5</b>	<b>5</b>	<b>4</b>

<b>TOTAL</b>	<b>1,821</b>	<b>1,827</b>	<b>1,831</b>
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Guided - D103	4	5	5
Guided - Other	7	7	7
<b>Total Guided</b>	<b>11</b>	<b>12</b>	<b>12</b>



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, CPMM  
**CC:** Dr. Scott Warren  
**Date:** November 9, 2017  
**Re:** Facilities Update

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### CONSTRUCTION UPDATE

#### Half Day:

- Is still at punch list
- Attic fan will be delivered the week of November 13<sup>th</sup> and installed the following week.

#### Sprague:

- Is still at punch list

### DANIEL WRIGHT

- All pot holes were patched
- Irrigation on the athletic fields was winterized and the field core aeration.
- All snow removal equipment was installed and made ready for the season.

### HALF DAY

- Door access control in the addition will be completed on November 13<sup>th</sup> and 14<sup>th</sup>.

### LAURA SPRAGUE

- The Potholes were patched and the southern parking area was seal coated and striped.
- Door access control will be installed in the new addition on November 14<sup>th</sup> and 15<sup>th</sup>.



Lincolnshire – Prairie View School District 103  
1370 RIVERWOODS ROAD  
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Memo

**To:** Board of Education  
**From:** Katie Reynolds, Assistant Superintendent of Teaching and Learning  
Gina Finaldi, Director of Student Services  
Robert Bialk, Director of Technology  
**CC:** Dr. Scott Warren  
**Date:** November 9, 2017  
**Re:** Executive Summary

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### **Curriculum & Instruction**

- The first late arrival morning of the 2017-2018 school year was held on October 19, 2017. Teachers participated in grade level or content team time. Sample agenda items for the morning included team curriculum planning, discussion of new grading procedures, and review of PARCC and beginning of the year assessment data.
- Parent and student alumni surveys were distributed on November 1, 2017, and a reminder email was sent November 9, 2017. At this time the participation rate is very low, with only 15 parents and 6 students having completed the request.
- The K-8 ELL teachers hosted a parent night on October 25, 2017, at Half Day School. The agenda included an explanation of the ELL program, the MODEL Screening Test, second language acquisition, ACCESS, information about the upcoming parent/teacher conferences, and a question and answer session. Representatives from the PTO and the Vernon Area Library were invited to speak to the parents about their programs. There is a plan to partner with the Vernon Area Library to offer future ELL parent education nights.
- On November 2, 2017, I attended an ECRA presentation on the “My Student” portal. In December, I will provide training at each school during staff meetings explaining how teachers log into the portal, what type of data they will see, and how to use the data.
- On November 1, 2017, Melody Littlefair, Chrystie Ortega and I attended a consortium meeting at Stevenson High School to discuss the Gay Straight Alliance Student Committee. The student advisory described the history of the committee and the types of

leadership opportunities the committee provides students. A follow up meeting was held on November 8, 2017, which was attended by Melody Littlefair. We have now been invited to attend the next student meeting so see the committee in action. In District we have a small committee of administrators and a teacher who have been meeting since last spring to discuss the possibility of starting a GSA at Daniel Wright. Initially the committee decided to provide teachers' with training, then discuss the topic as a consortium. The committee will come back together next week to reassess where we are in the planning and implementation of a GSA.

- On November 9, 2017, the building principals, Curriculum Coordinator and I attended a presentation by Michael Fullan. The topic of the presentation was change leadership. Michael Fullan focused on what school and district leaders need in order to have deep impact on teacher and student learning. He explained how leaders can forgo individualistic solutions in favor of collaborative effort and shared how principals can foster the professional capital of teachers and get far more accomplished for all students.
- A parent communication was sent to 5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> grade parents requesting volunteers for a Parent Standards Based Grading Advisory Committee. If able, committee members will attend the Rick Wormeli presentation on November 27, 2017. Additionally committee members will provide input on parent surveys about SBG and teacher communication about grades and student progress, parent presentations explaining SBG and how the roll out of SBG is going in general.
- The Title I Monitoring Instrument and Comparability report have been submitted for FY18.

## Special Education

- **Preschool Screening:** The district is holding its first of two preschool screenings this year on November 10th at Sprague School. There are 10 children signed up for the screening, and they will be screened by the Early Childhood team. This screening helps to fulfill our annual legal Child Find obligation, which is to screen children for whom there are concerns in one or more areas of development and determine whether there is a suspected disability. We offer two screenings each year; the second one will be in March.
- **ELC Parent Group - One Community:** The Exceptional Learners Collaborative has formed a parent/family group that is open to all parents from member districts (D103, D96, D114, And Stevenson) who have a child with special needs. It is meant to be a network of community members who can share resources, strategies, ideas, and support to one another. "We hope to be a positive, informal environment for parents to share exceptional resources, ideas, and support to one another by providing an informal "unofficial" parent to parent resource for navigating life as a parent of a student with exceptional learning needs".
- **Status on Hiring for LOA's** - Student Services has four staff members taking a leave of absence (maternity leave) this year, starting in December. We have secured one of the positions and are working on the rest (second is pending the approval of the Board this

week). The applicant pool has been very scarce, and these can be hard-to-fill positions, however, we are hopeful that we will find qualified individuals to fill these vacancies.

- **Orphanage Claim** - The Student Services department filed the summer tuition cost report and tuition claim to ISBE on October 27, as part of the orphanage grant for the Robert W. Depke Juvenile Detention Center, which falls within the boundaries of D103. The amount of the summer 2017 claim was \$15,692 and was due on November 1st.

## Technology & Assessment

### Technology Updates -

- **Classroom Sound/Voice Amplification Systems** - Installations of our new voice amplifications system have finished at Half Day. We are looking to start the installations at Sprague next week.
- **Kindergarten/New Student Registration** - Our registration team has been working to get our Kindergarten/New Student Registration live by the December 1st Kindergarten registration date.
- **Report Cards** - We are finalizing a project to get our report cards digitally added to our *PowerSchool Parent Portal*. This will allow parents to access the report cards as-soon-as they are released. It also provides more flexibility to retrieve historical report card data.

### Assessment Updates –

- **AimsWeb+** - AimsWeb+ benchmark testing is complete.
- **CogAT** - CogAT testing is finishing up for new students at Daniel Wright.



## Lincolnshire-Prairie View School District 103

Memo

To: Board of Education  
From: Scott Warren  
Date: November 9, 2017  
Re: Superintendent Informational Report

---

### FOIA requests

The District did not receive any FOIA requests this month.

### Leave of Absence Requests

The District received 2 leave of absence requests (FMLA) and are approved. The specific requests are included for your review.

### Daniel Wright Crosswalk Project Complete

The relocated crosswalk at Daniel Wright is complete. Students will now cross at the north drive of the property. Since its implementation, it has been noted that cars are slowing down and are more cautious as they drive through the crosswalk area. The flashing lights add more visibility to the area, making the crossing safer. Thank you to the Board and Village of Lincolnshire for helping this project move forward.

### Property Tax Freeze Possible

The House passed SB 851 which calls for a two-year property tax freeze starting in this year. If this bill passes the Senate, the effect on the district this year will be approximately \$294,000 loss and a \$594,000 loss next year. This has a compounding effect as that revenue is lost in subsequent years when calculating the levy. I contacted both the House Representative and the Senator for our District and informed them of the impact this would have to the District.

From: **Michelle Blackley** <[mblackley@d103.org](mailto:mblackley@d103.org)>

Date: Wed, Oct 25, 2017 at 11:56 AM

Subject: FMLA

To: Carey Murphy <[cmurphy@d103.org](mailto:cmurphy@d103.org)>, Scott Warren <[swarren@d103.org](mailto:swarren@d103.org)>

Good Morning~

I will be having surgery tomorrow morning (Thursday, October 26) and there are some questions about the time I will need to recuperate that will not be answered until they actually do the surgery. At this time I am planning to try and return to work on November 6th. I will have some follow up doctor's visits the first two weeks of November, but I am planning on being to work as often as possible.

Michelle

Tue, Oct 31, 2017 at 11:43 AM, Jackie Solway <[jsolway@d103.org](mailto:jsolway@d103.org)> wrote:

Dear Dr. Warren,

I am requesting to go on FMLA on an intermittent basis. I will need to periodically take time off for flare-ups of my chronic medical condition and for ongoing treatment and appointments. This time off may be in separate blocks, hourly, daily, or weekly increments.

I am requesting that my FMLA intermittent leave will be effective retroactively as of 10/23/17.

Thank you,  
Jackie Solway

--

Jackie Solway  
Math Specialist  
Daniel Wright Junior High School

Dear Admin Team & Board of Ed  
members,

Thank you so much for the  
extremely kind note and lovely  
plant. It was such a nice treat  
to find in my office. I'm honored  
to serve the children & families in  
D103 and to be a part of this  
outstanding community. Thank you  
for thinking of me! -Laura Delorsano

Dear School Board,

Thank you so much  
for the lovely gift for  
Principal Appreciation Day! I  
feel so blessed and lucky  
to be a part of 103! Thank  
you for all your support.  
My Best,  
Ann Hojman

District 103 Board  
of Education

Thank you so much for  
your kind words and  
recognition on Principals  
Day! It is such a  
pleasure to work amongst  
the students, staff,  
families and community  
that make up District 103.  
I feel quite lucky to be  
part of the distinguished  
reputation of our school  
district. Thank you again for  
your thoughtfulness. Fondly,  
Jill Mau

News | updated: 11/7/2017 4:40 PM

# Lincolnshire District 103 board president announces resignation



**Lincolnshire-Prairie View School District 103 board President Gary Gordon.**  
*Courtesy of District 103*



**Russell Lissau**

Lincolnshire-Prairie View School District 103 board President Gary Gordon is stepping down from the panel.

Gordon submitted a letter of resignation Monday. The resignation is effective Dec. 19.

Gordon, who was first elected to the District 103 board in 2007, said he's been thinking about resigning "for some time." He said he's making the change now because the district is in strong financial and educational shape.

"I feel the district is in great hands, and I am ready to spend my energy on other things," said Gordon, the board's president since 2012.

He said he's also found connecting with the needs of younger students and their parents more difficult because his own children are older and no longer attending District 103 schools.

Gordon has overseen some significant changes in District 103, including recently completed building expansions at Half Day and Sprague schools, a move to a later start time at Wright Junior High and the development of an initiative that gives nearly every student a district-owned iPad computer tablet.

Gordon called serving the District 103 community "a true honor."

He last was elected to the board in 2015, and his term would have expired in May 2019. The school board will appoint someone to fill the post until then. Officials hope to seat a nominee at the board's Dec. 19 meeting.

Applicants must be U.S. citizens, at least 18 years old, residents of District 103 for at least one year and registered voters.

To get an application, go to [tinyurl.com/d103boardmemberapplication2017](https://tinyurl.com/d103boardmemberapplication2017) ([https://docs.google.com/forms/d/e/1FAIpQLSeGkb1V5Cep0dqJM\\_g1yEeLsa5xXgEJospd33uTzIM\\_1TxPJw/viewform](https://docs.google.com/forms/d/e/1FAIpQLSeGkb1V5Cep0dqJM_g1yEeLsa5xXgEJospd33uTzIM_1TxPJw/viewform)), or call (847) 295-4030.

Applications must be submitted by noon Nov. 27.

For more information about the application process, email board secretary Norma Taylor at [ntaylor@d103.org](mailto:ntaylor@d103.org).