

**PROSPECT HEIGHTS SCHOOL DISTRICT 23
BOARD OF EDUCATION - REGULAR MEETING
WEDNESDAY, OCTOBER 10, 2018
GRODSKY ADMINISTRATION CENTER at 7:00 PM**

Achieving excellence in learning through an equitable education for all.

AGENDA

I. CALL TO ORDER

Jeff Bowes, Board President, calls the meeting to order.

II. PLEDGE OF ALLEGIANCE

We will be led in the pledge by representatives of the MacArthur Cross Country Team.

III. ROLL CALL

PRESENT: Mr. Bednar, Mrs. Botwinski, Mr. Bowes, Mr. Chester, Mr. Novak, Mr. Greidanus, and Mrs. Peters.

ABSENT: No one.

ALSO PRESENT; Dr. Don Angelaccio, Superintendent, Dr. Amy Zaher, Assistant Superintendent of Curriculum and Instruction, and Mr. Micheal DeBartolo, Assistant Superintendent of Finance and Operations.

IV. RECOGNITION OF VISITORS AND PARTICIPATION

At each regular and special open meeting, members of the public and District employees may comment to or ask questions of the Board of Education. If you would like to address the Board, please complete a Visitor Participation Form and present it to Mrs. Sorensen, our recording secretary, at this time. The Board will be prepared to address those comments related to the agenda within a reasonable time.

V. SUPERINTENDENT'S REPORT

A. MacArthur State of the School Presentation - INFORMATION 5

VI. COMMUNICATIONS

A. NSSEO 50th Anniversary Bash 15

B. Principal Appreciation Week 16

VII. COMMITTEE REPORTS

A. **BUILDING AND SITES**

Pat will report.

B. **I.A.S.B.** 17

Mari-Lynn will report. We need to select a representative to attend the Delegate's Assembly at Triple I. In members' folders you will find the Resolutions Report. In November, we will need to provide direction to our delegate on the items found on page 3.

C. **POLICY**

No report.

D. **SCHOOL/COMMUNITY RELATIONS:**

Brian will report.

E. **N.S.S.E.O.:**

Carol will Report.

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AGENDA

F. FINANCE:

Carol will report.

G. NEGOTIATIONS:

No Report.

VIII. **CONDUCT OF PUBLIC HEARING CONCERNING THE INTENT OF THE BOARD TO SELL \$3,000,000 WORKING CASH BOND FUNDS**

The Board shall conduct a public hearing concerning its intent to sell \$3,000,000 in Working Cash Funds. Jeff will ask Mr. DeBartolo to explain the process and rationale for the intent to issue these bonds. Jeff will then facilitate the hearing.

- A. Call hearing to order and conduct roll
- B. Explanation of purpose for issuing working cash bonds
- C. Ask for comments from Board members
- D. Ask for written testimony, if any, to be entered into the record
- E. Ask for comments from the public
- F. Adjournment of public hearing

IX. **CONSENT AGENDA**

The consent agenda includes the minutes from the Regular Board Meeting and Executive Session on September 20, 2018.

I move to approve the Consent Agenda as presented.

- A. Approval of Regular Meeting Minutes of September 20, 2018 18
- B. Approval of the Executive Meeting Minutes of September 20, 2018 27
- C. Personnel Report 31

X. **FINANCIAL REPORT** 32

Attached is the memo recommending payment of the voucher lists for materials, supplies, and services paid since the last BOE meeting. In addition, the District payments for salaries and insurance benefits during the previous month are included for approval. Those documents are all included for your review.

I move to approve the Financial Report as presented.

XI. **SUPERINTENDENT'S REPORT**

- A. Presentation of Categorical Grants - INFORMATION 75
Mr. DeBartolo and Dr. Zaher will review the Categorical Grants Report in compliance with Federal Title requirements and to keep the Board informed of our continued stewardship of these funds.
- B. Curriculum Update Presentation - INFORMATION 77
Dr. Zaher will provide an overview of the Curriculum Review Cycle and targeted review/adoption committee work for this year.

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AGENDA

C. Review and Acceptance of Audit - ACTION 89

The Finance Committee reviewed a draft of the audit prior to its October meeting. The Finance Committee recommended changes based upon providing clarity to readers of the audit and enhance understanding of the content. The Finance Committee will review the final FY2018 audit and the FY2018 Federal Programs Audit at its November meeting. Jeff Rollefson, partner at Evans Marshall and Pease, was present to discuss the audit at the November Finance Committee meeting. Micheal has prepared a memo to provide additional information.

I move to approve the FY2018 Annual Financial Report and Federal Programs Audit as presented.

XII. **RECOGNITION OF VISITOR PARTICIPATION**

At each regular and special open meeting, members of the public and District employees may comment to or ask questions of the Board of Education. If you would like to address the Board, please complete a Visitor Participation Form and present it to Mrs. Sorensen, our recording secretary, at this time. The Board will be prepared to address those comments related to the agenda within a reasonable time.

XIII. **OLD BUSINESS**

A. Triple I Program and Plans - DISCUSSION

XIV. **NEW BUSINESS**

A. Privacy Procedures Review - DISCUSSION 197

Member Novak would like to seek Board direction for Administration to review privacy procedures.

XV. **EXECUTIVE SESSION**

I move we adjourn to Executive Session for matters regarding personnel. There will be no action after Executive Session.

A. Collective Negotiations -- Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. 201

XVI. **OPEN SESSION**

XVII. **ADJOURNMENT**

DISTRICT ORGANIZATIONAL GOALS

- **Student Success:** Ensure all students are well rounded and emotionally and academically prepared for success in high school.

PROSPECT HEIGHTS SCHOOL DISTRICT 23
BOARD OF EDUCATION - REGULAR MEETING
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GRODSKY ADMINISTRATION CENTER at 7:00 PM

Achieving excellence in learning through an equitable education for all.

AGENDA

- **Teaching, Learning, and Innovation:** Encourage a learning environment that emphasizes excellence and retains high-quality staff.
- **Family and Community Partnership:** Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.
- **Sustainable Resources:** Advance effective use of resources to support safe, learner ready facilities that maximize student learning.

State of the School MacArthur

Presentation to Prospect Heights Board of Education
October 10, 2018

Overview

Mission Statement

Strategic Goals

Action Plan

Strategic Goals



Strategic Goals with Objectives



Student Success

Ensure all students are well rounded and emotionally and academically prepared for success in high school.

1. Further develop and examine the effectiveness of core curriculum, interventions, and supports for all student groups.
2. Ensure all students have access to curriculum and instruction that matches their skills and inspires growth.
3. Support the whole child including the development of social/emotional and life skills.
4. Evaluate program development and innovations including ELL, Special Education, At-Risk students and optimal length and start of the school day..
5. Explore accessibility and expansion of extra-curricular and foreign language experiences.



Teaching, Learning & Innovation

Encourage a learning environment that emphasizes excellence and retains high-quality staff.

1. Continue to seek and retain high quality professional staff and leaders.
2. Identify gaps in student learning and develop instructional approaches to meet the needs of all students.
3. Develop and communicate an aligned curricular map of expected learning standards.
4. Provide job-embedded professional development aligned to 21st Century learner needs.
5. Support positive and collaborative culture that enhances professional learning and practice.



Family and Community Partnership

Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.

1. Use relevant, on-going communication tools and methods to engage parents and community.
2. Assist parents with understanding student learning standards, expectations and district priorities.
3. Expand community partnerships.
4. Support positive and collaborative community culture that enhances connections between families.
5. Develop a community relations and engagement plan targeted to future school district needs and priorities.

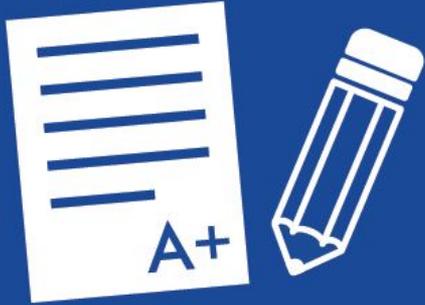


Sustainable Resources

Advance effective use of resources to support safe, learner ready facilities and to maximize student learning.

1. Develop a long-range financial plan that includes instruction, professional growth, technology, and facilities.
2. Provide spaces that support collaborative learning opportunities.
3. Ensure safe and secure learning environments in collaboration with first responders.
4. Engage stakeholders in the development of effective use of resources.
5. Explore shared service opportunities, cost-saving consortiums and ventures.

**MacArthur empowers all
learners to thrive**



Student Success

Ensure all students are well rounded and emotionally and academically prepared for success in high school.

1. Strengthen writing and communication instruction and feedback across disciplines
 2. Launch PBIS training and investigation to improve implementation and consistency of behavior and social/emotional (SEL) response.
-



↳ **Teaching, Learning & Innovation**

Encourage a learning environment that emphasizes excellence and retains high-quality staff.

1. Continue cohort model for professional development
 2. Continue relationship building and visibility to enhance morale and build culture
-



Family and Community Partnership

Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.

1. Launch & maintain the new d23.org
 2. Continue to enhance use of Constant Contact and Social Media to increase awareness of the great things at MacArthur
-



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Sustainable Resources

Advance effective use of resources to support safe, learner ready facilities and to maximize student learning.

1. Continue furniture replacement, investigation, and planning to support student learning
 2. Continue to ensure safe and secure learning environments
-

**We thank you for your
continued support as we
strive to improve the
learning experience for our
students, parents, and
faculty.**

#d23mac



50

— 1968 - 2018 —

YEARS

Raffles ✨ Auction ✨ Appetizers ✨ Cash Bar ✨ Fun

NSSEO 50th Anniversary Fundraising Bash

Sunday, November 4th 4:00pm - 7:00pm

*5:00 Program / Recognition

Ale House

111 W. Campbell St, Arlington Heights

\$25 per ticket

You may purchase tickets or donate online at:

<http://NSSEO.givesmart.com>

Community Lift Van ✨ Miner Greenhouse ✨ Sensory Room ✨ Parent Education Resource Center

STATE OF ILLINOIS

EXECUTIVE DEPARTMENT

Proclamation

WHEREAS, school principals play an important role in the education and growth of children in elementary, middle, and secondary schools across the State of Illinois; and,

WHEREAS, school principals are responsible for promoting education and working with parents and teachers to ensure that each child receives services that meet their needs to excel in the classroom; and,

WHEREAS, it is the primary responsibility of the State of Illinois to preserve and improve resources for schools so that all students have the opportunity to receive a quality education and foundation for a successful future; and,

WHEREAS, the Illinois Principals Association, which represents more than 5,000 educational leaders statewide, believes that learning is a lifelong process and that the education of our children is the highest priority; and,

WHEREAS, for that reason, the Illinois Principals Association is dedicated to developing, supporting, and advocating for innovative school leaders; and,

WHEREAS, educational leaders face many challenges in educating our young people and it is through their perseverance and passion that Illinois is able to continue to produce quality, career ready students; and,

WHEREAS, we must continue to encourage, support, and recognize those who have a positive impact on Illinois students and the educational system in the Land of Lincoln;

THEREFORE, I, Bruce Rauner, Governor of the State of Illinois, do hereby proclaim the week of October 21-27, 2018, as **PRINCIPALS WEEK** and Friday, October 26, 2018, as **PRINCIPALS DAY** in Illinois to recognize principals and the Illinois Principals Association for all they do to help our children learn and succeed.

In Witness Whereof, I have hereunto set my hand and caused the Great Seal of the State of Illinois to be affixed.

Done at the Capitol in the City of Springfield,
this _____ Tenth _____ day of _____ SEPTEMBER _____, in
the Year of Our Lord, two thousand and
_____ EIGHTEEN _____, and of the State of Illinois,
two hundredth.



Deese White
SECRETARY OF STATE

Bruce Rauner
GOVERNOR

My Board's Recommendation

Support Oppose

NEW RESOLUTIONS

Board Operations and Duties

- | | | |
|--------------------------|--------------------------|--------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Student Safety & Protection |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Student Safety & Protection |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Student Safety |

Financing Public Education-Other

- | | | |
|--------------------------|--------------------------|---------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Energy Savings Funding & Borrowing |
|--------------------------|--------------------------|---------------------------------------|

REAFFIRMATION OF EXISTING POSITIONS

Financing Public Education-State

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Position Statement 2.27 Charter School Funding |
|--------------------------|--------------------------|---|

NEW BELIEF STATEMENT

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Local Authority in Safety Practices |
|--------------------------|--------------------------|--|

AMENDED BELIEF STATEMENTS

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Belief Statement 5 – Mental Health Services |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Belief Statement 2 – Student Voter Registration |



PROSPECT HEIGHTS SCHOOL DISTRICT 23

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Minutes MacArthur Middle School 6:00 p.m. September 20, 2018

Members Present

Jeff Bowes, Board President
Kevin Novak
Mari-Lynn Peters
Carol Botwinski
Jim Bednar
Pat Chester
Brian Greidanus (Arrived 6:10 p.m.)

Members Absent

CALL TO ORDER

Jeff Bowes, Board President, called the meeting to order at 6:01 p.m.

ROLL CALL

Present: Mrs. Peters, Mr. Bednar, Mrs. Botwinski, Mr. Bowes, Mr. Chester, and Mr. Novak.

Absent: Mr. Greidanus

Also Present: Dr. Angelaccio, Superintendent, Dr. Zaher, Assistant Superintendent of Curriculum and Instruction, and Mr. DeBartolo, Assistant Superintendent of Finance and Operations.

EXECUTIVE SESSION

Motioned by Mr. Novak, seconded by Mrs. Botwinski to move to Executive Session for matters of collective negotiating matters between the public body and its employees or their representative, or deliberations concerning salary schedules for one or more classes of employees. The motion followed by a vote of 6 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, and Novak). 0 Nays, 1 Absent (Greidanus).

The Board adjourned to Executive Session at 6:01 p.m.
Mr. Greidanus arrived at 6:10 p.m.

OPEN SESSION

The Board of Education returned to open session at 7:02 p.m.

ROLL CALL

PRESENT; Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus. ABSENT: None

PLEDGE OF ALLEGIANCE

The Board meeting was lead in reciting the Pledge of Allegiance by MacArthur students who volunteered to become a part of the New Unified Advisory/PE program. These students are students with and without special needs who have chosen to work collaboratively together through the Unified Advisory and Unified PE to promote inclusion and respect in their school and to foster a school environment of compassion and equality. Mrs. Samiotakis, PE Teacher, and Ms. Lynch, Special Education Teacher, have planned together to develop this program. The teachers will be guiding the students to work together in groups to plan their curriculum this year. 25 students participate on a daily basis. Ms. Lynch presented a two-minute video from the students, as not all of them could attend the Board Meeting.

RECOGNITION OF VISITORS AND PARTICIPATION

No one addressed the Board.

COMMUNICATIONS

Dr. Angelaccio introduced the teachers who have achieved tenured status in District 23 as of the start of the 2018-2019 school year. This year's teachers are Megan Akhteebo, Emily Butts, Nina Espinos, Iwona Hauschild, Christine Pufundt, Carly Racusen, Lisa Schmidt, Denisse Valladares. Mr. Bowes congratulated each teacher, and presented each with a certificate.

Dr. Angelaccio then welcomed the following individuals to the Prospect Heights School District 23 community for the 2018-2019 school year. Those recognized were: Kelly Caffero, Administrative Assistant at Sullivan, Rebecca Durbin, Teacher of TIS, Colleen Finnander, PE Teacher at Sullivan, Dana Goldstein, PE Teacher at Eisenhower, Elizabeth Hirsch, Occupational Therapist at Sullivan, Cristina Jimenez, Building Assistant at Ross, Karen Luehr, Music Teacher at Sullivan/Ross, Susan Miller, 1st Grade Teacher at Eisenhower, Jamie Rojas Ramos, Night Custodian at Ross, Veronica Schmidt, 3rd Grade Teacher at Ross, Rachel Schoeny, 2nd Grade teacher at Ross, Erin Sullivan, 3rd Grade Teacher at Ross, Laurie Travis, 5th Grade Teacher at Sullivan, Jennifer Wessel, 5th Grade Teacher at Sullivan, and Renuka Yuvararaj, LPN at MacArthur.

Dr. Angelaccio shared an article from the Facility Cleaning Magazine featuring Mr. Rominski. The magazine spotlighted Mr.

Rominski on his efforts to implement green cleaning initiatives for the District. Thank you, Brian.

Dr. Angelaccio reminded the Board members of the upcoming dinner, presented by IASB, on October 24th. The following Board members will receive recognition for their continued service and completion of Professional Development. Those being recognized are:

Carol Botwinski, Master Board Member Maintained
Mari-Lynn Peters, Master Board Member Maintained
Pat Chester, Level 1 Master Board Member
Kevin Novak, Level 1 Master Board Member

The Board will also be recognized for receiving the Board Governance Recognition. Dr. Angelaccio mentioned only 27 Districts in Illinois obtain this recognition. Thanks go to Mrs. Peters for her diligence in pursuing this award for the Board. Dr. Angelaccio congratulated the Board and thanked them for their continued service to the Prospect Heights District 23 community.

At this time Dr. Angelaccio requested that the Student Performance and Growth Report (Item A from the Superintendent's Report on the Agenda), be presented before the Committee Reports begin. The Board members were all in agreement.

Dr. John Gatta and Dr. Eleni Speron presented ECRA's findings for District 23 student test scores. Explanations were given on how the State uses test scores and their meaning. District 23 has shown consistent growth, regardless of how the State Standards change. Mr. Greidanus asked for an explanation of how the accountability aspect works for the District. Dr. Gatta was able to explain.

Dr. Gatta suggested, the real push is for the District to tell it's own story and define the District's success through a Strategic Dashboard.

Test scores are not the only things that defines a District. Dr. Angelaccio and the Administrative Team have begun the process of developing a Strategic Dashboard.

COMMITTEE REPORTS

BUILDING AND SITES

Mr. Bednar reported on the Building and Sites Committee Meeting of September 11th. A Discussion on the results of the annual health life safety inspection of the District's buildings. The Regional Office sent a letter on the findings and the District Scored well.

The discussion was held on the details of the District's attempt to determine the issues and fixes for the humidity issues

experienced in all four buildings. The day prior, on Sept. 10th, all parties involved walked the buildings and reviewed the situation. The committee went over the topics for maintenance position and workloads. Also discussed was lost time and overtime reports.

Spring/Summer projects are based upon completion of the readiness for a successful bond.

Mr. Chester and Mr. Bednar praised the Administrators for their excellent work.

I.A.S.B.

Mrs. Peters spoke about the upcoming IASB Dinner at Café La Cave in October where Board members will be recognized for their accomplishments, and the Triple I Conference, November 2018.

POLICY

No Report

SCHOOL/COMMUNITY RELATIONS

Mr. Greidanus explained the September meeting hadn't happened yet. The topic of the recognition of District 23 staff will be discussed; any ideas or suggestions would be welcomed.

Mr. Greidanus spoke of the recent PTO sponsored Golf outing, held on Sept. 14, 2018, and how successful it was. The District Administration, as well as The Board, was very supportive of this event.

N.S.S.E.O.

Mrs. Botwinski reported on the Governance Board Meeting. A special Bridge Builder Award was presented to Representative Mussman for her continued work for Special Needs students. A review of the Continuous Improvement Plan Highlighted Focus on transition/indicators of growth. A report for the Sunrise Lake Outdoor Education Center was given. The Sunrise Lake facility is in constant use.

The tenured staff, of N.S.S.E.O, were recognized.

Annual safety fair was held at Minor School with local First Responders all being there.

November 10th is N.S.S.E.O's Harvest Fest at Sunrise. It will be an open house.

The 50th Year Series of Celebrations is scheduled for November 4th, details to come.

FINANCE

Mrs. Peters reported on the September 11th Finance Committee Meeting where the discussion was held on the spending for Evidence-Based funding plan. The committee also discussed capital projects, timelines, and steps for issuance of the working

cash bonds.

The committee was waiting for the auditor's final review of the District financial documents and information. Mr. DeBartolo informed the Board, the auditors would be releasing their findings on Friday, September 21st. Jeff Rollefson will present at the October Finance Committee meeting for the presentation of the audit.

Registration collection efforts for the 2018-19 school year was discussed and determined to be more successful than previous years.

The Finance Committee also discussed the Humidity/HVAC issues.

The FY19 budget approval was discussed.

CONSENT AGENDA

The consent agenda includes the minutes from the Regular Board Meeting and Executive Session held on August 15, 2018, Personnel Report, and the Employee Information Report (EIS).

Motioned by Mr. Chester, seconded by Mr. Novak to approve the consent agenda as presented. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays

**PUBLIC HEARING ON
2018-2019 ANNUAL
BUDGET**

On August 15, 2018, the Board of Education reviewed and approved the Tentative Budget for the 2018-2019 school year as drafted by the Business Office in consultation with the Finance Committee. The adopted Tentative Budget was made available for public inspection for not less than 30 days.

Mr. Bowes asked for a motion to open the Public Hearing on the 2018-2019 Annual School budget.

Moved: Peters

Seconded: Botwinski

Voice Vote: 7 – 0

Time: 8:28 p.m.

Mr. Bowes asked the Assistant Superintendent for Finance to address the Board. Mr. DeBartolo stated that the FY19 Budget is balanced overall and in accordance with the standards of the Illinois State Board of Education with a surplus in operating funds of almost \$180,000. Achieving this occurred with help from all Administrators and staff participating in building level and department discussions on needs and process as well as through the help of the Board of Education in establishing the parameters of expectations. The education fund grew by less than 1% in new money. Once again, the District has passed a budget that is balanced and has demonstrated a zero growth in

the areas outside of salaries and benefits and transportation. Mr. DeBartolo asked if anyone had questions. No questions were asked.

Mr. Bowes asked for a motion to close the Public Hearing on the 2018-19 Annual School Budget.

Moved: Peters

Seconded: Novak

Voice Vote: 7 - 0

Time: 8:41 p.m.

FINANCIAL REPORT

Mr. DeBartolo recommended the payment of the vouchers list for materials, supplies, and services paid since the last Board meeting For \$375,697.47, as well as the District payment for salaries and insurance benefits during the previous month totaling \$475,004.94.

Mr. Novak reviewed all the bills this month. His only question pertained to how discretionary money is allocated for teachers. Mr. DeBartolo explained the process.

Motioned by Mr. Novak, seconded by Mr. Greidanus to approve the Financial Report as presented. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays

SUPERINTENDENT'S REPORT

Approval and Adoption of the 2018-19 Annual Budget

Dr. Angelaccio noted, based upon the tentative budget, presented on August 15, 2018, the public notification in both the newspaper and on the website, as required by law, and the budget having been displayed for the minimum 30 days as required by law, The Board is now ready to vote on the District Budget for Fiscal Year 2019.

Motioned by Mrs. Peters, seconded by Mr. Chester to approve the Prospect Heights School District 23 Fiscal Year 2019 budget as presented. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays

Resolution Declaring the intention to issue \$3,000,000 Working Cash Fund Bonds to create a Working Cash Fund of the District and directing that notice of such intention to be published in the manner provided by law.

Mr. DeBartolo explained, as discussed at the June Board of Education meeting, the Board decided to issue \$3,000,000 in Working Cash Bonds for the designation of such funds for capital projects consistent with the District's long-range financial and strategic plan. This is the required first step in the process for issuing such bonds.

Motioned by Mrs. Peters, seconded by Mrs. Botwinski to approve the Resolution Declaring the Intention to issue \$3,000,000 Working Cash Fund Bonds to create a Working Cash Fund of District and direct that notice of such intention by publishing it in the manner provided by law. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays.

School Improvement Work Plan

Dr. Zaher, in collaboration with MacArthur Administrators, provided an overview of the School Improvement Work Plan, to access the Federal Grant Funds. The Board was asked to review the plan and approve it for submission to the State.

Motioned by Mr. Novak, seconded by Mrs. Botwinski to approve the School Improvement Work Plan to access the Federal Grant Funds as presented. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays.

Freedom of Information Act Requests and Response

Mr. DeBartolo informed the Board of two Freedom of Information Act requests since the last Board meeting. Both requests were responded to appropriately. All information regarding the requests and responses were included in the Board packet.

Building and Grounds Update

Mr. Rominski provided a review of work completed this past summer. There was no presentation. The Board was invited to ask any questions or provide comment. There were no questions or comments at this time.

Professional Development Plan

Dr. Zaher presented an overview of the 2018-19 Professional Development Plan. No presentation was given, however, Dr. Zaher explained the work slated to be done throughout the year. Mrs. Peters questioned the possibility of receiving updates from the Curriculum Committee. Next month, Dr. Zaher will present an overview of what has been happening.

Approval of Resolution to Designate Donated PHIL Funds in the Board of Education Account.

PHIL, upon its dissolution, donated over \$36,000 to the District to support the Vocal Instrumental Music programs. Initially, the District created a student activity account to segregate these funds from other monies, and to track their use for reporting

purposes. At the request of the District's Audit firm, Evans, Marshall and Pease, the District is transferring the funds into a Board Account. The rules that pertain to Student Activity Funds make the Board Account a more appropriate location for the donation.

Motioned by Mrs. Peters, seconded by Mrs. Botwinski, to approve the Resolution to Designating Donated PHIL Funds for \$31,965.63 to be deposited in the Board Account and tracked by an account code specific to the donation of these funds by PHIL until such funds have been exhausted. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays.

RECOGNITION OF VISITORS AND VISITOR PARTICIPATION

No one addressed the Board.

OLD BUSINESS

There was no old business.

NEW BUSINESS

Mr. Bowes shared the four Board Members participating on the Negotiations Committee. The Board members are; Mr. Bowes, Mr. Bednar, Mrs. Peters, and Mr. Novak.

Dr. Angelaccio announced he would be sharing information in the upcoming School Scene regarding the pending Board elections in April. Packets are being sent to him by IASB for distribution to any interested parties.

Mr. Bednar inquired to see if there was any negative impact on extracurricular activities due to the newly enforced rules. Mr. DeBartolo stated that there have been no discernable effects.

EXECUTIVE SESSION

Motioned by Mr. Bednar, seconded by Mr. Novak to adjourn to Executive Session for matters regarding personnel. There will be no action after Executive Session. The motion followed by 7 Ayes (Peters, Bednar, Botwinski, Bowes, Chester, Novak, and Greidanus). 0 Nays

The Board adjourned to Executive Session at 9:08 p.m.

OPEN SESSION

The Board returned to Open Session at 11:13 p.m.

ROLL CALL:

PRESENT: Peters, Bednar, Botwinski, Bowes, Chester, Novak,
and Greidanus.

ABSENT: None

ADJOURN

Motioned by Mrs. Botwinski, seconded by Mr. Greidanus to
adjourn at 11:13 p.m.

ROLL CALL:

AYES: Peters, Bednar, Botwinski, Bowes, Chester, Novak,
and Greidanus.

NAYS: None

Board President

Board Secretary



PROSPECT HEIGHTS SCHOOL DISTRICT 23

MINUTES OF THE EXECUTIVE SESSION OF THE REGULAR BOARD OF EDUCATION MEETING

Executive Session Administration Building 6:12 p.m. – 6:58 p.m. September 20, 2018

Members Present

Jeff Bowes, Board President
Mari-Lynn Peters
Kevin Novak
Carol Botwinski
Jim Bednar
Brian Greidanus
Pat Chester

Members Absent

ROLL CALL AND VISITORS

Superintendent Dr. Don Angelaccio; Mr. Micheal DeBartolo, Assistant Superintendent of Finance and Operations; John Fester, esquire, Scariano, Himes and Petrarca.

NEGOTIATIONS

Discussed PHEA proposal for negotiating this year. We discussed our response to them for the upcoming pre-negotiation meeting on September 24. We will accept their process proposed, but are unable to accept percentages offered by them at this time.

ADJOURNMENT

Motion moved by Mr. Greidanus and Mrs. Botwinski seconded the motion to return to Open Session at 6:58 p.m. Motion carried by a roll call vote of 7 AYES (Mrs. Botwinski, Mr. Bowes, Mr. Greidanus, Mrs. Peters, Mr. Chester, Mr. Bednar, Mr. Novak).

Nays; 0

ABSENT: 0

Board President

Board Secretary



PROSPECT HEIGHTS SCHOOL DISTRICT 23

MINUTES OF THE EXECUTIVE SESSION OF THE REGULAR BOARD OF EDUCATION MEETING

Executive Session Administration Building 9:19 p.m. – 11:13 p.m. September 20, 2018

Members Present

Jeff Bowes, Board President
Mari-Lynn Peters
Kevin Novak
Carol Botwinski
Jim Bednar
Brian Greidanus
Pat Chester

Members Absent

ROLL CALL AND VISITORS

Superintendent Dr. Don Angelaccio; Dr. Amy Zaher, Assistant Superintendent of Curriculum and Instruction; Mr. Micheal DeBartolo, Assistant Superintendent of Finance and Operations.

LITIGATION

Working toward a mediation date on Martin Luther King day regarding HVAC system. We will need to come up with a financial strategy.

NEGOTIATIONS

Discussed possible negotiating points: extra duty, snow day/calendar, increase of retirement benefits, sub pay, additional professional development days, ESP's training days, spot incentives, committee stipends, educational incentives, off ramps, length of contract, etc.

ADJOURNMENT

Motion moved by Mr. Novak and Mr. Greidanus seconded the motion to return to Open Session at 11:13 p.m. Motion carried by a roll call vote of 7 AYES (Mrs. Botwinski, Mr. Bowes, Mr. Greidanus, Mrs. Peters, Mr. Chester, Mr. Bednar, Mr. Novak).

Nays; 0

ABSENT: 0

Board President

Board Secretary

PERSONNEL REPORT 10/10/2018

<u>Name</u>	<u>Positon</u>	<u>Replacing</u>	<u>Action</u>	<u>FTE</u>	<u>Number of Positions</u>	<u>Effective</u>	<u>School</u>	<u>PHEA or BOARD</u>	<u>2018-2019 Amount</u>
Claudia Kowalski	Program Assistant-SPED (part-time)	Jessa Gianneschi	Change of Status	0.5		9/24/18	Ike		\$18.51/hour
Claudia Carpenter	Building Admin. Assistant	Michelle O'Donnell	New Hire	1		10/15/18	MAC		\$21.50/hour
Kathleen Wrobel	Title I Tutor	Jennifer Sutton	New Hire	2 hrs/day		10/9/18	Sullivan		\$35/hour
Billy Hoos	Wrestling Coach	PHEA STIPEND	New Hire		1	TBD	MAC	PHEA	\$3,484.92



**Prospect Heights School District 23
Board Memorandum
Action/Discussion Item**

Date: October 4, 2018

Subject: Formal payment of bills from September 25, 2018 to October 9, 2018 pursuant to BOE Weekly Bill Payment Resolution Approved 5/9/2018

Prepared by: Micheal DeBartolo, Assistant Superintendent for Finance & Operations

Pursuant to the Bill Payment Resolution for FY 2019 approved at the May 9, 2018 meeting, the Board reviews bills proposed for payment on a weekly basis. Upon review, the Board provides consent to payment of these bills with final, formal Board approval occurring at the next regular, monthly meeting of the Board.

Attached to the Finance Report are the bills that were paid from September 25, 2018, through October 9, 2018.

In addition, the Board approves the salaries and benefits paid during the previous month. Attached to the Finance Report are the hourly and salaried amounts paid for the pay periods in September 2018 AND the insurance benefit payments made for *September 2015*.

The Business Office recommends approval of this month's Finance Report.

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon.com Corporate Credit Line						
Check Group:						
Indoor Dryer Vent		1	190230	468755395865 8/7/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$67.80
				Check #: 0		
					PO/InvoiceTotal:	\$67.80
Check Group:						
Bright Color Paper Bags (1 dozen) - Bulk [Toy] by Fun Express		2	190232	466643553497 8/9/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$10.25
Emoji Magnetic Whiteboard Erasers Set of 12 for Dry Erase Boards - Size: 2" x 2" - Great for Kids, School, Teachers, Students, Home, Classroom, Office		1	190232	468364653754 8/7/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$17.56
Reward Stickers for Kids by WEfun,4900 Multi Color Incentive Stickers for Teachers Classroom and School Bulk Use		1	190232	468364653754 8/7/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$11.91
				Check #: 0		
					PO/InvoiceTotal:	\$39.72
Check Group:						
Refund for return of line item 4		1	190253	939589474943 8/25/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	(\$29.99)
				Check #: 0		
					PO/InvoiceTotal:	(\$29.99)
Check Group:						
Refund for Return		1	190351	934399439565 9/8/2018	10.5.0000.2225.410.01.0000 General Supplies	(\$44.95)
				Check #: 0		
					PO/InvoiceTotal:	(\$44.95)
					Vendor Total:	\$32.58

Anaca Technologies DBA Xello

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Career Cruising for K12 Middle		525	190329	C1033065 9/1/2018	10.5.0000.1120.316.01.0000 Middle School Contracted Software (District)	\$1,050.00
Check #: 0						
PO/InvoiceTotal:						\$1,050.00
Vendor Total:						\$1,050.00
Anderson Lock Company, Ltd						
Check Group:						
V61 key		1	190049	0987037 9/19/2018	10.5.0000.1116.413.04.0000 PE Uniforms	\$5.50
Check #: 0						
PO/InvoiceTotal:						\$5.50
Vendor Total:						\$5.50
34 Attainment Company Inc.	80706					
Check Group:						
Early Numeracy Curriculum Plus		1	190267	293853A 9/5/2018	10.5.0000.1205.420.01.1200 SPED Textbooks/Workbooks	\$717.70
ERSB-Early Reading Skills Builder		1	190267	293853A 9/5/2018	10.5.0000.1205.420.01.1200 SPED Textbooks/Workbooks	\$610.91
ERSB iPad App - 5 pack		2	190267	293853A 9/5/2018	10.5.0000.1205.316.01.0000 Contracted Software/Websites	\$770.06
ELSB iPad App - 5 pack		1	190267	293853A 9/5/2018	10.5.0000.1205.316.01.0000 Contracted Software/Websites	\$385.03
Check #: 0						
PO/InvoiceTotal:						\$2,483.70
Vendor Total:						\$2,483.70
Continuum Pediatric Nursing						
Check Group:						

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
LPN Sub @ Mac-8/21, 8/27, 8/28, 8/29-prior to hiring new LPN & for training		31.25	0	083118-1 9/7/2018	10.5.0000.2134.319.04.0000 Professional Services	\$1,562.50
Check #: 0						
PO/InvoiceTotal:						\$1,562.50
Vendor Total:						\$1,562.50
DeFranco Plumbing						
Check Group:						
REPAIRS MADE TO WASTE LINE IN WALL BETWEEN ROOM 119 & 121		1	190423	24364 8/22/2018	20.5.0000.2542.323.01.0000 Repair & Maintenance Services	\$604.73
ROOF DRAIN REPLACEMENT @ NW CORNER OF MAC CAFETERIA		1	190423	24365 8/22/2018	20.5.0000.2542.323.01.0000 Repair & Maintenance Services	\$1,680.00
Check #: 0						
PO/InvoiceTotal:						\$2,284.73
Vendor Total:						\$2,284.73
Dick Blick						
01552						
Check Group:						
Lettering Markers		6	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$137.97
Clay		3	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$76.40
Acrylic Paint		5	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$74.16
Red Acrylic Paint		4	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$59.32
Black Acrylic Paint		4	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$59.32
Yellow Acrylic Paint		4	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$59.32

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
White Construction Paper		7	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$28.43
Gray Construction Paper		2	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$18.94
Sharpies		5	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$83.16
Glue Bottles		25	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$44.34
Glue Sticks		50	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$29.95
Pencils		12	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$29.15
Erasers		10	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$79.44
Oil Pencils		6	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$81.58
Hole Punch		7	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$17.00
Poster Board		50	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$32.09
Palettes		30	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$21.67
Tissue Paper		1	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$9.40
Foil Paper		1	190365	9956458 9/11/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$6.18

Check #: 0

PO/InvoiceTotal: \$947.82

Vendor Total: \$947.82

First Point Mechanical Services, LLC

Check Group:

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
SERVICE CALL - DIAGNOSE OPERATING ISSUES WITH BARD HEAT PUMP ROOM 310		1	190421	W25248 8/28/2018	20.5.0000.2542.323.01.0000 Repair & Maintenance Services	\$350.00
Check #: 0						
PO/InvoiceTotal:						\$350.00
Vendor Total:						\$350.00
First Student	00406					
Check Group:						
MAC-Cross Country Event 9/11/18 @ River Trails		2	0	091-C-065016 9/11/2018	40.5.0000.2551.335.04.0000 Interscholastic Trips	\$311.36
MAC-Cross Country Event 9/13/18 @ Holmes		2	0	091-C-065038 9/13/2018	40.5.0000.2551.335.04.0000 Interscholastic Trips	\$311.36
MAC-Cross Country Event 9/7/18 @ Barrington		1	0	091-C064987 9/7/2018	40.5.0000.2551.335.04.0000 Interscholastic Trips	\$155.68
Check #: 0						
PO/InvoiceTotal:						\$778.40
Vendor Total:						\$778.40
Grainger W W, Inc.	01124					
Check Group:						
BATTERY, 223, LITHIUM 6V		1	190410	9882596076 8/21/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$7.63
BATTERY C, PK12		2	190410	9882596076 8/21/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$25.04
Check #: 0						
PO/InvoiceTotal:						\$32.67
Vendor Total:						\$32.67
Illinois ASBO						
Check Group:						
Annual IASBO Membership		1	190430	283390 8/21/2018	20.5.0000.2541.640.01.0000 Dues & Fees	\$75.00
Check #: 0						

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u> </u>
						\$75.00
						Vendor Total: <u> </u>
						\$75.00
Illinois Grade School Music Assoc.	02106					
Check Group:						
IGSMA Registration for participation in 2018-2019 contests-Murray-Dist & Teacher		1 0		V399023	10.5.0000.1117.640.04.0000	\$90.00
				9/18/2018	Chorus Dues & Fees (Mac Arthur)	
IGSMA Registration for participation in 2018-2019 contests-Simpson		1 0		V399023	10.5.0000.1114.640.04.0000	\$20.00
				9/18/2018	VIM Dues & Fees	
IGSMA Registration for participation in 2018-2019 contests-Gember		1 0		V399023	10.5.0000.1110.640.02.0000	\$20.00
				9/18/2018	Building Staff Dues & Fees (Sullivan)	
						Check #: 0
						PO/InvoiceTotal: <u> </u>
						\$130.00
						Vendor Total: <u> </u>
						\$130.00
Lake-Cook Distributors, Inc.						
Check Group:						
Animal Farm		15	190222	20181228	10.5.0000.1120.420.04.0000	\$104.85
				8/7/2018	Textbooks/Workbooks	
The Rock and the River		30	190222	20181228	10.5.0000.1120.420.04.0000	\$167.70
				8/7/2018	Textbooks/Workbooks	
The Giver		50	190222	20181228	10.5.0000.1120.420.04.0000	\$314.50
				8/7/2018	Textbooks/Workbooks	
						Check #: 0
						PO/InvoiceTotal: <u> </u>
						\$587.05
Check Group:						
Anne Frank Diary of a Young Girl		80	190223	20181229	10.5.0000.1120.420.04.0000	\$391.20
				9/7/2018	Textbooks/Workbooks	
						Check #: 0
						PO/InvoiceTotal: <u> </u>
						\$391.20

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$978.25
Lakeshore Learning Materials						
Check Group:						
Draw & Write Journal (Set of 10)		2	190135	2398100818 9/1/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$75.88
Making Cents Money Game		1	190135	2398100818 9/1/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$28.74
Check #: 0						
PO/InvoiceTotal:						\$104.62
Vendor Total:						\$104.62
Lakeshore Recycling System						
	80968					
Check Group:						
SUMMER WORK 20 YARD ROLL OFF DUMPSTER #1		1	190415	0003986255 8/15/2018	20.5.0000.2542.321.01.0000 Garbage/Recycling	\$428.00
Check #: 0						
PO/InvoiceTotal:						\$428.00
Vendor Total:						\$428.00
Laminating and Binding Solutions, Inc.						
Check Group:						
Xyron Standard Laminating Film		4	190190	174796 7/20/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$877.44
Check #: 0						
PO/InvoiceTotal:						\$877.44
Check Group:						
laminating rolls		20	190389	180981 9/6/2018	10.5.0000.2222.410.02.0000 General Supplies	\$384.30
coupon correction		1	190389	180981 9/6/2018	10.5.0000.2222.410.02.0000 General Supplies	\$0.01
Check #: 0						
PO/InvoiceTotal:						\$384.31

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
MAIN CAMPUS - WEEKLY MOWING		4	190412	132396 8/29/2018	20.5.0000.2543.319.01.0000 Contracted Services	\$1,120.00
MAIN CAMPUS - BACK TO SCHOOL WEEDING / PRUNING		98.78	190412	132396 8/29/2018	20.5.0000.2543.319.01.0000 Contracted Services	\$3,457.30
MAIN CAMPUS - REMOVE & DISPOSE OF ADDITIONAL TREE BRANCHES		1	190412	132396 8/29/2018	20.5.0000.2543.319.01.0000 Contracted Services	\$100.00
IKE - BACK TO SCHOOL WEEDING / PRUNING		15.6	190412	132397 8/29/2018	20.5.0000.2543.319.01.0000 Contracted Services	\$546.00
IKE - WEEKLY MOWING		4	190412	132397 8/29/2018	20.5.0000.2543.319.01.0000 Contracted Services	\$440.00
LJ FIELD - WEEKLY MOWING		3	190412	132398 8/29/2018	20.5.0000.2543.319.01.0000 Contracted Services	\$300.00
					Check #: 0	
						PO/InvoiceTotal: \$5,963.30
Check Group:						
TIMBER REPLACEMENT & REPAIRS @ MAC		1	190413	132401 8/29/2018	20.5.0000.2543.323.01.0000 Repair & Maintenance Services	\$831.20
					Check #: 0	
						PO/InvoiceTotal: \$831.20
						Vendor Total: \$6,794.50
Napa Auto Parts	00654					
Check Group:						
WINDSHIELD WASHER FLUID		1	190408	3563-123442 8/30/2018	20.5.0000.2545.410.01.0000 General Supplies	\$4.68
WORK GLOVES		1	190408	3563-123442 8/30/2018	20.5.0000.2545.410.01.0000 General Supplies	\$12.49
					Check #: 0	
						PO/InvoiceTotal: \$17.17

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$17.17
National Geographic Society						
Check Group:						
Registration for the 2019 National Geographic Bee- MacArthur		1	0	45768 9/14/2018	10.5.0000.1121.640.04.0000 Dues & Fees Mac Teachers	\$90.00
Check #: 0						
PO/InvoiceTotal:						\$90.00
Vendor Total:						\$90.00
Performance Chemical & Supply						
Check Group:						
VAC FILTER HEPA SECONDARY TORNADO BACK PACK		3	190420	225279 8/24/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$21.57
VACUUM BAG TORNADO CV30 10/PK		4	190420	225279 8/24/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$51.20
VACUUM BAG TORNADO BACK PACK 10/PK		8	190420	225279 8/24/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$104.72
VAC FILTER SECONDARY TORNADO BACK PACK		5	190420	225608 8/31/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$35.95
SSS HD CHECMICAL RESISTANT SPRAYER		4	190420	225630 9/4/2018	20.5.0000.2542.410.01.0000 Materials & Supplies	\$84.88
Check #: 0						
PO/InvoiceTotal:						\$298.32
Vendor Total:						\$298.32
Really Good Stuff						
Check Group:						
Group Color Privacy Shields - Purple		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$37.49
Really Good Pencils Welcome Fourth Graders		3	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$10.19

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Revolving Dry Erase Rack		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$35.78
U.S. Map Bulletin Board		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$17.03
SENT WRONG ITEM. RTRND. WILL RECEIVE CREDITWord Problem Words Poster Set		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$20.49
Star Magnets		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$14.76
Diecut Equivalent Fractions Poster Set		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$12.49
Birthday Cake Scented Pencils		4	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$13.59
Looking Back on this year posters		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$12.40
Growth Mindset Pencils		3	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$10.19
Cupcake Pencil Topper Erasers		3	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$13.60
Return to Teacher Pencils		3	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$10.19
Ready to Decorate USA Poster		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$13.62
EZC Strips Return Sweep		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$20.44
Durable Book & Binder holders		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$23.85
Name Plates		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$26.93
Upcycle Star Reward Stickers		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$3.40

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
United States of America Map B. Board		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$17.03
Teaching Points Comp. Clips		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$24.21
Place value banner		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$11.69
Math Vocabulary Word Wall		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$15.76
Mathological Liar Whodunit game		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$15.76
Make the Grade 4th grade pencils		3	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$10.19
Zaner Bloser Cursive Desktop Helpers		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$26.93
Math reference 4 pocket folders intermediate		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$31.90
USA Jumbo Collage map		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$27.26
Zaner bloser cursive desktop helper		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$26.93
Student Name Magnetic Backpack		1	190062	6520782 8/26/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$14.77
Check #: 0						
PO/InvoiceTotal:						\$518.87
Check Group:						
cupcake pencil topper		2	190073	6582140 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$11.82
Birthday bash pencil		2	190073	6582140 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$9.45
large group color magnetic storage pocket		1	190073	6582140 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$35.53

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Desktop helpers		2	190073	6582140 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$70.37
12X9 non-magnetic write again boards		1	190073	6582140 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$37.73
The Surf classroom seats		3	190073	6659960 8/29/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$75.00
Check #: 0						
PO/InvoiceTotal:						\$239.90
Check Group:						
Monthly Calendar Pages Primary		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$15.67
Giant Magnetic Ten Frame Set		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$22.39
Regrouping Posters and Mat Sets		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$29.11
Group Materials Stackable Trays		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$49.27
Student name paw print magnets		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$14.55
Classroom Management Rainbow Clothespins		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$11.19
Class Schedule Magnets		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$16.79
Book and binder holder		1	190078	6588628 8/11/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$23.50
Check #: 0						
PO/InvoiceTotal:						\$182.47
Check Group:						
Black Polka Dots Magnetic Border Trim		2	190080	6580912 8/9/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$22.11

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

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Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Durable Book & Binder Holder - Single Bin		4	190080	6580912 8/9/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$26.52
Durable Book And Binder Holders - 12 pack		2	190080	6580912 8/9/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$106.24
Check #: 0						
PO/InvoiceTotal:						\$154.87
Check Group:						
100 Day Stickers		1	190086	6588625 8/11/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$6.76
100 Day Activity Mat		0	190086	6588625 8/11/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$2.96
Label set for Baskets		2	190086	6588625 8/11/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$22.56
Privacy Shields		1	190086	6588625 8/11/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$40.58
Check #: 0						
PO/InvoiceTotal:						\$72.86
Check Group:						
Cat in the Hat pencils		2	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$6.44
Dr. Suess bookmarks		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$10.57
number chart 1-120		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$7.08
Marquee incentive chart		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$7.69
Pete the Cat incentive chart		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$16.16
Pop out 4" letters		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$11.18

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
DISCONTINUED Poppin Pattern stars trim		0	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$0.99
COUPON		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	(\$26.55)
My Hmwk folder		2	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$49.96
super bright sentence strip		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$11.18
magnetic modeling #1-30		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$18.65
ready to decorate hats		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$14.92
classroom basket		2	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$14.90
Magnetic erasers		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$12.43
2" letter pop out		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$24.87
first grade pencils		2	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$7.93
It's my birthday crown		2	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$17.39
birthday pencil		2	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$7.44
100th day glasses		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$8.70
spaceman		1	190088	6613497 8/17/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$16.16

Check #: 0

PO/InvoiceTotal: \$238.09

Check Group:

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

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Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Build Your Own Flipbooks- growth mindset		2	190225	V304162 9/18/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$23.98
Check #: 0						
PO/InvoiceTotal:						\$23.98
Vendor Total:						\$1,431.04
Reserve Account	00750					
Check Group:						
Postage for the Mail Meter		1	0	44293041x818 8/15/2018	10.5.0000.2630.342.01.0000 Postage	\$2,000.00
Check #: 0						
PO/InvoiceTotal:						\$2,000.00
Vendor Total:						\$2,000.00
Scholastic, Inc						
Check Group:						
Upfront Magazine subscription (promo code 6970, should be discount from \$9.99 to \$7.99)		15	190195	V725272 9/18/2018	10.5.0000.1123.410.04.0000 Classroom Supplies - 8th	\$164.84
Check #: 0						
PO/InvoiceTotal:						\$164.84
Vendor Total:						\$164.84
School Specialty						
Check Group:						
Officemate Stapler		1	190113	208121537695 9/12/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$10.49
Expo Dry Erase Eraser		8	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$14.16
Expo Dry Erase Markers		8	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$30.72
Officemate Round Head Fasteners		2	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$5.24

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

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Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Key Education Puzzles		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$24.97
Trend Upper-Lower Case Puzzle		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$9.97
Number 1 to 20 Puzzle		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$9.97
One to Twenty Puzzle		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$15.97
Opposites Puzzle Set		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$9.97
Alphabet Puzzle Set		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$9.97
See and Spell Puzzle Board		1	190113	V104039 9/20/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$17.99

Check #: 0

PO/InvoiceTotal:	\$159.42
Vendor Total:	\$159.42

Therapy Shoppe, Inc.

Check Group:

Notebook with Shaded Lines		2	190385	331144 9/10/2018	10.5.0000.2130.410.01.0000 Materials & Supplies - OT	\$8.94
Bright Lines Kindergarten Paper		2	190385	331144 9/10/2018	10.5.0000.2130.410.01.0000 Materials & Supplies - OT	\$16.77
Bright Lines Regular Paper		3	190385	331144 9/10/2018	10.5.0000.2130.410.01.0000 Materials & Supplies - OT	\$25.16
Wikki Stix Rainbow		1	190385	331144 9/10/2018	10.5.0000.2130.410.01.0000 Materials & Supplies - OT	\$4.47
SuperStretchy Xa Fidget		2	190385	331144 9/10/2018	10.5.0000.2130.410.01.0000 Materials & Supplies - OT	\$15.65
Bright Lines Notebook Regular Lines		2	190385	331144 9/10/2018	10.5.0000.2130.410.01.0000 Materials & Supplies - OT	\$22.38

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

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Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$93.37
Vendor Total:						\$93.37
TIME For Kids						
Check Group:						
TFK Basic 3-4 Sabath		25	190175	08730009351 8/1/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$123.75
TFK basic 3-4 New teacher		25	190175	08730009351 8/1/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$123.75
TFK Basic 1-2 Emily		20	190175	0873009351.1 8/1/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$99.00
TFK Basic 1-2 Melissa		25	190175	0873009351.1 8/1/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$123.75
Check #: 0						
PO/InvoiceTotal:						\$470.25
Vendor Total:						\$470.25
Trend Enterprises	00942					
Check Group:						
blue fizz chart		2	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$6.85
happy birthday chart		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$3.42
basic shapes chart		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$3.42
punctuation ending		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$16.02
pledge poster		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$3.42
colorful crayons		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$14.88

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
colorful sparkles smiles stickers		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$9.72
vowels chart		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$3.42
bold stripes stars		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$7.43
today is a great day		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$4.00
smile poster		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$4.00
the more you use your brain		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$4.00
money chart		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$3.42
banner dream, plan, succeed		1	190147	2058022 RI 8/2/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$4.37

Check #: 0

PO/InvoiceTotal: \$88.37

Vendor Total: \$88.37

Walsworth Publishing Company

Check Group:

First deposit for 2018-2019 Yearbook - MAC		1	0	9-03772-0 9/11/2018	10.5.0000.1120.413.04.0000 Yearbook	\$2,849.28
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Check #: 0

PO/InvoiceTotal: \$2,849.28

Vendor Total: \$2,849.28

Warehouse Direct

80219

Check Group:

MAC-Classroom Supplies-8th Grade		1	0	3990548-0 8/8/2018	10.5.0000.1123.410.04.0000 Classroom Supplies - 8th	\$55.76
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Prospect Heights School District 23

Voucher Detail Listing

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Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
MAC-Classroom Supplies-7th Grade		1	0	3990549-0 8/8/2018	10.5.0000.1122.410.04.0000 Classroom Supplies - 7th	\$100.32
ROSS-Classroom Supplies -Stolton		1	0	3991076-0 8/8/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$30.66
SULL-Classroom Supplies-Brusso		1	0	3991079-0 8/8/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$24.69
SULL-Classroom Supplies-Stasi		1	0	3991082-0 8/8/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$55.43
SULL-Classroom Supplies-Espinos		1	0	3991085-0 8/8/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$53.76
SULL-Classroom Supplies-Broms		1	0	3991086-0 8/8/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$105.81
MAC-Classroom Supplies-Teramoto		1	0	3991103-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$128.91
MAC-Classroom Supplies-Robertson		1	0	3991115-0 8/8/2018	10.5.0000.1121.410.04.0000 Classroom Supplies - 6th	\$127.79
MAC-Classroom Supplies-Bratko		1	0	3991116-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$93.90
MAC-Classroom Supplies-Boyer		1	0	3991120-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$125.34
MAC-Classroom Supplies-Leja		1	0	3991122-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$128.53
MAC-Classroom Supplies-Leja Team		1	0	3991123-0 8/8/2018	10.5.0000.1122.410.04.0000 Classroom Supplies - 7th	\$113.42
MAC-Classroom Supplies-Windsor		1	0	3991126-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$94.79
MAC-Classroom Supplies-Windsor		1	0	3991126-1 8/9/2018	10.5.0000.1120.410.04.0000 General Supplies	\$4.84
MAC-Classroom Supplies-O'Brien		1	0	3991128-1 8/17/2018	10.5.0000.1120.410.04.0000 General Supplies	\$9.25

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
MAC-Classroom Supplies-Halpin		1	0	3991132-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$98.27
ROSS- Classroom Supplies-Butts		1	0	3993454-0 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$105.70
ROSS-Classroom Supplies-Akhteebo		1	0	3993455-1 9/20/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$9.25
IKE-Double Coupon Tickets-Lambatos		40	0	3993916-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$461.60
IKE-USA Flag-Lambatos		1	0	3993917-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$38.95
IKE-Classroom Supplies-Petrusha		1	0	3993927-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$200.16
IKE-Classroom Supplies-Valderrama		1	0	3993929-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$44.75
IKE-Classroom Supplies-Valderrama		1	0	3993930-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$110.95
ROSS-Classroom Supplies - Rieger		1	0	3993933-0 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$94.19
ROSS-Classroom Supplies - Bennett		1	0	3993934-0 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$81.54
IKE-Classroom Supplies-Tomasik		1	0	3993937-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$140.14
IKE-Classroom Supplies-Kreiman		1	0	3993939-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$80.09
IKE-Classroom Supplies-Kreiman		1	0	3993939-1 8/13/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$9.15
ROSS-Classroom Supplies-Emberton		1	0	3993940-0 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$94.58
ROSS-Classroom Supplies-Emberton		1	0	3993940-1 8/13/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$2.42

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Voucher Batch Number: 1072

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
IKE-Colored Cardstock-Lambatos		1	0	3993944-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$806.53
IKE-Colored Cardstock-Lambatos		1	0	3993945-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$255.63
IKE-Colored Paper -Lambatos		1	0	3993946-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$570.82
IKE-Colored Paper/Cardstock		1	0	3993955-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$640.83
IKE-Tag Board/Paper-Lambatos		1	0	3993955-1 8/13/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$59.08
IKE-Office Supplies-Lambatos		1	0	3993956-0 8/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$701.46
IKE-Office Supplies-Lambatos		1	0	3993956-1 8/13/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$3.54
IKE-Classroom Supplies-Caspari		1	0	3993958-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$160.98
IKE-Classroom Supplies-Caspari		1	0	3993958-1 8/13/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$16.19
IKE-Classroom Supplies-Schmidt		1	0	3993961-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$155.33
ROSS -Classroom Supplies-Walsh		1	0	3993962-0 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$99.01
ROSS-Classroom Supplies-Walsh		1	0	3993962-1 8/13/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$13.25
ROSS-Classroom Supplies - Rollefson		1	0	3993965-0 8/10/2018	10.5.0000.1110.410.03.0000 Classroom/Instructional Supplies (Ross)	\$92.63
IKE-Classroom Supplies - Mullaney		1	0	3993967-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$134.42
ADMIN-Office Supplies		1	0	3995710-0.1 8/13/2018	10.5.0000.1110.410.01.0000 Classroom/Instructional Supplies (District)	\$184.87

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
IKE-Colored Copy Paper		1	0	3997550-0 8/14/2018	10.5.0000.1110.412.01.0000 Copier Paper	\$872.60
MAC-Office Supplies-Nystrom		1	0	3999424-0 8/16/2018	10.5.0000.2410.410.04.0000 Principal Supplies Account	\$55.84
MAC-Classroom Supplies-Quesea		1	0	3999426-0 8/16/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$239.79
MAC-Classroom Supplies-Quesea		1	0	4000093-0 8/27/2018	10.5.0000.1120.410.04.0000 General Supplies	\$51.96
IKE-Liquid Dish Soap-Lambatos		1	0	4009456-0 8/23/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	\$33.27
ADMIN-Tech Supplies-Labels		1	0	4014175-0 8/28/2018	10.5.0000.2225.410.01.0000 General Supplies	\$74.69
SULL-Classroom Supplies-Meziere		1	0	4016811-0 8/30/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$29.87
MAC-Index Binder - Brand		1	0	4020483-0 9/4/2018	10.5.0000.1120.410.04.0000 General Supplies	\$0.75
MAC-Office Supplies-Picture Hanging Strips-Nystrom		1	0	4020484-0 9/5/2018	10.5.0000.2410.410.04.0000 Principal Supplies Account	\$18.30
IKE-Replacement for item pending credit from invoice 3993956		1	0	4025974-0 9/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$6.19
IKE-Flair Markers to replace item pending credit on invoice 3993956		1	0	4026113-0 9/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$11.30
MAC-Classroom Supplies - Hendricks		1	0	40333133-0 9/14/2018	10.5.0000.1113.410.04.0000 Art Instructional Supplies (Mac Arthur)	\$139.37
Refund from invoice 3991086-0		1	0	C3991086-0 9/10/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	(\$13.29)
IKE-Refund from invoice 3993956-0		1	0	C3993956-0 9/10/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	(\$6.19)
IKE-Refund for supplies incorrectly charged		1	0	C3993956-0.1 9/12/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	(\$22.60)

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Refund from invoice 3993961-0		1	0	C3993961-0 9/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	(\$24.92)
Check #: 0						PO/InvoiceTotal: <u>\$8,186.44</u>
Check Group:						
TRUCK, FOAM TILT, BK		1	190411	4012041-0 8/27/2018	20.5.0000.2544.553.01.0000 Capital Equipment	\$541.00
44 GAL GARBAGE CAN		3	190411	4012051-0 8/27/2018	20.5.0000.2544.553.01.0000 Capital Equipment	\$137.85
BLADE, FRONT, BLUE, FANG20		1	190411	4015559-0 8/31/2018	20.5.0000.2544.319.01.0000 Equipment Repairs	\$36.00
BLADE, REAR, BLUE, FANG20		1	190411	4015559-0 8/31/2018	20.5.0000.2544.319.01.0000 Equipment Repairs	\$45.60
BLADES SQUEGEE, WEAR PACK		1	190411	4015559-0 8/31/2018	20.5.0000.2544.319.01.0000 Equipment Repairs	\$115.75
Check #: 0						PO/InvoiceTotal: <u>\$876.20</u>
Vendor Total:						<u>\$9,062.64</u>
WASBO Foundation						
Check Group:						
2018 FACILITIES MASTERS CONFERENCE		1	190416	16584 9/11/2018	20.5.0000.2541.312.01.0000 Professional Development	\$245.00
Check #: 0						PO/InvoiceTotal: <u>\$245.00</u>
Vendor Total:						<u>\$245.00</u>
WorldPoint ECC, Inc. 01009						
Check Group:						
Laerdal Baby Anne Airways 24 pack		1	190198	+4074555 8/2/2018	10.5.0000.2134.410.01.0000 General Supplies - Nurse	\$17.70

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1072

09/25/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
WorldPoint Practi-shields 36 pack		1	190198	+4074555 8/2/2018	10.5.0000.2134.410.01.0000 General Supplies - Nurse	\$9.39
Laerdal Little Jr & Resusci Jr Airways 24 pack		2	190198	+4074555 8/2/2018	10.5.0000.2134.410.01.0000 General Supplies - Nurse	\$105.47
WorldPoint CPR Trainer Valve 50 pack		1	190198	+4074555 8/2/2018	10.5.0000.2134.410.01.0000 General Supplies - Nurse	\$46.99

Check #: 0

PO/InvoiceTotal:	<u>\$179.55</u>
Vendor Total:	<u>\$179.55</u>
Grand Total:	<u>\$37,003.23</u>

End of Report

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AISLE Assoc of IL Sch Library Educators						
Check Group:						
Conference Registration - Betsy Yager		1	190424	2018208 9/17/2018	10.5.0000.1110.312.02.0000 Elem Staff Professional Development (Sullivan)	\$330.00
					Check #: 0	
					PO/InvoiceTotal:	\$330.00
					Vendor Total:	\$330.00
ASCD 71829						
Check Group:						
Luke Lambatos		1	190332	0013129234 8/27/2018	10.5.0000.2410.312.05.0000 Principal Professional Development	\$689.00
Traci Meziere		1	190332	0013129236 8/27/2018	10.5.0000.2410.312.02.0000 Principal Professional Development	\$575.00
Cam Nystrom and Chris Alms		1	190332	0013129240 8/27/2018	10.5.0000.2410.312.04.0000 Principal Professional Development	\$575.00
Don Angelaccio		1	190332	0013129242 8/27/2018	10.5.0000.2321.312.01.0000 Professional Development	\$575.00
Cam Nystrom and Chris Alms		1	190332	001312937 8/27/2018	10.5.0000.2410.312.04.0000 Principal Professional Development	\$575.00
					Check #: 0	
					PO/InvoiceTotal:	\$2,989.00
					Vendor Total:	\$2,989.00
AssetGenie, Inc						
Check Group:						
13" Display Module Repair-279382235112/C1MTR3P7JWK/Broken LCD		1	0	1323511 9/14/2018	10.5.0000.2225.323.01.0000 Repair & Maintenance	\$249.00
					Check #: 0	
					PO/InvoiceTotal:	\$249.00
					Vendor Total:	\$249.00

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AT & T						
Check Group:						
Monthly Phone Charges 8/17/18 - 9/16/18		1 0		847 R16-01121129x91 8 9/16/2018	10.5.0000.2630.341.01.0000 Telephone/Network	\$1,125.03
Monthly Phone Charges 8/17/18 - 9/16/18		1 0		847 R16-17273039x91 8 9/16/2018	10.5.0000.2630.341.01.0000 Telephone/Network	\$1,249.19
					Check #: 0	
					PO/InvoiceTotal:	\$2,374.22
					Vendor Total:	\$2,374.22
AT & T Long Distance	01256					
Check Group:						
Monthly Long Distance Charges through 9/11/18		1 0		834687562x918 9/13/2018	10.5.0000.2630.341.01.0000 Telephone/Network	\$776.88
					Check #: 0	
					PO/InvoiceTotal:	\$776.88
					Vendor Total:	\$776.88
CDW Computer Center	01060					
Check Group:						
Microsoft Office Professional Plus License \$ software assurance		168	190031	NZQ6491 8/30/2018	10.5.0000.2225.316.01.0000 Contracted Software/Websites	\$4,052.16
					Check #: 0	
					PO/InvoiceTotal:	\$4,052.16
					Vendor Total:	\$4,052.16
Citi Cards						
Check Group:						
Citi Cards - COSTCO WHSE #0779- BOE Conference Room Snacks- M. DeBartolo		1 0		2744x9/12/18 9/12/2018	10.5.0000.2321.490.01.0000 Central Office Food/Meals	\$7.99

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Citi Cards - COSTCO WHSE #0779- ILEAP Breakfast- M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2210.410.01.0000 General Supplies	\$57.41
Citi Cards - COSTCO WHSE #0779- Institute Day Snacks- M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2210.410.01.0000 General Supplies	\$175.89
Citi Cards - IASB - Credit Card Fee - M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2510.332.00.0000 Asst Supt Finance Travel/Mileage Reimbursement	\$123.00
Citi Cards - IASB - Early Bird Registration - Don Angelaccio		1	0	2744x9/12/18 9/12/2018	10.5.0000.2321.312.01.0000 Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Don Angelaccio		1	0	2744x9/12/18 9/12/2018	10.5.0000.2321.332.01.0000 Travel Expense	\$200.00
Citi Cards - IASB - Early Bird Registration - Carol Botwinski		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Carol Botwinski		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.332.01.0000 BOE Travel/Mileage Expenses	\$200.00
Citi Cards - IASB - Early Bird Registration - Jeff Bowes		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Jeff Bowes		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.332.01.0000 BOE Travel/Mileage Expenses	\$200.00
Citi Cards - IASB - Early Bird Registration - Micheal DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2510.312.01.0000 Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Micheal DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2510.332.00.0000 Asst Supt Finance Travel/Mileage Reimbursement	\$200.00
Citi Cards - IASB - Early Bird Registration - Mari-Lynn Peters		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Mari-Lynn Peters		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.332.01.0000 BOE Travel/Mileage Expenses	\$200.00
Citi Cards - IASB - Early Bird Registration - Amy Zaher		1	0	2744x9/12/18 9/12/2018	10.5.0000.2211.312.01.0000 Professional Development	\$485.00

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Citi Cards - IASB - Housing Deposit - Amy Zaher		1	0	2744x9/12/18 9/12/2018	10.5.0000.2211.332.01.0000 Travel Expenses	\$200.00
Citi Cards - Bar Louie - PHEA-Admin Communication Meeting Welcome Back - M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2321.490.01.0000 Central Office Food/Meals	\$127.95
Citi Cards - Tony's Fresh Market -Institute Day - M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.1110.410.01.0000 Classroom/Instructional Supplies (District)	\$22.93
Citi Cards - IASB - Credit Card Fee - M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2510.332.00.0000 Asst Supt Finance Travel/Mileage Reimbursement	\$65.85
Citi Cards - IASB - Early Bird Registration - Pat Chester		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$485.00
Citi Cards - IASB - Collective Bargaining for School Board Members and Administrators-PM - Pat Chester		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$140.00
Citi Cards - IASB - Housing Deposit - Pat Chester		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.332.01.0000 BOE Travel/Mileage Expenses	\$200.00
Citi Cards - IASB - Early Bird Registration - Brian Greidanus		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Brian Greidanus		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.332.01.0000 BOE Travel/Mileage Expenses	\$200.00
Citi Cards - IASB - Early Bird Registration - Kevin Novak		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.312.01.0000 BOE Professional Development	\$485.00
Citi Cards - IASB - Housing Deposit - Kevin Novak		1	0	2744x9/12/18 9/12/2018	10.5.0000.2310.332.01.0000 BOE Travel/Mileage Expenses	\$200.00
Citi Cards - COSTCO Membership Renewal- M. DeBartolo		1	0	2744x9/12/18 9/12/2018	10.5.0000.2510.640.01.0000 Business Manager Dues & Fees	\$120.00

Check #: 0

PO/InvoiceTotal: \$7,006.02

Vendor Total: \$7,006.02

City of Prospect Heights

Check Group:

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Crossing Guard Salary & Fees 7/15/18-8/25/18		1	0	CG8-18 8/31/2018	10.5.0000.2191.319.01.0000 Crossing Guards	\$1,169.88
Check #: 0						
PO/InvoiceTotal:						\$1,169.88
Vendor Total:						\$1,169.88
CoSN (Consortium for School Networking)						
Check Group:						
Small District Membership		1	190442	199690 5/4/2018	10.5.0000.2225.640.01.0000 Technology Dues & Fees	\$340.00
Check #: 0						
PO/InvoiceTotal:						\$340.00
Vendor Total:						\$340.00
Demco Inc.	00220					
Check Group:						
clear heavy-duty non-glare library protectors 2 x 3		1	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$54.90
clear heavy-duty non-glare library protectors 1 1/4 x 3 1/8		4	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$38.52
Clear glossy label protectors 1 1/4 x 2 3/4		2	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$26.64
subject classification labels graphic novels		1	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$7.87
cslp 2017 poster		8	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$26.96
1/2 prelaminated stars orange		1	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$5.23
Norbond liquid plastic adhesive 8 oz		1	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$4.96
oversize economy book suport		10	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$54.30

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
avery 5160 labels		1	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	\$45.63
Correction for line 2 from invoice		1	190391	6448383 9/11/2018	10.5.0000.2222.410.05.0000 General Supplies	(\$0.01)
				Check #: 0		
					PO/InvoiceTotal:	\$265.00
					Vendor Total:	\$265.00
First Student	00406					
Check Group:						
Pictures - Harper Pick-up - Drop off @ Ike		1	0	091-C-065005 9/5/2018	40.5.0000.2551.339.01.0000 Field Trips	\$35.68
				Check #: 0		
					PO/InvoiceTotal:	\$35.68
					Vendor Total:	\$35.68
Follett School Solutions, Inc						
Check Group:						
Remainder of line item 1		1	190313	891345F 9/11/2018	10.5.0000.2222.430.04.0000 Library Books - Middle School	\$431.67
				Check #: 0		
					PO/InvoiceTotal:	\$431.67
					Vendor Total:	\$431.67
National Investigations, Inc.	80930					
Check Group:						
Residency KP and AP 9/2/18		1.5	0	RI-18-1675 9/11/2018	10.5.0000.2520.319.01.0000 Professional Services	\$97.50
				Check #: 0		
					PO/InvoiceTotal:	\$97.50
					Vendor Total:	\$97.50
Nicor Gas						
Check Group:						

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Monthly Gas Charges 8/2//18 - 9/19/18 - IKE		1	0	23-05-54-0000 8x918 9/20/2018	20.5.0000.2542.465.01.0000 Natural Gas	\$119.64
Monthly Gas Charges 8/23/18 - 9/20/18 Sullivan		1	0	52-74-17-0000 0x918 9/21/2018	20.5.0000.2542.465.01.0000 Natural Gas	\$157.01
Monthly Gas Charges 8/23/18-9/20/18 - Mac		1	0	62-74-17-0000 9x918 9/21/2018	20.5.0000.2542.465.01.0000 Natural Gas	\$169.45
Check #: 0						
PO/InvoiceTotal:						\$446.10
Vendor Total:						\$446.10
Paddock Publications						
Check Group:						
Current Charges for Ads Expiring 9/9/18-9/15/18		1	0	T4509268 9/15/2018	10.5.0000.2630.350.01.0000 Advertising/Publications	\$27.00
Check #: 0						
PO/InvoiceTotal:						\$27.00
Vendor Total:						\$27.00
Palos Sports Inc						
00718						
Check Group:						
Mikasa VQ2000 Black/White		1	190324	297546-01 9/7/2018	10.5.0000.1116.410.04.0000 PE Instructional Supplies/Equipment (Mac Arthur)	\$31.97
Hockey Stick Set		1	190324	297546-03 9/14/2018	10.5.0000.1116.410.04.0000 PE Instructional Supplies/Equipment (Mac Arthur)	\$184.97
Mikasa VQ2000 Black/White		4	190324	297546-04 9/10/2018	10.5.0000.1116.410.04.0000 PE Instructional Supplies/Equipment (Mac Arthur)	\$127.88
Check #: 0						
PO/InvoiceTotal:						\$344.82
Vendor Total:						\$344.82
Really Good Stuff						
Check Group:						

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Word Problem Words Poster Set		1	190062	6713795 9/14/2018	10.5.0000.1110.410.02.0000 Classroom/Instructional Supplies (Sullivan)	\$10.99
Check #: 0						
PO/InvoiceTotal:						\$10.99
Check Group: Color Overlays		1	190093	6553440 8/3/2018	10.5.0000.1120.410.04.0000 General Supplies	\$31.44
Check #: 0						
PO/InvoiceTotal:						\$31.44
Check Group: Magnetic Word Building Set		1	190414	6719330 9/18/2018	10.5.0000.1111.410.05.0000 Reading Instructional Supplies (Eisenhower)	\$118.83
Pocket Chart Stand		1	190414	6719330 9/18/2018	10.5.0000.1111.410.05.0000 Reading Instructional Supplies (Eisenhower)	\$85.67
Everyday Pocket Chart		2	190414	6719330 9/18/2018	10.5.0000.1111.410.05.0000 Reading Instructional Supplies (Eisenhower)	\$58.22
Check #: 0						
PO/InvoiceTotal:						\$262.72
Vendor Total:						\$305.15
Robbins Schwartz						
Check Group: For Professional Services Rendered 8614.17004 HVAC Defects		1	0	283249 KMF 8/31/2018	10.5.0000.2369.318.01.0000 Legal Services	\$6,927.50
Check #: 0						
PO/InvoiceTotal:						\$6,927.50
Vendor Total:						\$6,927.50
Scariano Himes & Petrarca	01221					
Check Group:						

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
School Law Fees through 8/31/18		1	0	41104 9/4/2018	10.5.0000.2369.318.01.0000 Legal Services	\$3,507.53
					Check #: 0	
					PO/InvoiceTotal:	\$3,507.53
					Vendor Total:	\$3,507.53
Scholastic Classroom Magazines						
Check Group:						
Storyworks Ganek		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Brusso		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Schlomann		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Hartmann		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Kaspari		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Pennell		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Mkrtschjan		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Jr Ubert		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Jr Funk		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Jr Ganek		25	190172	M6594221 1 9/18/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
					Check #: 0	
					PO/InvoiceTotal:	\$2,268.75

Check Group:

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Scholastic News 1		162	190191	M6594034 8 9/18/2018	10.5.0000.1110.420.05.0000 Textbooks/Workbooks (Eisenhower)	\$1,024.65
Check #: 0						
Check Group:						
Storyworks Full Year 4-6 - Wessel		25	190379	M6656815 5 9/10/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Full Year 4-6 - Lett		25	190379	M6656815 5 9/10/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Storyworks Junior Full Year 4-6 - Travis		25	190379	M6656815 5 9/10/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$226.88
Check #: 0						
PO/InvoiceTotal:						\$1,024.65
Vendor Total:						\$3,974.04
Scholastic, Inc						
Check Group:						
Scholastic News Gr. 5/6		30	190193	M6591558 9 9/18/2018	10.5.0000.1121.410.04.0000 Classroom Supplies - 6th	\$189.75
Check #: 0						
PO/InvoiceTotal:						\$189.75
Check Group:						
CHOICES- HEALTH MAGAZINE		10	190194	M6591680 1 9/18/2018	10.5.0000.1120.410.04.0000 General Supplies	\$104.39
Check #: 0						
PO/InvoiceTotal:						\$104.39
Vendor Total:						\$294.14
SignWarehouse, Inc						
Check Group:						
White Vinyl		4	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$105.12

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Black Vinyl		4	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$105.12
Red Vinyl		4	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$118.10
Heat Transfer Black Vinyl		1	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$71.61
Heat Transfer White Vinyl		1	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$71.61
Heat Transfer Red Vinyl		1	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$71.61
Transfer Tape		1	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$25.69
Navy Heat Transfer Blue		1	190431	D68558 9/20/2018	10.5.0000.1410.410.04.0000 General Supplies - Ind. Arts	\$71.61

Check #: 0

PO/InvoiceTotal:	<u>\$640.47</u>
Vendor Total:	<u>\$640.47</u>

Systems Forms Inc.

Check Group:

1500 - 9x12 Clasp Report Card Envelopes		1	0	18684 9/14/2018	10.5.0000.1110.410.01.0000 Classroom/Instructional Supplies (District)	\$367.00
---	--	---	---	--------------------	---	----------

Check #: 0

PO/InvoiceTotal:	<u>\$367.00</u>
Vendor Total:	<u>\$367.00</u>

TIME For Kids

Check Group:

Time for Kids Ubert 4th grade		25	190170	2436940593x918 9/5/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$123.75
Time for Kids MacTavish 4th Grade		25	190170	2436940593x918 9/5/2018	10.5.0000.1110.420.02.0000 Textbooks/Workbooks (Sullivan)	\$123.75

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u>\$247.50</u>
						Vendor Total: <u>\$247.50</u>
Tyler Technologies, Inc.	81079					
Check Group:						
Annual Fee + Annual Maintenance		1	0	11/01/2018-10/31/2019	025-235941 10.5.0000.2660.316.01.0000	\$5,579.75
				9/25/2018	Contracted Software/Websites	
Ivisions Annual Fee		1	0	025-235941	10.5.0000.2660.316.01.0000	\$1,302.33
				9/25/2018	Contracted Software/Websites	
Check #: 0						
						PO/InvoiceTotal: <u>\$6,882.08</u>
						Vendor Total: <u>\$6,882.08</u>
Village of Arlington Heights	02889					
Check Group:						
Monthly Water Charges - IKE - 07/03/18-08/29/18		1	0	50067-104994x91	20.5.0000.2542.370.01.0000	\$361.63
				9/22/2018	Water/Sanitation	
Monthly Water Charges - Main-07/02/18-8/29/18		1	0	60069-104998x91	20.5.0000.2542.370.01.0000	\$1,002.36
				9/22/2018	Water/Sanitation	
Check #: 0						
						PO/InvoiceTotal: <u>\$1,363.99</u>
						Vendor Total: <u>\$1,363.99</u>
Walsh, Patricia						
Check Group:						
Garden Expenses - Rebate amount due to Patti Walsh		1	0	Gardenx918	10.5.0000.1110.410.03.0000	\$5.14
				9/7/2018	Classroom/Instructional Supplies (Ross)	
Check #: 0						
						PO/InvoiceTotal: <u>\$5.14</u>
						Vendor Total: <u>\$5.14</u>
Warehouse Direct	80219					

Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
MAC - Classroom Supplies - Sutter		1	0	3990551-0 8/8/2018	10.5.0000.1120.410.04.0000 General Supplies	\$56.27
MAC - Classroom Supplies - Kevil		1	0	3990552-01 8/9/2018	10.5.0000.1120.410.04.0000 General Supplies	\$7.92
MAC-Labels for Yearbook - Teramoto		1	0	3991105-0 8/8/2018	10.5.0000.1120.413.04.0000 Yearbook	\$22.52
IKE - Classroom Supplies - Hauschild		1	0	3993928-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$112.29
IKE - Classroom Supplies - Walsh OT		1	0	3993931-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$92.80
IKE - Classroom Supplies - Czarkowski		1	0	3993943-0 8/10/2018	10.5.0000.1110.410.05.0000 Classroom/Instructional Supplies (Eisenhower)	\$197.95
MAC - Gregg Steno Books		6	0	4027661-0 9/11/2018	10.5.0000.2410.410.04.0000 Principal Supplies Account	\$11.10
Colored Paper for Betsy Ross		40	0	4027739-0 9/11/2018	10.5.0000.1110.412.01.0000 Copier Paper	\$256.00
Colored Paper for Betsy Ross		10	0	4027739-0 9/11/2018	10.5.0000.1110.412.01.0000 Copier Paper	\$105.30
Admin - Office Supplies - Ellison		1	0	4037771-0 9/19/2018	10.5.0000.1110.410.01.0000 Classroom/Instructional Supplies (District)	\$69.37
IKE-Refund for returned items INV-3993946-0		1	0	C3993946-0 9/25/2018	10.5.0000.2410.410.05.0000 Principal Supplies Account	(\$570.82)
Check #: 0						
PO/InvoiceTotal:						\$360.70
Vendor Total:						\$360.70
Wilson Language Training Corporation						
Check Group:						
WRS Letter Sound Cards		2	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$38.66

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
WRS Word Cards		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$21.49
WRS Word Element & Syllable		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$20.41
WRS End of Step Assessment		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$21.49
WRS Student Notebook		3	190339	1730383 9/7/2018	10.5.0000.1205.420.01.0000 LBS Textbooks/Workbooks	\$25.60
WRS High Frequency Word Cards		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$32.29
WRS Magnetic Journal with Tiles		2	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$55.94
WRS End of Step Assessment		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$48.49
WRS Student Dictation Notebook		3	190339	1730383 9/7/2018	10.5.0000.1205.420.01.0000 LBS Textbooks/Workbooks	\$22.36
WRS Student Portfolio		3	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$64.48
WRS Student Workbooks		3	190339	1730383 9/7/2018	10.5.0000.1205.420.01.0000 LBS Textbooks/Workbooks	\$81.00
WRS Student Workbooks B		2	190339	1730383 9/7/2018	10.5.0000.1205.420.01.0000 LBS Textbooks/Workbooks	\$54.00
Word Ident and Spelling Kit		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$302.40
Alphabet Wall Strip		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$21.60
Classroom Poster Set 1		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$35.64
Classroom Poster Set 2		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$35.64

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1073

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Classroom Poster Set 3		1	190339	1730383 9/7/2018	10.5.0000.1205.410.01.0000 LBS Classroom Supplies	\$35.65

Check #: 0

PO/InvoiceTotal:	<u>\$917.14</u>
Vendor Total:	<u>\$917.14</u>
Grand Total:	\$46,727.31

End of Report

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1074

10/02/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Constellation NewEnergy, Inc.	80148					
Check Group:						
Monthly Electric Charges - Main 8/10/18-9/11/18		1 0		7287540-1 9/12/2018	20.5.0000.2542.466.01.0000 Electricity	\$9,571.14
Monthly Electrric Charges - IKE - 8/8/18-9/7/18		1 0		7287540-2x918 9/10/2018	20.5.0000.2542.466.01.0000 Electricity	\$2,101.42
					Check #: 0	
						PO/InvoiceTotal: \$11,672.56
						Vendor Total: \$11,672.56
						Grand Total: \$11,672.56

End of Report

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Prospect Heights School District 23

Voucher Detail Listing

Voucher Batch Number: 1087

10/09/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Honeywell International Inc						
Check Group:						
ANNUAL HONEYWELL SERVICE CONTRACT		1	190461	5245613925 9/25/2018	20.5.0000.2542.319.01.0000 Professional Services	\$27,056.75
Check #: 0						
PO/InvoiceTotal:						\$27,056.75
Vendor Total:						\$27,056.75
Safe-Way Tuckpointing Co.						
Check Group:						
2018 Masonry Project		1	190058	SAFEx10.9.18 10/4/2018	20.5.0000.2542.553.01.0000 Capital Expenditures	\$27,944.10
Check #: 0						
PO/InvoiceTotal:						\$27,944.10
Vendor Total:						\$27,944.10
Grand Total:						\$55,000.85

End of Report

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**Prospect Heights School District 23
Board Memorandum
Action/Discussion Item**

Date: October 10, 2018

Subject: Summary of Categorical Grants

Contacts: Dr. Amy Zaher, Micheal DeBartolo

This table is intended to provide a summary of the categorical grants for the 2018-2019 school year.

CATEGORY	OVERVIEW	2017-2018	2018-2019
School Library Grant	Funds will be used to purchase library books.	\$1,195	Projected \$1,195
Base Funding Minimum	Formerly: General State Aide SPED Personnel SPED Children Requiring Services SPED Summer Title III TBE/TPI (EL)	\$1,712,590	\$1,753,620
Title III: LIPLEPS (Federal) Language Instruction Program for Limited English Proficient Students	Funds will be used for 1.5 FTE TPI/TBE assistants' salary.	\$43,036	\$41,600
IDEA Flow-Through	Funds will be used to pay 1.5 FTE salaries of our Occupational Therapists and 1.0 FTE salary of our Physical Therapist.	\$284,131	\$287,324
IDEA Preschool	Funds will be used for a portion of a program assistant's salary.	\$15,538	\$17,890

Title IA Basic Programs	Funds will be used for 8 part-time reading and math tutors, mentoring program, digital literacy software, reading and math supplemental materials, virtual summer school programming, and supplies for homeless students.	ESSA \$141,731	ESSA \$130,333
Title IIA Teacher Quality	Funds will be used to pay for tuition reimbursement for teachers and for teacher professional development.	ESSA \$34,353	ESSA \$29,496
Title IV -Student Support and Academic Enrichment	Funds will be used to purchase STEM materials for each school and for professional development for Positive Behavior Intervention Support training (PBIS).		ESSA \$10,000
Title I School Improvement Grant 1003(a)	Funds will be used at MacArthur provide professional development to provide teachers with Cultural Responsiveness and Reading/Writing Support that increases student achievement in ELA/Writing for our English Learners.		ESSA \$15,000
Total		\$2,232,574	\$2,286,458
			+\$53,884

Curriculum Update

October 10, 2018



Dr. Amy M. Zaher

Assistant Superintendent of Curriculum and Instruction

Curriculum Review Cycle



District 23 Curriculum Review Cycle*

Curricular Area	FY Adopted	Series	Curriculum Review	FY Adoption & Implementation
Math (K-5)	2012-13	Everyday Math 4 th Edition K-5 (Common Core)	2018-19	2019-20
Math (6-8)	2012-13	Glencoe Common Core and Algebra 1	2018-19	2019-20
LMC	2013-14	Teacher Created	2018-19	2019-20
Reading/LA	2012-13	Pearson – Reading Street, Calle de Lectura, and My Sidewalks; Prentice Hall 6-8	2019-20	2020-21
STEM/Ind. Tech	2014-15	Teacher Created	2020-21	2021-22
Spanish	2014-15	Vista Learning- Descubre@2013	2020-21	2021-22
Art	2014-15	Teacher Created	2020-21	2021-22
Music	2014-15	Quaver.com	2020-21	2021-22
Family and Consumer Sciences	2014-15	Teacher Created	2020-21	2021-22
Social Emotional Learning (SEL)	2014-15	Common Sense Media, Social Thinking, Expect Respect, PBS	2020-21	2021-22
Physical Education	2014-15	Spark, FitnessGram, Teacher Created	2020-21	2021-22
Health	2009-10	Teen Health Course 3 Glencoe@2009	2020-21	2021-22
Social Studies	2015-16	TCI 2013-16 Gr. 4-8 Pearson MyWorld 2013 Gr. 2-3 Teacher Created Gr. K-1	2021-22	2022-23
Science	2016-17	Mystery Science K-5 STEMScopes, 6-8 (2015 adoption)	2022-23	2023-24
Early Childhood	2016-17	Creative Curriculum – Teaching Strategies Gold	2022-23	2023-24

*Curriculum review, recommendations and adoptions are all tentative and dependent upon needs, State requirements, and budgetary constraints.

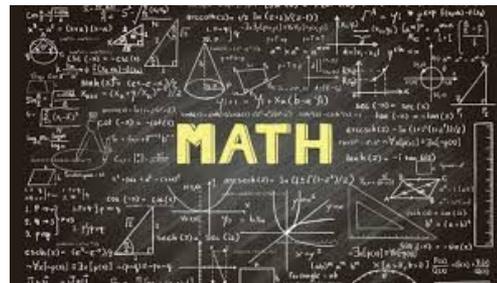
Curriculum Review



2017-2018 - Science



2018-2019 - Math



2018-2019 Library Media Curriculum



Math Curriculum Committee



K-5 Committee

Amy Zaher, chair

Admin - Maria Stavropoulos, Traci Meziere

Luke Lambatos

Kinder: Stacy Balla, Sherrie Grishchow

1st: Pam Garceau, Lisa Schmidt

2nd: Allison Mass, Julie Murray

3rd: Emily Butts, Nazera Chartouni

4th: Tara MacTavish

5th: Linda Hartmann

SPED: Christine Pufundt, Gina Stolton

TIS/Tech: Alison Mahoney, Yianni Bertosos

6th-8th Committee

Amy Zaher, chair

Admin - Maria Stavropoulos, Chris Alms

6th: Amy Mailloux

7th: Erin Dolwick, Mark Atkinson

8th: Dave Alexander

SPED: Jill Halpin

TIS/Tech: Hannah Sutter, Yianni Bertosos

Framing our Work Together



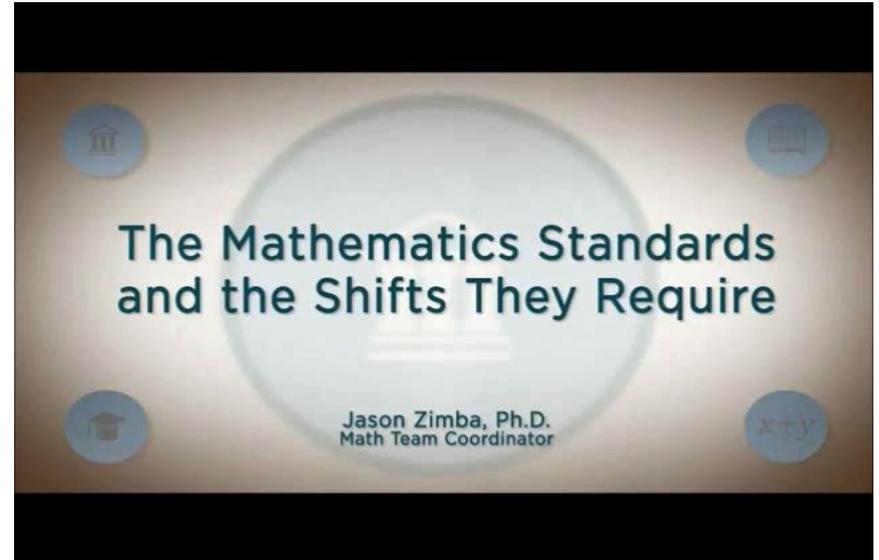
#GOALS

Professional Development	Curriculum Adoption
<ul style="list-style-type: none">● Build familiarity with the Math Content Standards, Standards for Mathematical Practices and the shifts of the CCSS● Provide insight and direction for learning needs of colleagues● Identify and provide professional development as necessary for implementation	<ul style="list-style-type: none">● Review gap analysis between current materials and instruction and CCSS● Consider new materials and investigate new curriculum● Recommend new materials for adoption and budgeting● Monitor and evaluate adoption and program implementation, providing support as necessary● Create and develop a curriculum map



The CCSS Requires Three Shifts in Mathematics

1. **Focus:** Focus strongly where the Standards focus.
2. **Coherence:** *Think* across grades and *link* to major topics within grades.
3. **Rigor:** In major topics, pursue *conceptual understanding*, procedural skill and *fluency*, and *application*.



<https://vimeo.com/92784227>

Plan for our work this year - FALL



- ▶ Professional development
- ▶ Surveying staff
- ▶ Develop rubric for evaluating materials



Plan for our work this year - WINTER



- ▶ Vendor presentations
- ▶ Evaluate materials using the rubric



Plan for our work this year – SPRING/SUMMER



- ▶ Continue professional development
- ▶ Request pricing options from vendors
- ▶ Board of Education proposal for the adoption of Math materials
- ▶ Professional development for staff on new materials



Library Media Centers (LMC)



- ▶ Library Media Specialists:
 - ▶ Kristen Herzog, Kim Strachn, Betsy Yager, and Marybeth McWilliams
 - ▶ Tech/TIS reps, General Education Teachers
 - ▶ Administration



- ▶ Continue Investigation of Future Ready Libraries Framework
- ▶ Review and Align our Instructional Goals
- ▶ Refresh Curriculum Scope and Sequence
- ▶ No anticipated “Adoption” of materials



Any Questions?





Board Action Item

Date: October 5, 2017

Title: Board Action -- FY2018 Annual Financial Report & Federal Programs Audit

Contact: Micheal DeBartolo, Assistant Superintendent for Finance & Operations

Purpose of Agenda Item

The purpose of the agenda item is to review the FY2018 Audit, A-133 Single Audit and the Annual Financial Report with the Board of Education.

Background Information

- The Illinois School Code requires school district's to have an outside audit performed by an auditing firm annually
- The A-133 Single Audit is required when a school district receives in excess of \$750,00 in federal revenue
- The Annual Financial Report is prepared as part of the audit and is sent to the Illinois State Board of Education, North Cook Intermediate Service Center and posted on the District's website

Analysis & Implications for Policy & Budget

The administration refers the Board to the Management's Discussion and Analysis located at the front of the audit document

Recommendation

The Administration and Finance Committee recommend the approval of the FY2018 Annual Financial Report and Audit, as well as the Federal Programs Audit as presented.

ANNUAL FINANCIAL REPORT
PROSPECT HEIGHTS SCHOOL
DISTRICT NO. 23
PROSPECT HEIGHTS, ILLINOIS
JUNE 30, 2018

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EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

1875 Hicks Road
Rolling Meadows, Illinois 60008

Telephone (847) 221-5700
Facsimile (847) 221-5701

Independent Auditor's Report

Board of Education
Prospect Heights School District No. 23
Prospect Heights, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Prospect Heights School District No. 23, Prospect Heights, Illinois, (the "District") as of and for the year ended June 30, 2018, 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 an opinion 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 entity'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 entity'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 opinion.

Basis for Qualified Opinion

The District has omitted disclosures required by Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which the disclosure would affect the financial statements is not reasonably determined.

Qualified Opinion

In our opinion, except for the effects of the omissions discussed in the “Basis for Qualified Opinion” paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Prospect Heights School District No. 23, as of June 30, 2018, and the respective changes in financial position – modified cash basis, thereof for the year then ended in accordance with the basis of accounting as 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 Prospect Heights School District No. 23’s financial statements. The Other Information, as listed in the table of contents, is presented for the purposes of additional analysis and is not a required part of the financial statements of Prospect Heights School District No. 23. We have applied certain limited procedures to the Other Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2018, on our consideration of Prospect Heights School District No. 23’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Prospect Heights School District No. 23’s internal control over financial reporting and compliance.

Evans, Marshall & Pease, P.C.

Evans, Marshall & Pease, P.C.
Certified Public Accountants

October 2, 2018
Rolling Meadows, Illinois
(15)

OTHER INFORMATION
Management's Discussion and Analysis

The Management's Discussion and Analysis of Prospect Heights School District 23's (the "District") financial performance provides an overall review of the District's financial activities for the year ended June 30, 2018. 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. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The assets of the District exceeded its liabilities at June 30, 2018, by \$17,541,479 (net position).
- The District's total net position increased by \$1,177,921.
- The State of Illinois employer pension contributions "on-behalf" of the District are recorded for both revenue and expenditures and therefore do not affect the ending fund balance in the Educational Account.
- It should be noted that in order to comply with GASB, the Educational and Working Cash Accounts have been combined into the General Fund for purposes of the audit only. The District continues to delineate their revenue and expenditures in compliance with the Illinois State Board of Education – Illinois Program Accounting Manual for operating purposes.
- The District ended the fiscal year with revenues exceeding expenditures before other financing sources and uses in the Operating Funds. The Operating Funds are defined as the Educational Account, Operations and Maintenance, Transportation and Municipal Retirement/Social Security Funds.
- The 2017-2018 adopted budget was approved with revenues exceeding expenditures by approximately \$311K. The actual surplus of funds can be attributed to a combination of factors:
 - In the Educational Account, actual expenditures were significantly less than budgeted expenditures due to contingencies that were unspent and anticipated events in specific educational areas that did not occur (i.e. special education tuition, contingent positions in early childhood and kindergarten, etc.).
 - In the Educational Account, the District provided the ability to carry over funds from FY2018 to FY2019 in order to complete projects and reward responsible budgeting/spending at the building and department level. Therefore, these funds are still being spent for the educational programs, but are being used in the next fiscal year. In the Operations and Maintenance Account, the District experienced significant growth in monies due to its new facility rental program and rates. This money was transferred to capital projects in order to begin work on the long range plan.
 - The District received its categorical grant revenue that was approved, due and owing during the 2016-17 school year during the 2017-18 school year.
 - The District received an increase in funding under the Evidence Based Funding model introduced during FY2018 of approximately \$44,000.

Overview of the Financial Statements

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

- Government-Wide Financial Statements,
- Fund Financial Statements, and
- Notes to Financial Statements

This report also contains other information that supplements the basic financial statements.

Included as revenue and expense in the Educational Account (and Total) is the annual "on-behalf" payment by the State to the Teachers' Retirement System (TRS) discussed elsewhere in this audit report. The District did not budget for the on-behalf payment in fiscal year 2017-2018. This contribution by the State is required to be shown in the financial statements, but it should be kept in mind that to get a true picture of the District's revenue, expenses and balances, this contribution must be discounted.

The major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain, are shown in the following table:

Major Features of the Government-Wide and Fund Financial Statements

	Government-Wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not fiduciary, such as general fund	Instances in which District administers resources on behalf of someone else, such as student activity monies
Required financial statements	Statement of net position	Statement of assets, liabilities and fund balance	Statement of fiduciary net position
	Statement of activities	Statement of revenue, expenditures, and changes in fund balance	Statement of changes in fiduciary net position, except agency fund
Accounting basis and measurement focus	Modified cash basis of accounting and economic resources focus	Modified cash basis of accounting and current financial resources focus	Cash basis accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Revenues for which cash is received during the year; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds may contain capital assets
Type of inflow/outflow information	Revenues for which cash is received during the year. Expenditures when goods and services have been paid for.	Revenues for which cash is received during the year. Expenditures when goods or services have been paid for.	All additions and deductions during the year

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Financial Statements:

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

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

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District's governmental activities include instructional services (regular education, special education and other), supporting services, community services, non-programmed charges, interest on long term debt, and other. The District operates a before and after school daycare program, in which parents pay a fee to have their students participate. This extended day program is only available to students currently enrolled in the District.

Fund Financial Statements:

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

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

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

The District maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and change in fund balances for the Educational and Working Cash Accounts, Operations and Maintenance, Debt Service, Transportation, Municipal Retirement/Social Security, Capital Projects and Tort Funds. The District considers all of its funds to be major funds.

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

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

Notes to Financial Statements:

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

Other Information:

In addition to the basic financial statements, this report also presents certain other information that supplements the basic financial statements.

District-Wide Financial Analysis

Statement of Net Position: The following provides a summary of the District's Statement of Net Position as of June 30, 2018 and 2017:

	Governmental Activities	
	2018	2017
Assets:		
Current Assets	\$ 8,748,397	\$ 8,021,566
Capital Assets (Less Depreciation)	16,632,876	17,174,386
Total Assets	<u>25,381,273</u>	<u>25,195,952</u>
Liabilities:		
Current Liabilities	133,286	119,438
Noncurrent Liabilities	7,706,508	8,712,956
Total Liabilities	<u>7,839,794</u>	<u>8,832,394</u>
Net Position:		
Net Investment in Capital Assets	8,926,368	8,461,430
Restricted	2,554,596	1,908,322
Unrestricted	6,060,515	5,993,806
Total Net Position	<u>\$ 17,541,479</u>	<u>\$ 16,363,558</u>

Total Net Position: Please note that the amounts reported for governmental activities in the audit statement are different from the summary tables above because (1) Capital assets used in governmental activities are not financial resources, as they are in business, and are not reported as assets in governmental funds. (2) Long-term liabilities, including bonds payable and capital leases are not due in the current period and therefore not reported as liabilities in the funds. The result is that the total net position for governmental activities is \$17,541,479.

Restricted Net Position: A portion of the District's total net position is considered restricted. The District's restricted net position results from portions of governmental funds that are restricted, committed, or assigned, or in any other way, limit the availability of fund resources for future use. The Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, and Tort Funds are special revenue funds; by law, funds held in a special revenue fund are restricted to the purpose of the fund. The Net Position of the Debt Service Fund and Capital Projects Fund are also restricted for expenditures disbursed for specified purposes.

The funds have a restricted balance as follows: Operations and Maintenance Fund, \$881,072; Transportation Fund, \$851,353; Municipal Retirement/Social Security Fund, \$32,131; Debt Service Fund, \$489,030; Capital Projects Fund, \$220,945; and the Tort Fund, \$80,065. The District's total restricted net position at the end of the fiscal year totaled \$2,554,596. There were no significant changes affecting restrictions, commitments, or other limitations to the availability of fund resources for future use.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018

The following is a summary of the District's change in net position for the years ended June 30, 2018, and 2017:

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program Revenues:		
Charges for services	\$ 876,932	\$ 848,010
Operating grants	9,729,797	8,809,903
General Revenues:		
Property taxes	18,592,304	18,432,663
Personal property replacement taxes	69,653	83,244
Evidence based funding formula	1,712,590	942,657
Unrestricted investment earnings	136,899	113,449
Other	20,901	39,960
Gain(loss) on disposition of capital assets	-	10,634
Total Revenues	<u>31,139,076</u>	<u>29,280,520</u>
Expenses:		
Instruction	18,826,407	18,494,316
Support services	9,183,984	8,756,487
Community services	208,387	163,510
Payments to other gov't units	619,085	731,659
Interest and fees on long-term debt	326,956	353,207
Depreciation (unallocated)	796,336	793,624
Total Expenditures	<u>29,961,155</u>	<u>29,292,803</u>
Change in Net Position	1,177,921	(12,283)
Net Position - Beginning	<u>16,363,558</u>	<u>16,375,841</u>
Net Position - Ending	<u>\$ 17,541,479</u>	<u>\$ 16,363,558</u>

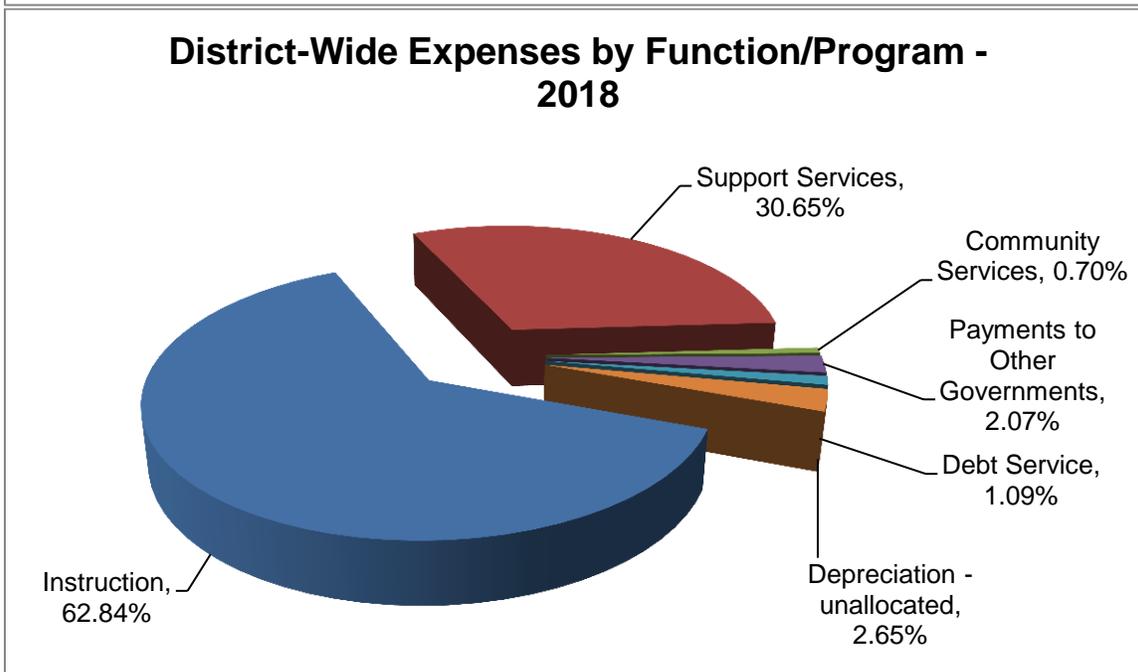
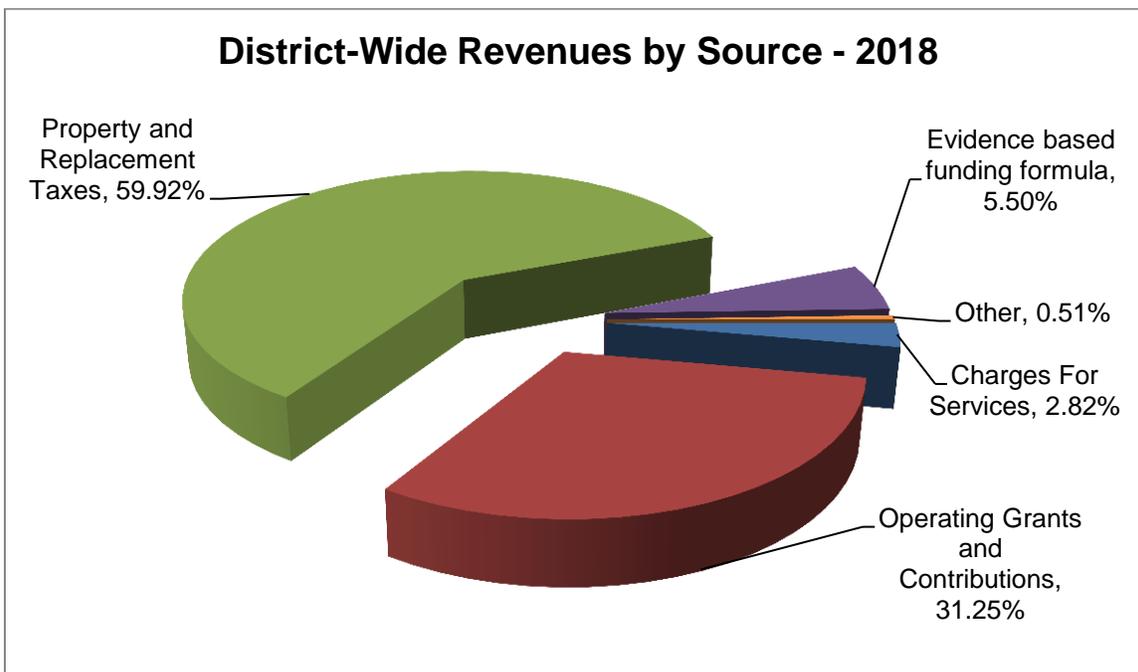
Change in Net Position: The District's combined net position increased by \$1,177,921 to \$17,541,479 in fiscal year 2018.

The District's total revenues were \$31,139,076 for governmental activities. Local taxes (predominantly real estate taxes) were \$18,661,957 or 59.92% of the total. Charges for services were \$876,932 or 2.82%. State and federal funding and grants were \$9,729,797 or 31.25% of the total. Evidence based funding formula was \$1,712,590 or 5.50%. Unrestricted investments earned and other of \$157,800 or 0.51%.

The remaining increase in Operating Grants and Contributions is due to the "On-behalf" payments to TRS and THIS. This is not revenue received by the District, but the State of Illinois employer pension contributions are made on behalf of the District. There is a coinciding expenditure in the Educational Account for "On-behalf" payments to TRS. Please see Note 6 Retirement Fund Commitments for additional information on these payments.

Total costs for all governmental programs totaled \$29,961,155. Expenditures are predominantly related to instruction, instructional support services, and maintenance of the physical plant. After eliminating the effect of the "On-behalf," expenditures remained relatively stable in comparison to the prior year.

The following two charts summarize the District's sources of income and expenses of the government-wide statement of activities.



Governmental Activities

The following table presents the cost of six major District activities: instruction, support services, community services, payments to other governmental units, debt service, and depreciation. The table also shows each activities net cost (total cost less fees generated by activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden placed on the District's taxpayers by each of these functions after excluding fees generated by activities, intergovernmental aid and general state aid.

Functions/Programs	2018	
	Total Cost of Services	Net Cost of Services
Instruction	\$ 18,826,407	\$ 9,363,657
Support services	9,183,984	8,040,005
Community services	208,387	208,387
Payments to other gov't units	619,085	619,085
Debt service	326,956	326,956
Depreciation (unallocated)	796,336	796,336
Total Expenses	<u>\$ 29,961,155</u>	<u>\$ 19,354,426</u>

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds, as well. As the District completed the year, its governmental funds reported combined fund balances of \$8,615,111. Overall, the District had an increase in Fund Balance for the 2017-2018 Fiscal Year in the amount of \$712,983 in comparison to the previous year.

In terms of Expenditures, the District continues to use budgetary controls put in place over the last few years by the Board of Education and Administration. The District uses staffing allocation formulas and enrollment projections as a means to control budget expenses. Per Board Policy, the District will expand budgetary controls over expenditures so as to maintain a positive fund balance.

General Fund:

Educational Account

- Fund balance increased by \$66,664, resulting in an ending fund balance of \$6,056,537.
- The District transferred out \$141,031 to the Debt Service Fund for payment of capital lease principal and interest and \$150,000 to the Capital Projects Fund for various projects.

Working Cash Account

- Fund balance increased by interest income of \$45.

Operations and Maintenance Fund

- Fund balance increased by \$212,622, resulting in an ending fund balance of \$881,072
- The District transferred out \$65,000 to the Capital Projects Fund for various projects.

Capital Projects Fund

- Fund balance increased by \$215,216, due to transfers from the Educational Account and the Operations and Maintenance Fund, resulting in an ending fund balance of \$220,945.

Other Funds

- The Debt Service, Transportation, Municipal Retirement/Social Security, and Tort Funds all had a reasonable fluctuation in net change in fund balance.
- Combined, these fund balances increased by \$218,436.

For additional information see the Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances – Modified Cash Basis.

General Fund Budgetary Highlights

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. 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 financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's new resources available for spending at the end of the fiscal year.

The General Fund over-expended its budget by \$7,257,496. The reason for this over-expenditure is due to the District not budgeting for actual on-behalf payments of \$7,662,158 to the State.

Capital Asset and Debt Administration

Capital Assets:

The District invested \$254,826 in capital assets, including school buildings, technology, and equipment during the 2018 fiscal year. Total depreciation expense for the year was \$796,336, with accumulated depreciation of \$6,330,736 resulting in depreciable capital assets after depreciation of \$16,226,938.

Non-depreciable capital assets including land accounted for \$405,938 in capital assets, resulting in total capital assets on June 30, 2018, of \$16,632,876. More detailed information about capital assets can be found in Note 4 to the financial statements.

Capital Assets (Net of Depreciation)			
Functions/Programs	2018	2017	Percentage Change
Land	\$ 405,938	\$ 405,938	0.00%
Land Improvements	416,462	407,463	2.21%
Buildings and Improvements	15,146,629	15,747,216	-3.81%
Equipment and Furniture	635,580	577,507	10.06%
Transportation	28,267	36,262	-22.05%
Totals	<u>\$ 16,632,876</u>	<u>\$ 17,174,386</u>	-3.15%

Long-term Debt:

At year-end, the District had \$7,706,508 in general obligation bonds and other long-term debt outstanding. The District entered into a capital lease agreement for band instruments for \$19,498. More detailed information about the District's long-term liabilities is presented in Note 5 to the financial statements.

Outstanding Long-Term Debt			
Type of Long-Term Debt	2018	2017	Percentage Change
General Obligation Bonds	\$ 7,540,000	\$ 8,380,000	-10.02%
Capital Leases	166,508	332,956	-49.99%
Totals	<u>\$ 7,706,508</u>	<u>\$ 8,712,956</u>	-11.55%

Factors bearing on the District's Future

The Board of Education and the Prospect Heights Education Association are beginning the fourth year of a four-year agreement that commenced on July 1, 2015, and expires on June 30, 2019. The contract ties starting salaries, pay raises and stipend increases to the 10-year consumer price index. The Board of Education and the Prospect Heights Education Association are committed to working together in the best interest of the student population that they serve. The Administration and the Association representatives meet regularly to discuss issues for which the parties have concern. These discussions focus on how the Administration and Association can collaborate on methods by which the educational program can be improved, determine financial solutions to staffing and supply questions which impact the District's overall finances. In addition, the Board of Education, the Administration and Association are in the third year of meetings between the Insurance Committee for the purpose of educating the District's employees on issues concerning health care coverage and costs. The end goal of the Committee is to reach consensus on program changes that lead to financial savings for the District and program options that benefit employees with minimal financial impact on those employees as well as providing options to employees searching for alternative health care plans.

The Board of Education and the Service Employees International Union Local No. 73, representatives of the District's custodians, are in the third year of a four-year agreement which commenced July 1, 2016, and expires on June 30, 2020. This agreement has tied the salary increases for the custodian unit to the 10-year consumer price index and the aforementioned agreement with the PHEA in order to benchmark the monies spent on salaries to the expected increases in revenue to be received from property tax revenue.

The District continued its implementation of the Technology Plan. The center-piece of the plan is the 1:1 iPad technology put in place at Mac Arthur Middle School in 2015-16 and at Sullivan Elementary School in 2016-17. In 2017-18, the Technology Plan's expansion of devices to Eisenhower School and Betsy Ross School was performed on a 2:1 basis. The District's network infrastructure and connectivity enhancements are also being accomplished largely through the use of eRate funding as planned. The District's Technology Leadership Team is working on the next phase of the Technology Plan.

While actual expenditures appear to have increased by more than 1.42%, new expenditures actually rose by only 0.89%. This is due to the District allowing for approximately \$65,000 of such funds to be carried over into the next fiscal year to be used at the building level for classroom improvements such as new furniture, computer lab refurbishments and other materials and supplies. Also, these funds have been accounted for in the budget and explained to the District. For the first year, the District has allowed for budget surpluses from the prior fiscal year to be used in the current fiscal year for building level, classroom improvements. As such, approximately \$65,000 of the additional/increased spending is from building level and department level budgets to improve classroom settings with new furniture, computer lab refurbishments and other supplies/materials – these funds are part of the unspent dollars in FY2018 and projected expenditures in FY2019. Also, projects in the facilities department were allowed to be worked on while crossing over fiscal years in order to provide sufficient time for completion – these funds also contribute to the increase in overall expenditures even though they were part of the FY2018 budget.

The Fiscal Year 2019 proposed expenditure budget for the same funds is approximately \$350,000 more than Fiscal Year 2018 across all funds. As stated above, this represents an increase of 1.42% higher than FY 2018. However, in terms of the increased expenditures, approximately \$275,000 is specifically related to the salaries and benefits paid to employees; salaries and benefits rose by 0.89%, with overall benefits decreasing by approximately 9.5% due to a favorable year in health insurance events. Thus, the Fiscal Year 2018 budget comes with a zero-net increase to all objects other than salaries, benefits, and transportation during the 2017-18 school year.

In addition, in terms of remaining increased expenditures, there was an increase of 10% over FY2018 transportation costs due to two factors: the District could no longer pair its bus routes with Township High School District 214 when the latter changed their school schedule, and the District experienced increase in required transportation services.

Revenue in the District grew at approximately the same pace as the expenditures due to the final receipts from Fiscal Year 2018 from the State of Illinois, being received after June 30, 2018 (a much smaller percentage than FY2017 paid in FY2018) and a small increase in monies received under the new "Evidence Based Funding" model adopted beginning in FY2018 for general state aid. For FY2019, the District is projected to receive a similar increase in Evidence Based Funding dollars as well as growth in its property tax revenue due to the value of new property in the District that increases its equalized assessed value. As such, the District's finances will provide a balanced budget for FY2019 with a slight surplus in the major operating funds. However, in order to remain on a sustainable financial path with a consistent, quality educational program, the responsible budgeting and spending must continue along with the settlement of a sustainable collective bargaining agreement.

The Administration and the Board of Education continue to monitor sources of revenue and expenditures closely so as to balance delivering an excellent education with fiscal responsibility. As per Board Policy 4:20, if the Fund Balance should decrease below a set level, the Board has at its discretion the ability to instruct the Administration to develop plans for expenditure reductions within the District.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office at 700 North Schoenbeck Road, Prospect Heights, IL or 847-870-5552.

BASIC FINANCIAL STATEMENTS

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PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
JUNE 30, 2018

	Governmental Activities
ASSETS	
Cash and investments	\$ 8,748,397
Capital assets not being depreciated:	
Land	405,938
Capital assets, net of accumulated depreciation:	
Buildings and improvements	15,146,629
Land improvements	416,462
Transportation equipment	28,267
Equipment	635,580
Total Assets	25,381,273
LIABILITIES	
Payroll deductions payable	133,286
Non-current liabilities:	
Due within one year	990,488
Due in more than one year	6,716,020
Total Liabilities	7,839,794
NET POSITION	
Net investment in capital assets	8,926,368
Restricted	2,554,596
Unrestricted	6,060,515
Total Net Position	\$ 17,541,479

The accompanying notes to the financial statements are an integral part of this statement.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018

FUNCTIONS/ PROGRAMS	Expenses Disbursed	Program Revenues Received			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					Governmental Activities
Instruction	\$ 18,826,407	\$ 563,993	\$ 8,898,757	\$ -	\$ (9,363,657)
Support services	9,183,984	312,939	831,040	-	(8,040,005)
Community services	208,387	-	-	-	(208,387)
Payments to other gov't units	619,085	-	-	-	(619,085)
Debt Service:					
Interest and other	326,956	-	-	-	(326,956)
Depreciation - unallocated	796,336	-	-	-	(796,336)
Total Governmental Activities	\$ 29,961,155	\$ 876,932	\$ 9,729,797	\$ -	(19,354,426)

GENERAL REVENUES RECEIVED:

Taxes:

Property taxes, levied for general purposes	17,404,319
Property taxes, levied for debt service	1,187,985
Personal property replacement taxes	69,653
Evidence based funding formula	1,712,590
Impact fees	15,776
Unrestricted earnings on investments	136,899
Contributions and donations	5,125

Total General Revenues Received 20,532,347

CHANGE IN NET POSITION 1,177,921

NET POSITION - JULY 1, 2017 16,363,558

NET POSITION - JUNE 30, 2018 \$ 17,541,479

The accompanying notes to the financial statements are an integral part of this statement.

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PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 GOVERNMENTAL FUNDS
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 MODIFIED CASH BASIS
 JUNE 30, 2018

	General Fund	Operations and Maintenance Fund	Debt Service Fund	Transportation Fund
ASSETS				
Cash and investments	\$ 6,196,638	\$ 878,199	\$ 489,030	\$ 851,389
Total Assets	<u>\$ 6,196,638</u>	<u>\$ 878,199</u>	<u>\$ 489,030</u>	<u>\$ 851,389</u>
LIABILITIES				
Payroll deductions payable	\$ 136,123	\$ (2,873)	\$ -	\$ 36
Total Liabilities	<u>136,123</u>	<u>(2,873)</u>	<u>-</u>	<u>36</u>
FUND BALANCES				
Restricted	-	881,072	489,030	851,353
Unassigned	<u>6,060,515</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>6,060,515</u>	<u>881,072</u>	<u>489,030</u>	<u>851,353</u>
Total Liabilities and Fund Balances	<u>\$ 6,196,638</u>	<u>\$ 878,199</u>	<u>\$ 489,030</u>	<u>\$ 851,389</u>

The accompanying notes to the financial statements are an integral part of this statement.

Municipal Retirement/ Social Security Fund	Capital Projects Fund	Tort Fund	Total Governmental Funds
<u>\$ 32,131</u>	<u>\$ 220,945</u>	<u>\$ 80,065</u>	<u>\$ 8,748,397</u>
<u><u>\$ 32,131</u></u>	<u><u>\$ 220,945</u></u>	<u><u>\$ 80,065</u></u>	<u><u>\$ 8,748,397</u></u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,286</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>133,286</u>
32,131	220,945	80,065	2,554,596
<u>-</u>	<u>-</u>	<u>-</u>	<u>6,060,515</u>
<u>32,131</u>	<u>220,945</u>	<u>80,065</u>	<u>8,615,111</u>
<u><u>\$ 32,131</u></u>	<u><u>\$ 220,945</u></u>	<u><u>\$ 80,065</u></u>	<u><u>\$ 8,748,397</u></u>

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET - MODIFIED CASH BASIS
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2018

Total fund balances-governmental funds (Exhibit C) \$ 8,615,111

Amounts reported for governmental activities in the statement of assets, liabilities and fund balances - modified cash basis are different because:

When capital assets that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets:		
Land	\$ 405,938	
Land improvements	788,721	
Buildings	19,568,680	
Equipment	2,111,311	
Transportation equipment	<u>88,962</u>	
Total cost of capital assets	22,963,612	
Accumulated depreciation	<u>(6,330,736)</u>	
Net capital assets		16,632,876

Long-term liabilities applicable to the School District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Position.

Capital leases	\$ (166,508)	
Bonds payable	<u>(7,540,000)</u>	<u>(7,706,508)</u>

Total net position - governmental activities (Exhibit A) \$ 17,541,479

The accompanying notes to the financial statements are an integral part of this statement.

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PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Operations and Maintenance Fund	Debt Service Fund	Transportation Fund
REVENUES				
Local Sources:				
General tax levies	\$ 13,933,498	\$ 1,558,141	\$ 1,187,985	\$ 1,120,551
Personal property replacement taxes	68,653	-	-	-
Summer school tuition from pupils or parents	2,400	-	-	-
Earnings on investments	110,883	9,243	3,872	9,770
Food services	177,998	-	-	-
Pupil activities	36,057	-	-	-
Textbooks	78,972	-	-	-
Rentals	-	111,872	-	-
Contributions and donations	1,600	3,525	-	-
Refund of prior years' expenditures	88,505	87	-	-
Payments from other districts	-	-	-	-
Impact fees	-	15,776	-	-
Other	358,059	1,741	-	18,000
State Sources	9,860,685	-	-	502,183
Federal Sources	1,079,519	-	-	-
Total Revenues	25,796,829	1,700,385	1,191,857	1,650,504
EXPENDITURES				
Current:				
Instruction				
Regular programs	14,844,169	-	-	-
Special education programs	2,395,395	-	-	-
Special education programs - pre-K	219,223	-	-	-
Remedial and supplemental programs	108,473	-	-	-
CTE programs	118,417	-	-	-
Interscholastic programs	145,254	-	-	-
Summer school programs	80,065	-	-	-
Bilingual programs	640,691	-	-	-
Support Services				
Attendance and social work services	360,042	-	-	-
Health services	578,854	-	-	-
Psychological services	284,351	-	-	-
Speech pathology/audiology services	474,767	-	-	-
Other support services - pupils	51,596	-	-	-
Improvement of instruction services	208,295	-	-	-
Educational media services	1,196,251	-	-	-
Assessment and testing services	42,074	-	-	-
Board of Education services	56,043	-	-	-
Executive administration services	396,937	-	-	-

Municipal Retirement/ Social Security Fund	Capital Projects Fund	Tort Fund	Total Governmental Funds
\$ 587,494	\$ -	\$ 204,635	\$ 18,592,304
1,000	-	-	69,653
-	-	-	2,400
2,660	216	255	136,899
-	-	-	177,998
-	-	-	36,057
-	-	-	78,972
-	-	-	111,872
-	-	-	5,125
-	-	3,241	91,833
-	-	-	-
-	-	-	15,776
-	-	-	377,800
-	-	-	10,362,868
-	-	-	1,079,519
<u>591,154</u>	<u>216</u>	<u>208,131</u>	<u>31,139,076</u>

81,890	-	-	14,926,059
157,593	-	-	2,552,988
-	-	-	219,223
7,022	-	-	115,495
1,334	-	-	119,751
2,307	-	-	147,561
5,584	-	-	85,649
18,990	-	-	659,681
4,455	-	-	364,497
75,087	-	-	653,941
3,408	-	-	287,759
5,878	-	-	480,645
-	-	-	51,596
2,294	-	-	210,589
40,743	-	-	1,236,994
206	-	-	42,280
-	-	-	56,043
18,009	-	-	414,946

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Operations and Maintenance Fund	Debt Service Fund	Transportation Fund
Support services (Continued)				
Tort services	\$ 22,344	\$ -	\$ -	\$ -
Office of the principal services	1,123,008	-	-	-
Direction of business services	148,968	-	-	-
Fiscal services	173,805	-	-	-
Operations and maintenance of plant services	-	1,341,806	-	-
Pupil transportation services	-	-	-	1,369,930
Food services	497,394	-	-	-
Internal services	31,968	-	-	-
Planning, research, development and evaluation services	44,612	-	-	-
Information services	100,157	-	-	-
Staff services	158,380	-	-	-
Data processing services	30,340	-	-	-
Other support services - central	6,851	-	-	-
Community services	193,554	-	-	-
Payments to other gov't units	552,440	-	-	66,645
Capital outlay	173,869	80,957	-	-
Debt Service:				
Principal	-	-	972,437	-
Interest	-	-	326,006	-
Other	-	-	950	-
Total Expenditures	25,458,587	1,422,763	1,299,393	1,436,575
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	338,242	277,622	(107,536)	213,929
OTHER FINANCING SOURCES (USES)				
Capital lease	19,498	-	-	-
Transfers in	-	-	141,031	-
Transfers out	(291,031)	(65,000)	-	-
Total Other Financing Sources (Uses)	(271,533)	(65,000)	141,031	-
NET CHANGE IN FUND BALANCES	66,709	212,622	33,495	213,929
FUND BALANCE, JULY 1, 2017	5,993,806	668,450	455,535	637,424
FUND BALANCE, JUNE 30, 2018	\$ 6,060,515	\$ 881,072	\$ 489,030	\$ 851,353

The accompanying notes to the financial statements are an integral part of this statement.

Municipal Retirement/ Social Security Fund	Capital Projects Fund	Tort Fund	Total Governmental Funds
\$ -	\$ -	\$ 157,702	\$ 180,046
63,452	-	-	1,186,460
1,862	-	-	150,830
19,300	-	-	193,105
128,318	-	-	1,470,124
1,014	-	-	1,370,944
5,489	-	-	502,883
-	-	-	31,968
-	-	-	44,612
-	-	-	100,157
11,469	-	-	169,849
-	-	-	30,340
34	-	-	6,885
14,833	-	-	208,387
-	-	-	619,085
-	-	-	254,826
-	-	-	972,437
-	-	-	326,006
-	-	-	950
<u>670,571</u>	<u>-</u>	<u>157,702</u>	<u>30,445,591</u>
<u>(79,417)</u>	<u>216</u>	<u>50,429</u>	<u>693,485</u>
-	-	-	19,498
-	215,000	-	356,031
-	-	-	(356,031)
<u>-</u>	<u>215,000</u>	<u>-</u>	<u>19,498</u>
<u>(79,417)</u>	<u>215,216</u>	<u>50,429</u>	<u>712,983</u>
<u>111,548</u>	<u>5,729</u>	<u>29,636</u>	<u>7,902,128</u>
<u>\$ 32,131</u>	<u>\$ 220,945</u>	<u>\$ 80,065</u>	<u>\$ 8,615,111</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH
BASIS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED JUNE 30, 2018

Total net change in fund balances-governmental funds (Exhibit D) \$ 712,983

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. As a result, fund balance decreases by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charged for the year. Capital outlays for items below the District's capitalization policy limits and repairs and maintenance are expensed. Also, when these assets are disposed of before they are fully depreciated, the loss is reported on the statement of activities, thereby further decreasing net position.

Capital outlay	\$ 254,826	
Depreciation expense	<u>(796,336)</u>	
Capital outlay in excess of depreciation expense		(541,510)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These expenses include the change in net basis of assets sold. -

Repayment of debt principal is reported as an expenditure in governmental funds and, thus, has the effect of reducing fund balance because current financial resources have been used. For the District as a whole, however, the principal reduces the liabilities in the statement of net position and do not result in an expense in the statement of activities.

Principal paid on capital lease	185,946	
Principal paid on bonds	<u>840,000</u>	
Total principal paid		1,025,946

Proceeds from capital leases are reported as financing sources in the governmental funds, thus contributing to the change in fund balance. In the government-wide statements, however, issuing debt increases long-term liabilities in the statement of net position and does not affect the statement of activities.

Proceeds received from capital lease		<u>(19,498)</u>
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Change in net position of governmental activities (Exhibit B) \$ 1,177,921

The accompanying notes to the financial statements are an integral part of this statement.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
AGENCY FUNDS
STATEMENT OF ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Total Agency Funds</u>
ASSETS	
Cash and investments	<u>\$ 74,541</u>
Total Assets	<u><u>\$ 74,541</u></u>
LIABILITIES	
Due to organizations	<u>\$ 74,541</u>
Total Liabilities	<u><u>\$ 74,541</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

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PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Program Accounting Manual. A summary of the significant accounting policies, consistently applied in the preparation of the accompanying financial statements are as follows:

A. Financial Reporting Entity

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided by the governmental accounting standards have been considered and there are no agencies or entities, which should be presented with the District.

B. Basis of Presentation – Fund Accounting

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the District as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities within the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses not allocated to functions are reported separately. Interest on general long-term debt is considered such an indirect expense. Depreciation expense is specifically identified by function and is included in the direct expenses of each function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. The District maintains individual funds as required by the Illinois State Board of Education Program Accounting Manual. Funds are organized into three major categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Governmental Fund Types

Governmental fund types are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets and the servicing of long-term debt. Governmental fund types include the following:

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

General Fund – The primary operating fund of the District, which includes the Educational Account and the Working Cash Account, is always classified as a major fund. It is used to account for the revenues received and expenditures disbursed which are used in providing education in the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds – The Special Revenue Funds, which include the Operations and Maintenance Fund, the Transportation Fund, the Municipal Retirement/Social Security Fund, and the Tort Fund, are used to account for revenue received from specific sources (other than those accounted for in the Debt Service and Capital Projects Funds) that are legally restricted to expenditures disbursed for specified purposes.

Debt Service Fund – The Debt Service Fund, also known as the Bond and Interest Fund, accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Since there are no legal requirements on bond indentures which mandate that a separate fund be established for each bond issue, the District maintains one Debt Service Fund for all bond issues.

Capital Projects Fund – The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types (not included in government-wide statements)

Agency Funds – The Agency Funds (Student Activity Funds) account for assets held by the District in trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

Major and Nonmajor Funds

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- 1) Total assets, liabilities, revenues received, or expenditures disbursed of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2) Total assets, liabilities, revenues received, or expenditures disbursed of the individual governmental or enterprise fund are at least five percent of the corresponding totals for all governmental and enterprise funds combined.

The District considers all of its funds to be classified as major as follows:

General Fund	See above for description.
Operations and Maintenance Fund	A Special Revenue Fund used to account for the revenues and expenditures relating to the maintenance of the District's land, buildings and equipment.
Debt Service Fund	A Debt Service Fund used to accumulate resources for, and payments of, general long-term debt, principal, interest, and related costs.
Transportation Fund	A Special Revenue Fund used to account for activity relating to student transportation to and from school.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Municipal Retirement/ Social Security Fund	A Special Revenue Fund used to account for the District's retirement portion of pension fund contributions to the Municipal Retirement/Social Security Fund for non-certified employees.
Capital Projects Fund	The Capital Projects Fund is used to account for major construction and/or renovation of facilities.
Tort Fund	A Special Revenue Fund used to account for funds restricted to Tort Immunity expenditures in accordance with <i>Illinois Compiled Statutes</i> .

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted net position may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

C. Measurement Focus/Basis of Accounting

Measurement Focus

The basic financial statements focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues received and other financing sources) and decreases (expenditures disbursed and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported in the basic financial statements. The District maintains its accounting records for all funds on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues received are recognized and recorded in the accounts when cash is received. In the same manner, expenditures disbursed are recognized and recorded upon the disbursement of cash. On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

D. Equity Classifications/Fund Balance Reporting

Government-Wide Fund Balance Reporting

Equity is classified as net position and displayed in three components:

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation. Restricted fund balances include the: Operations and Maintenance Fund, \$881,072; Debt Service Fund, \$489,030; Transportation Fund, \$851,353; Municipal Retirement/Social Security Fund, \$32,131; Capital Projects Fund, \$220,945; and Tort Fund, \$80,065, totaling \$2,554,596.

Unrestricted net position – Consists of all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

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

Governmental Fund Balance Reporting

Governmental fund balances are to be classified into five major classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable – the nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

Restricted – the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. Items such as restrictions imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

- *Special Education* – revenues and the related expenditures of this restricted tax levy are accounted for in the Educational Account. As of June 30, 2018, expenditures disbursed exceeded revenues received for special education, resulting in no restricted fund balance.
- *State Grants* – proceeds from state grants and the related expenditures have been included in the Educational Account and Transportation Fund. As of June 30, 2018, expenditures disbursed exceeded revenues received from state grants, resulting in no restricted fund balance.
- *Federal Grants* – proceeds from federal grants and the related expenditures have been included in the Educational Account. As of June 30, 2018, expenditures disbursed exceeded revenues received from federal grants, resulting in no restricted fund balance.
- *Social Security* – revenues and the related expenditures of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. As of June 30, 2018, expenditures disbursed exceeded revenues received for social security, resulting in no restricted fund balance.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Committed – the committed fund balance refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the school board. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

Assigned – the assigned fund balance classification refers to amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Assignments can take place after the reporting period.

Unassigned – the unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Expenditures of fund balances – unless specifically identified, expenditures reduce restricted balances first, then to committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

E. Program Revenues

Amounts reported as program revenues include 1) Tuition and fees and 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. All taxes, including those dedicated for specific purposes, are reported as general revenues rather than as program revenues.

F. Cash and Investments

Investments are stated at cost. Gains and losses on the sale of investments are recognized upon realization.

G. Capital Assets

In the government-wide financial statements, capital outlay expenditures are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Prior to July 1, 2003, infrastructure assets were not capitalized. Such assets have been valued at estimated historical cost. Depreciation of all exhaustible fixed assets is recorded as an allocation in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows: buildings, improvements and infrastructure, 20 to 50 years; transportation equipment, 8 years; equipment, 5 to 20 years. Land and construction in progress are not depreciated. The capitalization threshold for the District is \$1,000.

In the fund financial statements, capital assets are accounted for as capital outlay expenditures upon acquisition. No depreciation is recorded in the fund financial statements.

H. Long-term Debt

The accounting treatment of long-term debt depends on whether they are reported in the government-wide or fund financial statements. All long-term debt to be repaid from governmental resources is reported as a liability in the government-wide statements. The long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

I. Property Taxes

Property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The adoption date for the 2017 tax levy was December 13, 2017, and the adoption date for the 2016 tax levy was December 14, 2016. Taxes attach as an enforceable lien on property on the date of levy and are payable in two installments (typically, early in March and early in September). The District receives significant distributions of tax receipts approximately one month after these due dates.

J. Personal Property Replacement Taxes

Personal property replacement tax revenues are first allocated to the extent required by Illinois law in the Municipal Retirement/Social Security Fund with the balance allocated to funds at the discretion of the District.

NOTE 2 – CASH AND INVESTMENTS

Investments held by the District which are short-term highly liquid investments having a remaining maturity of one year or less at the time of purchase are reported by the District at amortized cost. All other investments are reported at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy that is in compliance with Illinois law. The institutions in which investments are made must be approved by the Board of Education.

The District maintains a cash and investment pool that is available for use by all funds. In addition, investments may be separately held by some of the District's funds.

Permitted Deposits and Investments – The District is allowed to invest in securities as authorized by the Illinois Compiled Statutes, Chapter 30, Sections 23 5/2 and 23 5/6; and Chapter 105, Section 5/8-7.

A. Cash and Investments in the Custody of the Treasurer

An intergovernmental agreement was entered into with Township High School District 214, to serve as the District's Assistant Treasurer in accordance with the Illinois Compiled Statutes. In addition to Prospect Heights School District No. 23, Township High School District No. 214 serves other school districts. Cash and investments from all districts are combined by the Assistant Treasurer, who operates as a non-rated, external investment pool, and is invested as authorized by law.

As of June 30, 2018, the Assistant Treasurer holds all monies in money market type investments, certificates of deposit and municipal bonds. As of June 30, 2018, the fair value of all cash and investments held by the Assistant Treasurer was \$320,764,345 and the fair value of the District's proportionate share of the pool was \$8,847,934. The carrying amount of the District's deposits and investments total \$8,748,397, which includes Imprest held by the District in the amount of \$10,351.

Because all cash and investments are pooled by a separate legal governmental agency, categorization by risk category is not determinable. Further information regarding collateralization of investments and insurance is available from the Assistant Treasurer.

B. Cash and Deposits in the Custody of the District – Student Activity

As of June 30, 2018, the carrying amount of the deposits held at the District, not including investments held by the Assistant Treasurer as described above, totaled \$74,541 and the bank and investment balances totaled \$77,989. Of this amount, \$77,989 was invested in the Illinois School District Liquid Asset Fund Plus (ISDLAF+) as of June 30, 2018.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 2 – CASH AND INVESTMENTS (CONT'D)

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are rated AAAM and are valued at share price, which is the price for which the investment could be sold.

Interest rate risk: As a means of limiting its exposure to fair value losses arising from rising interest rates, the District's investments were held in ISDLAF+ as explained above.

Credit risk: State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by a nationally recognized rating organization (NRSRO's). The District has no investment policy that would further limit its investment choices. As of June 30, 2018, all the District's other investments had either "AAA" or "A-1 +" ratings by Standard & Poor's.

Custodial credit risk: With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments held in liquid asset funds as indicated above are not collateralized or insured.

NOTE 3 – PROPERTY TAXES

The following are summaries of the past two years' assessed valuation, tax rates, and the tax extensions created therefrom for Cook County. The tax rates were developed according to the Property Tax Limitation Act.

Cook County	Levy			
	2017		2016	
Equalized Assessed Valuation:	\$ 553,717,876		\$ 548,611,244	
Fund	Rates	Extensions	Rates	Extensions
Educational	2.5616	\$ 14,183,939	2.6035	\$ 14,282,932
Operations and Maintenance	0.2940	1,627,730	0.2816	1,545,000
Bond and Interest	0.2217	1,227,595	0.2180	1,196,175
Transportation	0.2325	1,287,500	0.1784	978,500
Municipal Retirement	0.0655	362,560	0.0422	231,750
Social Security	0.0655	362,560	0.0422	231,750
Tort	0.0381	211,150	0.0375	206,000
Totals	3.4789	\$ 19,263,034	3.4034	\$ 18,672,107

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 – CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 405,938	\$ -	\$ -	\$ 405,938
Total capital assets, not being depreciated	405,938	-	-	405,938
Capital assets, being depreciated:				
Buildings	19,524,608	44,072	-	19,568,680
Land improvements	756,817	31,904	-	788,721
Equipment	2,078,956	178,850	146,495	2,111,311
Transportation equipment	88,962	-	-	88,962
Total capital assets, being depreciated	22,449,343	254,826	146,495	22,557,674
Less: Accumulated depreciation:				
Buildings	3,777,392	644,659	-	4,422,051
Land improvements	349,354	22,905	-	372,259
Equipment	1,501,449	120,777	146,495	1,475,731
Transportation equipment	52,700	7,995	-	60,695
Total accumulated depreciation	5,680,895	796,336	146,495	6,330,736
Total capital assets, being depreciated, net	16,768,448	(541,510)	-	16,226,938
Governmental activities capital assets	<u>\$ 17,174,386</u>	<u>\$ (541,510)</u>	<u>\$ -</u>	<u>\$ 16,632,876</u>
Depreciation was charged to functions as follows:				
Governmental Activities:				
Unallocated		<u>\$ 796,336</u>		

NOTE 5 – LONG-TERM OBLIGATIONS

Changes in long-term obligations are summarized as follows:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018	Due Within One Year
Capital Leases:					
De Lage copiers	\$ 142,191	\$ -	\$ 45,475	\$ 96,716	\$ 47,371
American Capital - instruments	-	19,498	4,334	15,164	3,489
Apple iPad Air2 computers	108,238	-	53,610	54,628	54,628
(52) Apple iPad bundles	82,527	-	82,527	-	-
Sub-Total Capital Leases	332,956	19,498	185,946	166,508	105,488
General Obligation Bonds:					
02/07/13 School Bond	6,240,000	-	840,000	5,400,000	885,000
01/28/14 School Bond	2,140,000	-	-	2,140,000	-
Sub-Total Bonds	8,380,000	-	840,000	7,540,000	885,000
Total Long-Term Obligations	<u>\$ 8,712,956</u>	<u>\$ 19,498</u>	<u>\$ 1,025,946</u>	<u>\$ 7,706,508</u>	<u>\$ 990,488</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 – LONG-TERM OBLIGATIONS (CONT'D)

General Obligation Bonds Payable

On February 7, 2013, the District issued \$7,950,000 of General Obligation Limited Tax School Bonds, Series 2013. The issue provides for serial retirement of principal on December 15 of each year beginning December 15, 2014, and the final payment due on December 15, 2023, with maturities ranging from \$150,000 to \$1,050,000. The interest rate ranges from 3% to 4% and is payable June 15 and December 15 of each year beginning June 15, 2013. The balance due as of June 30, 2018, is \$5,400,000.

On January 28, 2014, the District issued \$2,140,000 of General Obligation Limited Tax School Bonds, Series 2014. The issue provides for serial retirement of principal on December 1 of each year beginning December 1, 2019, and the final payment due on December 1, 2023, with maturities ranging from \$15,000 to \$1,285,000. The interest rate ranges from 4% to 4.25% and is payable June 1 and December 1 of each year beginning December 1, 2014. The balance due as of June 30, 2018, is \$2,140,000.

Capital Lease/Installment Loan Obligations

The District entered into a capital lease for the purchase of printers and copiers. The lease provides for annual principal payments on July 15 of each year with final payment due on July 15, 2019. The interest rate is 4.09% per year. The balance due as of June 30, 2018, is \$96,716. The current fiscal year depreciation is \$45,551 with accumulated depreciation at year-end of \$136,654.

The District entered into a capital lease for the purchase of Apple iPad Air 2 equipment. The lease provides for annual principal payments on July 15 of each year with final payment due on July 15, 2018. The interest rate is 2.88% per year. The balance due as of June 30, 2018, is \$54,628. On a unit basis this equipment is below the District capitalization threshold and therefore not capitalized.

The District entered into a capital lease for the purchase of Apple iPad bundles. The lease provides for annual principal payments on July 5 of each year with final payment due on July 5, 2017. The interest rate is 2.8208% per year. This lease had been retired as of June 30, 2018. On a unit basis this equipment is below the District capitalization threshold and therefore not capitalized.

The District entered into a capital lease for the purchase of musical instruments. The lease provides annual principal payments on August 1 of each year with final payment on August 1, 2021. The interest rate is 5.56% per year. The balance due as of June 30, 2018, is \$15,165. The current fiscal year depreciation is \$371 with accumulated depreciation at year-end of \$371.

Payments to retire these various obligations will come from the general revenues of the District and paid out of the General Fund.

As of June 30, 2018, the annual cash flow requirements of all long-term debt to retirement were as follows:

Fiscal Year Ending June 30,	Capital Leases		Bonds Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 105,488	\$ 4,112	\$ 885,000	\$ 287,112	\$ 990,488	\$ 291,224
2020	53,028	1,100	955,000	250,312	1,008,028	251,412
2021	3,888	-	1,015,000	210,912	1,018,888	210,912
2022	4,104	-	1,080,000	169,012	1,084,104	169,012
2023	-	-	1,900,000	109,412	1,900,000	109,412
2024	-	-	1,705,000	35,706	1,705,000	35,706
	<u>\$ 166,508</u>	<u>\$ 5,212</u>	<u>\$7,540,000</u>	<u>\$1,062,466</u>	<u>\$7,706,508</u>	<u>\$1,067,678</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 – LONG-TERM OBLIGATIONS (CONT'D)

Legal Debt Margin

The Illinois School Code limits the amount of indebtedness to 6.9% of \$553,717,876, which is the most recent available equalized assessed valuation of the District; therefore, the District's legal debt margin as of June 30, 2018, is \$38,206,533. As of June 30, 2018, the outstanding bonded debt to which the legal debt margin applies is \$7,540,000 and applicable capital lease debt is \$166,508, leaving an available borrowing power of \$30,500,025.

NOTE 6 – RETIREMENT FUND COMMITMENTS

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

General Information about the Pension Plan

Plan Description

The employer 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 www.trsil.org; by writing to TRS at 2815 West Washington Street, P. O. Box 19253, Springfield, IL 62794; or by calling (888) 678-3675.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

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

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

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

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

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, 2017, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, 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 \$7,538,888 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, 2018, were \$60,590, and are deferred because they were paid after the June 30, 2017, measurement date.

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

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

For the year ended June 30, 2018, the employer pension contribution was 10.10% of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$24,935 were paid from federal and special trust funds that required employer contributions of \$2,518. These contributions are deferred because they were paid after the June 30, 2017, measurement date.

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 District is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (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, 2018, the employer paid \$-0- to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The District 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, 2018, the employer 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.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

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

As of June 30, 2018, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 1,669,293
State's proportionate share of the net pension liability associated with the District	76,602,878
Total	\$ 78,272,171

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward to June 30, 2017. 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, 2017, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2017, the employer's proportion was 0.0021849913%, which was an increase of 0.000491832 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$7,601,996 and revenue of \$7,538,888 for support provided by the state. As of June 30, 2018, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,130	\$ 771
Net difference between projected and actual earnings on pension plan investments	1,145	-
Changes of assumptions	111,413	47,968
Changes in proportion and differences between employer contributions and proportionate share of contributions	310,063	73,244
Employer contributions subsequent to the measurement date	63,108	-
Total	\$ 503,859	\$ 121,983

\$63,108 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ended June 30,	Amount
2019	\$ 71,694
2020	107,069
2021	81,494
2022	50,552
2023	7,962

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

Actuarial Assumptions

The total pension liability in the June 30, 2017, 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%, 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. The same assumptions were used in the June 30, 2016 actuarial valuation.

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 cap	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	<u>100%</u>	

Discount Rate

As of June 30, 2017, the discount rate used to measure the total pension liability was a blended rate of 7.00%, which was a change from the June 30, 2016, rate of 6.83%. 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.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

Based on those assumptions, TRS’s fiduciary net position as of June 30, 2017, 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.

As of June 30, 2016, the discount rate used to measure the total pension liability was 6.83%. 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 Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.83%) or 1-percentage-point higher (7.83%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District’s proportionate share of the net pension liability	\$ 2,050,944	\$ 1,669,293	\$ 1,356,688

TRS fiduciary net position

Detailed information about the TRS’s fiduciary net position as of June 30, 2017, is available in the separately issued TRS *Comprehensive Annual Financial Report*.

B. Illinois Municipal Retirement Fund (IMRF)

Plan Description

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

Benefits Provided

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

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

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 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

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

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

	IMRF
Retirees and beneficiaries currently receiving benefits	71
Inactive plan members entitled to but not yet receiving benefits	78
Active plan members	75
Total	224

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 employer's annual required contribution rate for calendar year 2017 was 11.23%. For the fiscal year ended 2018, the employer contributed \$301,215 to the plan. The employer 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 District's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial evaluation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Price Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table, with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- 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:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	37%	8.30%	6.85%
International Equities	18%	8.45%	6.75%
Fixed Income	28%	3.05%	3.00%
Real Estate	9%	6.90%	5.75%
Alternatives	7%		
Private Equity		12.45%	7.35%
Hedge Funds		5.35%	5.05%
Commodities		4.25%	2.65%
Cash Equivalents	1%	2.25%	2.25%
Total	<u>100%</u>		

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. 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 the most recent valuation, the expected rate of return on plan investments is 7.5%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.5%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 13,230,417	\$ 11,531,849	\$ 1,698,568
Changes for the year:			
Service Cost	297,039	-	297,039
Interest on the Total Pension Liability	976,666	-	976,666
Differences Between Expected and Actual Experience of the Total Pension Liability	460,552	-	460,552
Changes of Assumptions	(451,717)	-	(451,717)
Contributions - Employer	-	301,215	(301,215)
Contributions - Employees	-	120,700	(120,700)
Net Investment Income	-	2,017,832	(2,017,832)
Benefit Payments, including Refunds of Employee Contributions	(713,449)	(713,449)	-
Other (Net Transfer)	-	(114,527)	114,527
Net Changes	569,091	1,611,771	(1,042,680)
Balances at December 31, 2017	\$ 13,799,508	\$ 13,143,620	\$ 655,888

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

The following presents the net pension liability of the District, calculated using the discount rate of 7.50%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

	1% Decrease 6.50%	Current Discount 7.50%	1% Increase 8.50%
Total pension liability	\$ 15,326,255	\$ 13,799,508	\$ 12,516,080
Plan fiduciary net position	13,143,620	13,143,620	13,143,620
Net pension liability / (asset)	<u>\$ 2,182,635</u>	<u>\$ 655,888</u>	<u>\$ (627,540)</u>

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

For the year ended June 30, 2018, the District recognized pension expense of \$305,711. As of June 30, 2018, the District reported deferred outflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Deferred amounts to be recognized in pension expense in future periods:			
Differences between expected and actual experience	\$ 326,993	\$ -	\$ 326,993
Changes of assumptions	-	302,002	(302,002)
Net difference between projected and actual earnings on pension plan investments	373,125	934,537	(561,412)
Total deferred amounts to be recognized in pension expense in future periods	<u>700,118</u>	<u>1,236,539</u>	<u>(536,421)</u>
Pension contributions made subsequent to the measurement date	156,697	-	156,697
Total Deferred Amounts Related to Pensions	<u>\$ 856,815</u>	<u>\$ 1,236,539</u>	<u>\$ (379,724)</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2018	\$ (15,993)
2019	(65,476)
2020	(221,317)
2021	(233,635)
2022	-
Thereafter	-
Total	<u>\$ (536,421)</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 6 – RETIREMENT FUND COMMITMENTS (CONT'D)

C. Aggregate Pension Amounts

For the year ended June 30, 2018, aggregate pension amounts are as follows:

	<u>TRS</u>	<u>IMRF</u>	<u>Total</u>
Deferred Outflows of Resources	\$ 503,859	\$ 856,815	\$ 1,360,674
Net Pension Liability	1,669,293	655,888	2,325,181
Deferred Inflows of Resources	121,983	1,236,539	1,358,522
Pension Expense, Net of State Support	63,108	5,711	68,819

D. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS

Teacher Health Insurance Security (THIS) Fund

Contributions

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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 employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.18% of pay during the year ended June 30, 2018. State of Illinois contributions were \$123,270, and the District recognized revenue and expenditures of this amount during the year.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (CONT'D)

- *Employer Contributions to the THIS Fund*

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.88% during the year ended June 30, 2018. For the year ended June 30, 2018, the employer paid \$91,930 to the THIS Fund, which was 100% of the required contribution.

Further information on the THIS Fund

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

NOTE 8 – CONTINGENCIES

As of June 30, 2018, the District was not aware of any litigation which might have a material, adverse effect on the District’s financial position.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; and injuries to employees for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The District is a member of the Suburban School Cooperative Insurance Pool (SSCIP), 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.

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

SSCIP is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. SSCIP 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 also a member of the School Employees Loss Fund (SELF), a joint risk management pool of school districts through which workers’ compensation coverage is provided.

NOTE 10 – JOINT VENTURES

A. Northwest Suburban Special Education Organization (NSSEO)

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

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018

NOTE 10 – JOINT VENTURES (CONT'D)

Complete financial statements for NSSEO can be obtained from the Administrative Offices at 799 West Kensington Road, Mount Prospect, Illinois 60056.

B. Early Childhood Developmental Enrichment Center (ECDEC)

The Early Childhood Developmental Enrichment Center (ECDEC) serves pre-school children who are not progressing at the rate anticipated for their potential success in kindergarten. The program, funded by an Illinois State Board of Education grant, is a collaborative effort of seven participating districts.

Complete financial statements for ECDEC can be obtained from the Administrative Offices at 500 Hillcrest Boulevard, Hoffman Estates, Illinois 60195.

NOTE 11 – COMMON BANK ACCOUNT

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

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

NOTE 12 – INTERFUND TRANSFERS

The following transfers were made during the year:

Fund or Account	From	To
For principal and interest payments:		
Educational Account	\$ 141,031	\$ -
Debt Service Fund		141,031
For capital projects:		
Educational Account	150,000	
Operations and Maintenance Fund	65,000	
Capital Projects Fund	-	215,000
Totals	\$ 356,031	\$ 356,031

NOTE 13 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the Statement of Net Position - Modified Cash Basis date but before the financial statements are issued or available to be issued. There are two types of subsequent events: recognized (events that relate to conditions present at the Statement of Net Position - Modified Cash Basis date) and non-recognized (events or conditions that did not exist at the Statement of Net Position - Modified Cash Basis date but arose after that date).

There have been no recognized or non-recognized subsequent events that have occurred between June 30, 2018, and the date of this audit report requiring disclosure in the financial statements.

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OTHER INFORMATION – UNAUDITED

Schedule of the Employer's Proportionate Share of the Net Pension Liability – Teachers' Retirement System (TRS) of the State of Illinois

Schedule of Employer Contributions – Teachers' Retirement System (TRS) of the State of Illinois

Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund (IMRF)

Schedule of Employer Contributions – Illinois Municipal Retirement Fund (IMRF)

Combining Schedule of Assets, Liabilities and Fund Balances – Modified Cash Basis – General Fund

Combining Schedule of Revenues Received, Expenditures Disbursed and Changes in Fund Balance – Modified Cash Basis – General Fund

Schedule of Revenues Received, Expenditures Disbursed and Changes in Fund Balance – Modified Cash Basis – Budget and Actual –

- Educational Account
- Working Cash Account
- Operations and Maintenance Fund
- Debt Service Fund
- Transportation Fund
- Municipal Retirement/Social Security Fund
- Capital Projects Fund
- Tort Fund

Schedule of Revenues Received and Expenditures Disbursed – Activity Funds

Schedule of Bonded Debt Maturities and Interest – 2013 Ltd Tax School Bonds

Schedule of Bonded Debt Maturities and Interest – 2014 Ltd Tax School Bonds

Schedule of Per Capita Tuition Charge and Average Daily Attendance

Notes to Other Information

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PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
OTHER INFORMATION
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
MOST RECENT FISCAL YEARS

	FY 17*	FY 16*	FY 15*	FY 14*
Employer's proportion of the net pension liability	0.002185%	0.001693%	0.001810%	0.001669%
Employer's proportionate share of the net pension liability	\$ 1,669,293	\$ 1,336,513	\$ 1,185,733	\$ 1,015,995
State's proportionate share of the net pension liability associated with the employer	<u>76,602,878</u>	<u>71,977,890</u>	<u>59,604,668</u>	<u>58,601,328</u>
Total	<u>\$78,272,171</u>	<u>\$73,314,403</u>	<u>\$60,790,401</u>	<u>\$59,617,323</u>
Employer's covered-employee payroll	\$10,394,510	\$ 9,919,360	\$ 9,669,897	\$ 9,758,902
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	16.06%	13.47%	12.26%	10.41%
Plan fiduciary net position as a percentage of the total pension liability	39.30%	36.40%	41.50%	43.00%

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

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 OTHER INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
 MOST RECENT FISCAL YEARS

	FY 17*	FY 16*	FY 15*	FY 14*
Contractually-required contribution	\$ 63,768	\$ 76,086	\$ 60,695	\$ 59,565
Contributions in relation to the contractually-required contribution	82,359	68,424	64,248	59,565
Contribution deficiency (excess)	\$ (18,591)	\$ 7,662	\$ (3,553)	\$ -
Employer's covered-employee payroll	\$10,394,510	\$ 9,919,360	\$ 9,669,897	\$ 9,758,902
Contributions as a percentage of covered-employee payroll	0.613478%	0.767045%	0.627670%	0.610366%

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

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
OTHER INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
MOST RECENT CALENDAR YEARS

Calendar year ending December 31,	2017	2016	2015	2014
Total pension liability				
Service cost	\$ 297,039	\$ 289,202	\$ 270,163	\$ 275,175
Interest on the total pension liability	976,666	926,374	873,982	793,052
Difference between expected and actual experience of the total pension liability	460,552	111,719	172,898	53,084
Changes of assumption	(451,717)	(42,210)	26,865	552,003
Benefit payments, including refunds of employee contributions	(713,449)	(622,661)	(618,975)	(533,397)
Net change in total pension liability	569,091	662,424	724,933	1,139,917
Total pension liability - beginning	13,230,417	12,567,993	11,843,060	10,703,143
Total pension liability - ending (A)	<u>\$ 13,799,508</u>	<u>\$ 13,230,417</u>	<u>\$ 12,567,993</u>	<u>\$ 11,843,060</u>
Plan fiduciary net position				
Contributions - employer	\$ 301,215	\$ 287,072	\$ 263,556	\$ 255,822
Contributions - employees	120,700	116,815	107,525	104,087
Net investment income	2,017,832	752,442	54,490	636,088
Benefit payments, including refunds of employee contributions	(713,449)	(622,661)	(618,975)	(533,397)
Other	(114,527)	70,085	99,505	44,980
Net change in plan fiduciary net position	1,611,771	603,753	(93,899)	507,580
Plan fiduciary net position - beginning	11,531,849	10,928,096	11,021,995	10,514,415
Plan fiduciary net position - ending (B)	<u>\$ 13,143,620</u>	<u>\$ 11,531,849</u>	<u>\$ 10,928,096</u>	<u>\$ 11,021,995</u>
Net pension liability - ending (A) - (B)	<u>\$ 655,888</u>	<u>\$ 1,698,568</u>	<u>\$ 1,639,897</u>	<u>\$ 821,065</u>
Plan fiduciary net position as a percentage of total pension liability	95.25%	87.16%	86.95%	93.07%
Covered valuation payroll	\$ 2,682,232	\$ 2,533,735	\$ 2,389,446	\$ 2,313,039
Net pension liability as a percentage of covered valuation payroll	24.45%	67.04%	68.63%	35.50%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
OTHER INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
MOST RECENT CALENDAR YEARS

Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2017	\$ 301,215	\$ 301,215	\$ -	\$ 2,682,232	11.23%
2016	287,072 *	287,072	-	2,533,735	11.33%
2015	263,556	263,556	-	2,389,446	11.03%
2014	257,707	255,822	1,885	2,330,079	10.98%

Estimated based on contribution rate of 11.23% and covered valuation payroll of \$2,682,232.

Valuation Date:

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

Methods and Assumptions Used to Determine 2017 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	26-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.5%
<i>Price Inflation:</i>	2.75%. Approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	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.
<i>Mortality:</i>	For non-disabled retirees, 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 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 2012). The IMRF specific rates were developed from the RP-Disabled Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Notes There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2015, actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 GENERAL FUND
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
 JUNE 30, 2018

	<u>Educational Account</u>	<u>Working Cash Account</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 6,192,660	\$ 3,978	\$ 6,196,638
<u>Total Assets</u>	<u>\$ 6,192,660</u>	<u>\$ 3,978</u>	<u>\$ 6,196,638</u>
LIABILITIES			
Payroll deductions payable	\$ 136,123	\$ -	\$ 136,123
<u>Total Liabilities</u>	<u>136,123</u>	<u>-</u>	<u>136,123</u>
FUND BALANCES			
Unassigned	6,056,537	3,978	6,060,515
<u>Total Fund Balances</u>	<u>6,056,537</u>	<u>3,978</u>	<u>6,060,515</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 6,192,660</u>	<u>\$ 3,978</u>	<u>\$ 6,196,638</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23

GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	Total General Fund
REVENUES RECEIVED					
Local Sources:					
General tax levy	\$ 14,330,409	\$ 13,933,498	\$ -	\$ 13,933,498	\$ 14,119,092
Personal property replacement taxes	72,500	68,653	-	68,653	82,244
Summer school tuition from pupils or parents	750	2,400	-	2,400	3,450
Earnings on investments	65,000	110,838	45	110,883	98,470
Food services	180,000	177,998	-	177,998	181,220
Pupil activities	69,595	36,057	-	36,057	59,911
Textbooks	255,550	78,972	-	78,972	225,378
Contributions and donations	-	1,600	-	1,600	12,750
Refund of prior years' expenditures	26,533	88,505	-	88,505	7,661
Other	335,000	358,059	-	358,059	298,228
Total Local Sources	15,335,337	14,856,580	45	14,856,625	15,088,404
State Sources:					
Evidence based funding formula	980,000	1,712,590	-	1,712,590	942,657
Special education - private facility tuition	10,471	10,471	-	10,471	18,742
Special education - funding for children	240,183	100,183	-	100,183	148,613
Special education - personnel	542,289	197,289	-	197,289	289,603
Special education - orphanage	40,681	40,681	-	40,681	3,469
Special education - summer school	4,580	2,380	-	2,380	-
Bilingual education - downstate - TPI	396,050	129,057	-	129,057	57,635
State free lunch and breakfast	1,471	2,624	-	2,624	950
State on-behalf payments	-	7,662,158	-	7,662,158	7,185,086
Other	36,000	3,252	-	3,252	85,922
Total State Sources	2,251,725	9,860,685	-	9,860,685	8,732,677
Federal Sources:					
National school lunch program	165,000	191,703	-	191,703	179,533
School breakfast	5,000	22,541	-	22,541	18,300
Child and adult care food program	-	15	-	15	-
Commodities	-	34,620	-	34,620	35,828
Student success and enrichment	10,000	-	-	-	-
Title I - Low Income	253,759	192,082	-	192,082	130,185
Special education	592,359	519,147	-	519,147	295,309
Title III - English Language Acquisition	60,637	42,057	-	42,057	35,423
Title II - Teacher Quality	34,353	15,877	-	15,877	29,465
Medicaid administrative outreach	20,000	-	-	-	-
Medicaid matching fee-for-service	-	61,477	-	61,477	-
Total Federal Sources	1,141,108	1,079,519	-	1,079,519	724,043
Total Revenues Received	18,728,170	25,796,784	45	25,796,829	24,545,124

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	
EXPENDITURES DISBURSED					
Instruction:					
Regular Programs:					
Salaries	\$ 5,889,997	\$ 5,825,570	\$ -	\$ 5,825,570	\$ 5,844,561
Employee benefits	1,083,208	1,077,968	-	1,077,968	1,081,855
Employee benefits-on-behalf	-	7,662,158	-	7,662,158	7,185,086
Purchased services	35,795	35,260	-	35,260	35,806
Supplies and materials	258,791	240,025	-	240,025	305,536
Capital outlay	2,334	46,692	-	46,692	-
Other objects	8,010	3,188	-	3,188	2,345
Non-capitalized equipment	-	-	-	-	163,555
Total	7,278,135	14,890,861	-	14,890,861	14,618,744
Tuition Payments to Charter Schools:					
Purchased services	16,030	-	-	-	-
Total	16,030	-	-	-	-
Special Education Programs:					
Salaries	1,847,898	1,812,825	-	1,812,825	1,774,555
Employee benefits	554,047	539,040	-	539,040	522,994
Purchased services	36,000	27,540	-	27,540	27,926
Supplies and materials	28,750	15,630	-	15,630	22,182
Capital outlay	20,000	10,703	-	10,703	9,598
Other objects	1,250	360	-	360	535
Total	2,487,945	2,406,098	-	2,406,098	2,357,790
Special Education Programs Pre K:					
Salaries	160,671	168,410	-	168,410	154,949
Employee benefits	40,577	41,507	-	41,507	45,135
Purchased services	375	-	-	-	-
Supplies and materials	11,000	9,306	-	9,306	7,787
Capital outlay	10,000	-	-	-	-
Other objects	125	-	-	-	-
Total	222,748	219,223	-	219,223	207,871
Remedial and Supplemental Programs:					
Salaries	68,559	81,619	-	81,619	80,528
Employee benefits	1,620	491	-	491	-
Purchased services	40,000	26,363	-	26,363	-
Supplies and materials	350	-	-	-	-
Total	110,529	108,473	-	108,473	80,528

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	Total General Fund
EXPENDITURES DISBURSED					
Instruction:					
CTE Programs:					
Salaries	\$ 93,159	\$ 93,159	\$ -	\$ 93,159	\$ 96,867
Employee benefits	16,598	17,833	-	17,833	11,203
Purchased services	2,900	-	-	-	-
Supplies and materials	11,500	7,425	-	7,425	8,366
Total	124,157	118,417	-	118,417	116,436
Interscholastic Programs:					
Salaries	134,829	135,677	-	135,677	119,716
Purchased services	6,250	6,667	-	6,667	5,740
Supplies and materials	1,750	900	-	900	1,302
Other objects	3,500	2,010	-	2,010	2,341
Total	146,329	145,254	-	145,254	129,099
Summer School Programs:					
Salaries	77,150	76,279	-	76,279	84,506
Employee benefits	1,689	-	-	-	-
Purchased services	3,600	2,700	-	2,700	9,345
Supplies and materials	1,500	1,086	-	1,086	399
Total	83,939	80,065	-	80,065	94,250
Bilingual Programs:					
Salaries	569,785	542,144	-	542,144	529,140
Employee benefits	88,734	88,057	-	88,057	82,765
Purchased services	3,850	1,823	-	1,823	7,500
Supplies and materials	5,750	8,667	-	8,667	4,948
Other objects	275	-	-	-	-
Total	668,394	640,691	-	640,691	624,353
Total Instruction	11,138,206	18,609,082	-	18,609,082	18,229,071

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND
COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	
EXPENDITURES DISBURSED					
Support Services:					
Attendance and Social Work Services:					
Salaries	\$ 291,676	\$ 296,589	\$ -	\$ 296,589	\$ 262,865
Employee benefits	35,250	46,182	-	46,182	28,274
Purchased services	32,800	15,846	-	15,846	26,652
Supplies and materials	2,500	1,425	-	1,425	1,419
Other	200	-	-	-	-
Total	362,426	360,042	-	360,042	319,210
Health Services:					
Salaries	411,518	409,970	-	409,970	402,097
Employee benefits	115,344	114,555	-	114,555	110,289
Purchased services	44,350	48,644	-	48,644	27,356
Supplies and materials	19,940	5,585	-	5,585	14,243
Capital outlay	10,000	2,096	-	2,096	6,384
Other	450	100	-	100	85
Total	601,602	580,950	-	580,950	560,454
Psychological Services:					
Salaries	231,482	242,398	-	242,398	224,195
Benefits	40,404	40,201	-	40,201	38,384
Purchased services	13,900	1,047	-	1,047	2,140
Supplies and Materials	1,750	330	-	330	206
Other	400	375	-	375	409
Total	287,936	284,351	-	284,351	265,334
Speech Pathology and Audiology Services:					
Salaries	408,022	408,022	-	408,022	442,645
Employee benefits	51,684	52,301	-	52,301	49,107
Purchased services	2,775	1,694	-	1,694	1,549
Supplies and materials	31,634	12,550	-	12,550	9,577
Capital outlay	20,000	-	-	-	-
Other	325	200	-	200	100
Total	514,440	474,767	-	474,767	502,978
Other Support Services:					
Salaries	4,500	-	-	-	-
Purchased services	40,000	51,596	-	51,596	37,689
Total	44,500	51,596	-	51,596	37,689

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	Total General Fund
EXPENDITURES DISBURSED					
Support Services:					
Improvement of Instruction Services:					
Salaries	\$ 174,743	\$ 154,892	\$ -	\$ 154,892	\$ 223,508
Employee benefits	121,305	39,593	-	39,593	57,597
Purchased services	21,129	11,773	-	11,773	18,473
Supplies and materials	2,150	703	-	703	3,430
Other	4,000	1,334	-	1,334	1,195
Total	323,327	208,295	-	208,295	304,203
Educational Media Services:					
Salaries	783,734	787,330	-	787,330	757,075
Employee benefits	148,396	151,735	-	151,735	132,689
Purchased services	93,700	80,364	-	80,364	61,948
Supplies and materials	153,028	176,187	-	176,187	196,159
Capital outlay	137,500	108,074	-	108,074	20,742
Other	1,000	635	-	635	719
Non-capitalized equipment	-	-	-	-	4,797
Total	1,317,358	1,304,325	-	1,304,325	1,174,129
Assessment and Testing Services:					
Salaries	10,000	13,610	-	13,610	12,980
Purchased services	30,000	28,464	-	28,464	29,727
Total	40,000	42,074	-	42,074	42,707
Board of Education Services:					
Purchased services	36,850	28,093	-	28,093	30,883
Supplies and materials	29,500	20,233	-	20,233	8,338
Other objects	8,000	7,717	-	7,717	10,815
Total	74,350	56,043	-	56,043	50,036
Executive Administration Services:					
Salaries	307,762	307,327	-	307,327	222,298
Employee benefits	72,449	72,373	-	72,373	48,009
Purchased services	8,385	8,331	-	8,331	2,310
Supplies and materials	8,500	5,660	-	5,660	12,825
Other objects	5,000	3,246	-	3,246	2,857
Total	402,096	396,937	-	396,937	288,299

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	
EXPENDITURES DISBURSED					
Support Services:					
Tort Services:					
Purchased services	\$ 45,000	\$ 22,344	\$ -	\$ 22,344	\$ 12,374
Total	45,000	22,344	-	22,344	12,374
Office of the Principal Services:					
Salaries	852,957	855,377	-	855,377	840,379
Employee benefits	244,523	247,170	-	247,170	228,442
Purchased services	7,060	2,674	-	2,674	4,580
Supplies and materials	25,375	16,645	-	16,645	665
Other	3,150	1,142	-	1,142	2,037
Total	1,133,065	1,123,008	-	1,123,008	1,076,103
Direction of Business Services:					
Salaries	128,242	128,242	-	128,242	123,310
Employee benefits	16,611	16,610	-	16,610	15,844
Purchased services	5,700	3,557	-	3,557	1,675
Other	2,000	559	-	559	604
Total	152,553	148,968	-	148,968	141,433
Fiscal Services:					
Salaries	105,352	105,273	-	105,273	102,040
Employee benefits	46,479	44,504	-	44,504	43,087
Purchased services	22,100	22,247	-	22,247	26,371
Supplies and materials	3,000	1,781	-	1,781	2,249
Capital outlay	-	1,249	-	1,249	-
Total	176,931	175,054	-	175,054	173,747
Food Services:					
Salaries	72,499	76,652	-	76,652	72,499
Purchased services	379,500	382,941	-	382,941	455,870
Supplies and materials	3,900	37,801	-	37,801	27,785
Capital outlay	5,000	5,055	-	5,055	-
Total	460,899	502,449	-	502,449	556,154

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	Total General Fund
EXPENDITURES DISBURSED					
Support Services:					
Internal Services:					
Purchased services	\$ 35,000	\$ 31,968	\$ -	\$ 31,968	\$ 31,968
Supplies and materials	1,500	-	-	-	1,221
Total	36,500	31,968	-	31,968	33,189
Planning, Research, Development and Evaluation Services:					
Purchased services	25,000	44,612	-	44,612	25,000
Total	25,000	44,612	-	44,612	25,000
Information Services:					
Purchased services	109,950	98,881	-	98,881	93,131
Supplies and materials	1,000	1,276	-	1,276	1,503
Total	110,950	100,157	-	100,157	94,634
Staff Services:					
Salaries	65,300	64,846	-	64,846	77,328
Employee benefits	61,287	48,318	-	48,318	41,964
Purchased services	38,853	30,849	-	30,849	16,170
Supplies and materials	12,350	13,664	-	13,664	18,446
Other	300	703	-	703	-
Total	178,090	158,380	-	158,380	153,908
Data Processing Services:					
Purchased services	27,500	26,117	-	26,117	32,368
Supplies and materials	750	4,223	-	4,223	694
Total	28,250	30,340	-	30,340	33,062
Other Support Services - Pupils:					
Salaries	1,500	450	-	450	1,140
Purchased services	2,250	6,126	-	6,126	1,910
Supplies and materials	-	275	-	275	547
Total	3,750	6,851	-	6,851	3,597
Total Support Services	6,319,023	6,103,511	-	6,103,511	5,848,240

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
GENERAL FUND

COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018			2017	
	Original and Final Budget	Educational Account	Working Cash Account	Total General Fund	Total General Fund
EXPENDITURES DISBURSED					
Community Services:					
Salaries	\$ 124,983	\$ 135,077	\$ -	\$ 135,077	\$ 119,082
Employee benefits	23,240	13,734	-	13,734	21,818
Purchased services	4,750	39,253	-	39,253	3,091
Supplies and materials	7,871	5,490	-	5,490	6,182
Total Community Services	<u>160,844</u>	<u>193,554</u>	<u>-</u>	<u>193,554</u>	<u>150,173</u>
Payments to Other Gov't Units:					
Purchased services	215,000	220,467	-	220,467	212,132
Tuition	368,018	331,973	-	331,973	411,568
Total Payments to Other Gov't Units	<u>583,018</u>	<u>552,440</u>	<u>-</u>	<u>552,440</u>	<u>623,700</u>
Total Expenditures Disbursed	<u>18,201,091</u>	<u>25,458,587</u>	<u>-</u>	<u>25,458,587</u>	<u>24,851,184</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>527,079</u>	<u>338,197</u>	<u>45</u>	<u>338,242</u>	<u>(306,060)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(291,031)	-	(291,031)	(190,206)
Sale of capital assets	-	-	-	-	10,844
Capital lease	-	19,498	-	19,498	163,555
Total Other Financing Sources (Uses)	<u>-</u>	<u>(271,533)</u>	<u>-</u>	<u>(271,533)</u>	<u>(15,807)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 527,079</u>	<u>66,664</u>	<u>45</u>	<u>66,709</u>	<u>(321,867)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>5,989,873</u>	<u>3,933</u>	<u>5,993,806</u>	<u>6,315,673</u>
FUND BALANCE, END OF YEAR		<u>\$ 6,056,537</u>	<u>\$ 3,978</u>	<u>\$ 6,060,515</u>	<u>\$ 5,993,806</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
General tax levy	\$ 14,330,409	\$ 13,933,498	\$ 14,119,092
Personal property replacement taxes	72,500	68,653	82,244
Summer school tuition from pupils or parents	750	2,400	3,450
Earnings on investments	65,000	110,838	98,442
Food services	180,000	177,998	181,220
Fees	69,595	36,057	59,911
Textbooks	255,550	78,972	225,378
Contributions and donations	-	1,600	12,750
Refund of prior years' expenditures	26,533	88,505	7,661
Other	335,000	358,059	298,228
Total Local Sources	15,335,337	14,856,580	15,088,376
State Sources:			
Evidence based funding formula	980,000	1,712,590	942,657
Special education - private facility tuition	10,471	10,471	18,742
Special education - funding for children	240,183	100,183	148,613
Special education - personnel	542,289	197,289	289,603
Special education - orphanage	40,681	40,681	3,469
Special education - summer school	4,580	2,380	-
Bilingual education - downstate - TPI	396,050	129,057	57,635
State free lunch and breakfast	1,471	2,624	950
State on-behalf payments	-	7,662,158	7,185,086
Other	36,000	3,252	85,922
Total State Sources	2,251,725	9,860,685	8,732,677
Federal Sources:			
National school lunch program	165,000	191,703	179,533
School breakfast	5,000	22,541	18,300
Child and adult care food program	-	15	-
Commodities	-	34,620	35,828
Student success and enrichment	10,000	-	-
Title I - Low Income	253,759	192,082	130,185
Special education I.D.E.A. Pre School	32,148	29,028	16,610
Special education I.D.E.A. Flow Through	560,211	490,119	265,906
Special education I.D.E.A. Room and Board	-	-	12,793
Title III - English Language Acquisition	60,637	42,057	35,423
Title II - Teacher Quality	34,353	15,877	29,465
Medicaid administrative outreach	20,000	-	-
Medicaid matching fee-for-service	-	61,477	-
Total Federal Sources	1,141,108	1,079,519	724,043
Total Revenues Received	18,728,170	25,796,784	24,545,096

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
Instruction:			
Regular Programs:			
Salaries	\$ 5,889,997	\$ 5,825,570	\$ 5,844,561
Employee benefits	1,083,208	1,077,968	1,081,855
Employee benefits-on-behalf	-	7,662,158	7,185,086
Purchased services	35,795	35,260	35,806
Supplies and materials	258,791	240,025	305,536
Capital outlay	2,334	46,692	-
Other	8,010	3,188	2,345
Non-capitalized equipment	-	-	163,555
Total	7,278,135	14,890,861	14,618,744
Tuition Payments to Charter Schools:			
Purchased services	16,030	-	-
Total	16,030	-	-
Special Education Programs:			
Salaries	1,847,898	1,812,825	1,774,555
Employee benefits	554,047	539,040	522,994
Purchased services	36,000	27,540	27,926
Supplies and materials	28,750	15,630	22,182
Capital outlay	20,000	10,703	9,598
Other	1,250	360	535
Total	2,487,945	2,406,098	2,357,790
Special Education Programs Pre K:			
Salaries	160,671	168,410	154,949
Employee benefits	40,577	41,507	45,135
Purchased services	375	-	-
Supplies and materials	11,000	9,306	7,787
Capital outlay	10,000	-	-
Other	125	-	-
Total	222,748	219,223	207,871
Remedial and Supplemental Programs:			
Salaries	68,559	81,619	80,528
Employee benefits	1,620	491	-
Purchased services	40,000	26,363	-
Supplies and materials	350	-	-
Total	110,529	108,473	80,528

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
CTE Programs:			
Salaries	\$ 93,159	\$ 93,159	\$ 96,867
Employee benefits	16,598	17,833	11,203
Purchased services	2,900	-	-
Supplies and materials	11,500	7,425	8,366
Total	124,157	118,417	116,436
Interscholastic Programs:			
Salaries	134,829	135,677	119,716
Purchased services	6,250	6,667	5,740
Supplies and materials	1,750	900	1,302
Other	3,500	2,010	2,341
Total	146,329	145,254	129,099
Summer School Programs:			
Salaries	77,150	76,279	84,506
Employee benefits	1,689	-	-
Purchased services	3,600	2,700	9,345
Supplies and materials	1,500	1,086	399
Total	83,939	80,065	94,250
Bilingual Programs:			
Salaries	569,785	542,144	529,140
Employee benefits	88,734	88,057	82,765
Purchased services	3,850	1,823	7,500
Supplies and materials	5,750	8,667	4,948
Other	275	-	-
Total	668,394	640,691	624,353
Total Instruction	11,138,206	18,609,082	18,229,071
Support Services:			
Attendance and Social Work Services:			
Salaries	291,676	296,589	262,865
Employee benefits	35,250	46,182	28,274
Purchased services	32,800	15,846	26,652
Supplies and materials	2,500	1,425	1,419
Other	200	-	-
Total	362,426	360,042	319,210

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
Support Services:			
Health Services:			
Salaries	\$ 411,518	\$ 409,970	\$ 402,097
Employee benefits	115,344	114,555	110,289
Purchased services	44,350	48,644	27,356
Supplies and materials	19,940	5,585	14,243
Capital outlay	10,000	2,096	6,384
Other	450	100	85
Total	<u>601,602</u>	<u>580,950</u>	<u>560,454</u>
Psychological Services:			
Salaries	231,482	242,398	224,195
Benefits	40,404	40,201	38,384
Purchased services	13,900	1,047	2,140
Supplies and Materials	1,750	330	206
Other	400	375	409
Total	<u>287,936</u>	<u>284,351</u>	<u>265,334</u>
Speech Pathology and Audiology Services:			
Salaries	408,022	408,022	442,645
Employee benefits	51,684	52,301	49,107
Purchased services	2,775	1,694	1,549
Supplies and materials	31,634	12,550	9,577
Capital outlay	20,000	-	-
Other	325	200	100
Total	<u>514,440</u>	<u>474,767</u>	<u>502,978</u>
Other Support Services:			
Salaries	4,500	-	-
Purchased services	40,000	51,596	37,689
Total	<u>44,500</u>	<u>51,596</u>	<u>37,689</u>
Improvement of Instruction Services:			
Salaries	174,743	154,892	223,508
Employee benefits	121,305	39,593	57,597
Purchased services	21,129	11,773	18,473
Supplies and materials	2,150	703	3,430
Other	4,000	1,334	1,195
Total	<u>323,327</u>	<u>208,295</u>	<u>304,203</u>

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
Support Services:			
Educational Media Services:			
Salaries	\$ 783,734	\$ 787,330	\$ 757,075
Employee benefits	148,396	151,735	132,689
Purchased services	93,700	80,364	61,948
Supplies and materials	153,028	176,187	196,159
Capital outlay	137,500	108,074	20,742
Other	1,000	635	719
Non-capitalized equipment	-	-	4,797
Total	1,317,358	1,304,325	1,174,129
Assessment and Testing Services:			
Salaries	10,000	13,610	12,980
Supplies and materials	30,000	28,464	29,727
Total	40,000	42,074	42,707
Board of Education Services:			
Purchased services	36,850	28,093	30,883
Supplies and materials	29,500	20,233	8,338
Other	8,000	7,717	10,815
Total	74,350	56,043	50,036
Executive Administration Services:			
Salaries	307,762	307,327	222,298
Employee benefits	72,449	72,373	48,009
Purchased services	8,385	8,331	2,310
Supplies and materials	8,500	5,660	12,825
Other	5,000	3,246	2,857
Total	402,096	396,937	288,299
Tort Services:			
Purchased services	45,000	22,344	12,374
Total	45,000	22,344	12,374

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
Support Services:			
Office of the Principal Services:			
Salaries	\$ 852,957	\$ 855,377	\$ 840,379
Employee benefits	244,523	247,170	228,442
Purchased services	7,060	2,674	4,580
Supplies and materials	25,375	16,645	665
Other	3,150	1,142	2,037
Total	1,133,065	1,123,008	1,076,103
Direction of Business Services:			
Salaries	128,242	128,242	123,310
Employee benefits	16,611	16,610	15,844
Purchased services	5,700	3,557	1,675
Other	2,000	559	604
Total	152,553	148,968	141,433
Fiscal Services:			
Salaries	105,352	105,273	102,040
Employee benefits	46,479	44,504	43,087
Purchased services	22,100	22,247	26,371
Supplies and materials	3,000	1,781	2,249
Capital outlay	-	1,249	-
Total	176,931	175,054	173,747
Food Services:			
Salaries	72,499	76,652	72,499
Purchased services	379,500	382,941	455,870
Supplies and materials	3,900	37,801	27,785
Capital outlay	5,000	5,055	-
Total	460,899	502,449	556,154
Internal Services:			
Purchased services	35,000	31,968	31,968
Supplies and materials	1,500	-	1,221
Total	36,500	31,968	33,189

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
Support Services:			
Planning, Research, Development and Evaluation Services:			
Purchased services	\$ 25,000	\$ 44,612	\$ 25,000
Total	25,000	44,612	25,000
Information Services:			
Purchased services	109,950	98,881	93,131
Supplies and materials	1,000	1,276	1,503
Total	110,950	100,157	94,634
Staff Services:			
Salaries	65,300	64,846	77,328
Employee benefits	61,287	48,318	41,964
Purchased services	38,853	30,849	16,170
Supplies and materials	12,350	13,664	18,446
Other	300	703	-
Total	178,090	158,380	153,908
Data Processing:			
Purchased services	27,500	26,117	32,368
Supplies and materials	750	4,223	694
Total	28,250	30,340	33,062
Other Support Services:			
Salaries	1,500	450	1,140
Purchased services	2,250	6,126	1,910
Supplies and materials	-	275	547
Total	3,750	6,851	3,597
Total Support Services	6,319,023	6,103,511	5,848,240
Community Services:			
Salaries	124,983	135,077	119,082
Employee benefits	23,240	13,734	21,818
Purchased services	4,750	39,253	3,091
Supplies and materials	7,871	5,490	6,182
Total Community Services	160,844	193,554	150,173

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
EDUCATIONAL ACCOUNT
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
EXPENDITURES DISBURSED			
Payments to Other Gov't Units:			
Purchased services	\$ 215,000	\$ 220,467	\$ 212,132
Tuition	368,018	331,973	411,568
Total Payments to Other Gov't Units	583,018	552,440	623,700
Total Expenditures Disbursed	18,201,091	25,458,587	24,851,184
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	527,079	338,197	(306,088)
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(291,031)	(190,206)
Sale of capital assets	-	-	10,844
Capital lease	-	19,498	163,555
Total Other Financing Sources (Uses)	-	(271,533)	(15,807)
NET CHANGE IN FUND BALANCE	\$ 527,079	66,664	(321,895)
FUND BALANCE, BEGINNING OF YEAR		5,989,873	6,311,768
FUND BALANCE, END OF YEAR		\$ 6,056,537	\$ 5,989,873

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 WORKING CASH ACCOUNT
 SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
 CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
Earnings on investments	\$ 15	\$ 45	\$ 28
Total Local Sources	15	45	28
Total Revenues Received	15	45	28
EXPENDITURES DISBURSED			
Total Expenditures	-	-	-
NET CHANGE IN FUND BALANCE	\$ 15	45	28
FUND BALANCE, BEGINNING OF YEAR		3,933	3,905
FUND BALANCE, END OF YEAR		\$ 3,978	\$ 3,933

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 OPERATIONS AND MAINTENANCE FUND
 SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
 CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
General tax levies	\$ 1,552,013	\$ 1,558,141	\$ 1,435,954
Earnings on investments	3,500	9,243	5,159
Rentals	75,000	111,872	35,282
Contributions and donations	3,500	3,525	16,621
Impact fees	4,500	15,776	10,589
Payments of surplus monies from TIF district	3,500	-	-
Payments from other districts	25,000	-	27,542
Refund of prior years' expenditures	-	87	100
Other	-	1,741	88
Total Local Sources	<u>1,667,013</u>	<u>1,700,385</u>	<u>1,531,335</u>
State Sources:			
Other grants	-	-	20,296
Total Revenues Received	<u>1,667,013</u>	<u>1,700,385</u>	<u>1,551,631</u>
EXPENDITURES DISBURSED			
Support Services:			
Operations and Maintenance of Plant Services:			
Salaries	712,804	704,946	688,576
Benefits	136,673	136,417	135,653
Purchased services	308,256	293,407	292,548
Supplies and materials	221,693	206,756	206,895
Capital outlay	151,100	80,957	133,097
Other objects	670	280	270
Total Support Services	<u>1,531,196</u>	<u>1,422,763</u>	<u>1,457,039</u>
Total Expenditures Disbursed	<u>1,531,196</u>	<u>1,422,763</u>	<u>1,457,039</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>135,817</u>	<u>277,622</u>	<u>94,592</u>
OTHER FINANCING (USES)			
Transfers out	-	(65,000)	-
Total Other Financing (Uses)	<u>-</u>	<u>(65,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 135,817</u>	212,622	94,592
FUND BALANCE, BEGINNING OF YEAR		<u>668,450</u>	<u>573,858</u>
FUND BALANCE, END OF YEAR		<u>\$ 881,072</u>	<u>\$ 668,450</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 DEBT SERVICE FUND
 SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
 CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
General tax levies	\$ 1,166,171	\$ 1,187,985	\$ 1,181,917
Earnings on investments	1,750	3,872	2,294
Total Local Sources	<u>1,167,921</u>	<u>1,191,857</u>	<u>1,184,211</u>
Total Revenues Received	<u>1,167,921</u>	<u>1,191,857</u>	<u>1,184,211</u>
EXPENDITURES DISBURSED			
Debt Service:			
Principal	1,031,767	972,437	979,962
Interest	342,012	326,006	352,257
Other	-	950	950
Total Debt Service	<u>1,373,779</u>	<u>1,299,393</u>	<u>1,333,169</u>
Total Expenditures Disbursed	<u>1,373,779</u>	<u>1,299,393</u>	<u>1,333,169</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(205,858)</u>	<u>(107,536)</u>	<u>(148,958)</u>
OTHER FINANCING SOURCES			
Transfers in	-	141,031	190,206
Total Other Financing Sources	<u>-</u>	<u>141,031</u>	<u>190,206</u>
NET CHANGE IN FUND BALANCE	<u>\$ (205,858)</u>	33,495	41,248
FUND BALANCE, BEGINNING OF YEAR		<u>455,535</u>	<u>414,287</u>
FUND BALANCE, END OF YEAR		<u>\$ 489,030</u>	<u>\$ 455,535</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 TRANSPORTATION FUND
 SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
 CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
General tax levy	\$ 980,725	\$ 1,120,551	\$ 935,254
Earnings on investments	2,250	9,770	5,203
Other	18,000	18,000	-
Total Local Sources	<u>1,000,975</u>	<u>1,148,321</u>	<u>940,457</u>
State Sources:			
Transportation aid - regular	244,735	276,966	136,135
Transportation aid - special education	176,963	225,217	139,409
Total State Sources	<u>421,698</u>	<u>502,183</u>	<u>275,544</u>
Total Revenues Received	<u>1,422,673</u>	<u>1,650,504</u>	<u>1,216,001</u>
EXPENDITURES DISBURSED			
Support Services:			
Pupil Transportation:			
Salaries	26,000	22,852	22,842
Purchased services	1,226,355	1,275,462	978,712
Supplies and materials	85,000	71,616	70,164
Other Support Services:			
Purchased services	2,500	-	-
Total Support Services	<u>1,339,855</u>	<u>1,369,930</u>	<u>1,071,718</u>
Payments to Other Gov't Units:			
Purchased services	115,000	66,645	107,959
Total Expenditures Disbursed	<u>1,454,855</u>	<u>1,436,575</u>	<u>1,179,677</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,182)</u>	213,929	36,324
FUND BALANCE, BEGINNING OF YEAR		<u>637,424</u>	<u>601,100</u>
FUND BALANCE, END OF YEAR		<u>\$ 851,353</u>	<u>\$ 637,424</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
General tax levy	\$ 232,977	\$ 293,747	\$ 290,362
FICA/Medicare levy	232,977	293,747	290,362
Personal property replacement taxes	1,175	1,000	1,000
Earnings on investments	-	2,660	2,286
Total Local Sources	<u>467,129</u>	<u>591,154</u>	<u>584,010</u>
Total Revenues Received	<u>467,129</u>	<u>591,154</u>	<u>584,010</u>
EXPENDITURES DISBURSED			
Instruction - Employee benefits	257,406	274,720	274,843
Support Services - Employee benefits	371,160	381,018	368,207
Community Services - Employee benefits	7,159	14,833	13,337
Total Expenditures Disbursed	<u>635,725</u>	<u>670,571</u>	<u>656,387</u>
NET CHANGE IN FUND BALANCE	<u>\$ (168,596)</u>	(79,417)	(72,377)
FUND BALANCE, BEGINNING OF YEAR		<u>111,548</u>	<u>183,925</u>
FUND BALANCE, END OF YEAR		<u>\$ 32,131</u>	<u>\$ 111,548</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
 CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
Earnings on investments	\$ -	\$ 216	\$ 31
Total Local Sources	-	216	31
Total Revenues Received	-	216	31
EXPENDITURES DISBURSED			
Total Expenditures Disbursed	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	-	216	31
OTHER FINANCING SOURCES			
Transfers in	-	215,000	-
Total Other Financing Sources	-	215,000	-
NET CHANGE IN FUND BALANCE	\$ -	215,216	31
FUND BALANCE, BEGINNING OF YEAR		5,729	5,698
FUND BALANCE, END OF YEAR		220,945	\$ 5,729

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23

TORT FUND

SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		2017
	Original and Final Budget	Actual	Actual
REVENUES RECEIVED			
Local Sources:			
General tax levies	\$ 206,593	\$ 204,635	\$ 179,722
Earnings on investments	15	255	6
Refund of prior years' expenditures	10,000	3,241	9,150
Total Local Sources	<u>216,608</u>	<u>208,131</u>	<u>188,878</u>
Total Revenues Received	<u>216,608</u>	<u>208,131</u>	<u>188,878</u>
EXPENDITURES DISBURSED			
Support Services:			
General Administration:			
Worker's compensation			
Purchased services	99,441	99,441	114,654
Unemployment insurance			
Purchased services	3,500	490	1,830
General insurance:			
Purchased services	58,500	57,771	55,022
Total Support Services	<u>161,441</u>	<u>157,702</u>	<u>171,506</u>
Total Expenditures Disbursed	<u>161,441</u>	<u>157,702</u>	<u>171,506</u>
NET CHANGE IN FUND BALANCE	<u>\$ 55,167</u>	50,429	17,372
FUND BALANCE, BEGINNING OF YEAR		<u>29,636</u>	<u>12,264</u>
FUND BALANCE, END OF YEAR		<u>\$ 80,065</u>	<u>\$ 29,636</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
ACTIVITY FUNDS
SCHEDULE OF REVENUES RECEIVED AND EXPENDITURES DISBURSED
FOR THE YEAR ENDED JUNE 30, 2018

	Cash Balance July 1, 2017	Revenues Received	Expenditures Disbursed	Cash Balance June 30, 2018
ASSETS				
Cash and investments in custody of School District	\$ 45,719	\$ 137,496	\$ 108,674	\$ 74,541
LIABILITIES				
Amount Due To Activity:				
MacArthur				
Library fines	\$ 677	\$ -	\$ -	\$ 677
Student senate	3,666	6,545	6,626	3,585
Industrial arts	1,036	350	-	1,386
Drama	7,580	1,938	3,963	5,555
Pom-Pom	124	2,202	2,252	74
Yearbook	(417)	417	-	-
Eighth grade	1,515	14,459	15,593	381
Field trips	3,627	11,934	15,051	510
J. Szymanski	1,840	625	798	1,667
Student incentives	1,659	309	127	1,841
Home economics	301	272	89	484
Basketball	878	1,230	1,217	891
Track	2,542	724	831	2,435
Wrestling fund	2,031	1,049	671	2,409
Volleyball	1,184	1,510	1,596	1,098
Art	325	325	349	301
Charitable fund	1,410	736	1,078	1,068
Student spirit purchases	-	-	309	(309)
Eisenhower				
Field trips	22	5,222	5,277	(33)
Charitable fund	76	654	654	76
Book fair and library books	301	5,606	7,413	(1,506)
Needy family	699	200	-	899
Sullivan				
Field trips	2,505	3,048	3,534	2,019
STEAM	307	-	-	307
Lego Robots	42	900	838	104
Plays	1,636	3,013	2,315	2,334
Charitable	-	1,754	1,754	-
Library	2,868	8,779	8,333	3,314
Needy family	590	200	173	617

(Continued)

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
SCHEDULE OF REVENUES RECEIVED AND EXPENDITURES DISBURSED
ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Cash Balance <u>July 1, 2017</u>	Revenues Received	Expenditures Disbursed	Cash Balance <u>June 30, 2018</u>
LIABILITIES				
Amount due to Activity: (Cont'd)				
Ross				
Field trips	\$ 1,436	\$ 9,098	\$ 9,529	\$ 1,005
Library book	881	9,959	9,170	1,670
Needy family	3,084	327	354	3,057
Charitable	136	789	789	136
STEAM	922	10	-	932
Student spirit purchases	-	1,790	1,780	10
Due to District	-	40,205	6,211	33,994
Interest earned account	236	1,317	-	1,553
	<u>236</u>	<u>1,317</u>	<u>-</u>	<u>1,553</u>
Total Amount Due To Activity	<u>\$ 45,719</u>	<u>\$ 137,496</u>	<u>\$ 108,674</u>	<u>\$ 74,541</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
SCHEDULE OF BONDED DEBT MATURITIES AND INTEREST
JUNE 30, 2018

Amount of Original Issue: \$7,950,000
 Date of Issue: 02/07/13
 Type: General Obligation Limited Tax
 School Bonds, Series 2013
 Interest Rates: 3.00 - 4.00%

Maturity Date	Year Ended	Payment		Fiscal Payment
		Principal	Interest	
12/15/18		\$ 885,000	\$ 108,000	
06/15/19	6/30/2019	-	90,300	\$ 1,083,300
12/15/19		940,000	90,300	
06/15/20	6/30/2020	-	71,500	1,101,800
12/15/20		995,000	71,500	
06/15/21	6/30/2021	-	51,600	1,118,100
12/15/21		1,050,000	51,600	
06/15/22	6/30/2022	-	30,600	1,132,200
12/15/22		1,110,000	30,600	
06/15/23	6/30/2023	-	8,400	1,149,000
12/15/23	6/30/2024	420,000	8,400	428,400
TOTAL		<u>\$ 5,400,000</u>	<u>\$ 612,800</u>	<u>\$ 6,012,800</u>

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 SCHEDULE OF BONDED DEBT MATURITIES AND INTEREST
 JUNE 30, 2018

Amount of Original Issue: \$2,140,000
 Date of Issue: 01/28/14
 Type: General Obligation Limited Tax
 School Bonds, Series 2014
 Interest Rates: 4.00 - 4.25%

Maturity Date	Year Ended	Payment		
		Principal	Interest	Fiscal Payment
12/01/18		\$ -	\$ 44,406	
06/01/19	6/30/2019	-	44,406	\$ 88,812
12/01/19		15,000	44,406	
06/01/20	6/30/2020	-	44,106	103,512
12/01/20		20,000	44,106	
06/01/21	6/30/2021	-	43,706	107,812
12/01/21		30,000	43,706	
06/01/22	6/30/2022	-	43,106	116,812
12/01/22		790,000	43,106	
06/01/23	6/30/2023	-	27,306	860,412
12/01/23	6/30/2024	1,285,000	27,306	1,312,306
TOTAL		\$ 2,140,000	\$ 449,666	\$ 2,589,666

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
 SCHEDULE OF PER CAPITA TUITION CHARGE
 AND AVERAGE DAILY ATTENDANCE
 JUNE 30, 2018

	Year Ended June 30,		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
Allowable Expenses	<u>\$ 18,510,376</u>	<u>\$ 18,629,337</u>	<u>\$ 18,171,817</u>
Average Daily Attendance	<u>1,425.47</u>	<u>1,438.51</u>	<u>1,439.46</u>
Per Capita Tuition Charge	<u>\$ 12,985</u>	<u>\$ 12,950</u>	<u>\$ 12,624</u>

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PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
NOTES TO OTHER INFORMATION
JUNE 30, 2018

NOTE 1 – TEACHERS’ RETIREMENT SYSTEM (TRS) OF THE STATE OF ILLINOIS

Changes of Assumptions

For the 2017 and 2016 measurement year, the assumed investment rate of return was 7%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ended June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5%, including an inflation rate of 3% and a real return of 4.5%. However, salary increases were assumed to vary by age.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

The budget for all Governmental Funds types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, paragraph 5/17-1 of the *Illinois Compiled Statutes*. The budget was passed on September 13, 2017.

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

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

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. The Board of Education is authorized to transfer up to 10% of the total budget between departments within any fund; however, any revisions that alter the total expenditures disbursed of any fund must be approved by the Board of Education after a public hearing.
5. Formal budgetary integration is employed as a management control device during the year.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE 3 – EXCESS OF EXPENDITURES OVER BUDGET

The District over-expended its budget in the Educational Account; actual expenditures of \$25,458,587 exceeded budgeted expenditures of \$18,201,091 by a difference of \$7,257,496. The District recognized, but did not budget for, revenue of \$7,662,158 in on-behalf payments to offset expenditures of \$7,662,158. After considering on-behalf revenue and expenditures, Educational Account expenditures were under budgeted expenditures.

The District over-expended its budget in the Municipal Retirement/Social Security Fund; actual expenditures of \$670,571 exceeded budgeted expenditures of \$635,725 by a difference of \$34,846.

**PROSPECT HEIGHTS
SCHOOL DISTRICT NO. 23
PROSPECT HEIGHTS, ILLINOIS
FEDERAL PROGRAMS REPORT
JUNE 30, 2018**

**PROSPECT HEIGHTS
SCHOOL DISTRICT NO. 23
FEDERAL PROGRAMS REPORT
JUNE 30, 2018
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EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

1875 Hicks Road
Rolling Meadows, Illinois 60008

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Facsimile (847) 221-5701

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

To the Board of Education
Prospect Heights School District No. 23
Prospect Heights, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Prospect Heights School District No. 23 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Prospect Heights School District No. 23's financial statements, and have issued our report thereon dated October 4, 2018. Except for the effects of the omission of disclosures required by Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, 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 accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Prospect Heights School District No. 23'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 Prospect Heights School District No. 23's internal control. Accordingly, we do not express an opinion on the effectiveness of Prospect Heights School District No. 23'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Prospect Heights School District No. 23'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.

Evans, Marshall & Pease, P.C.

Evans, Marshall and Pease, P.C.
Certified Public Accountants

Rolling Meadows, IL
October 4, 2018



EVANS, MARSHALL & PEASE, P.C.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE;
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Education
Prospect Heights School District No. 23
Prospect Heights, Illinois

Report on Compliance for Each Major Federal Program

We have audited Prospect Heights School District No. 23's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Prospect Heights School District No. 23's major federal programs for the year ended June 30, 2018. Prospect Heights School District No. 23's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Prospect Heights School District No. 23's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Prospect Heights School District No. 23's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Prospect Heights School District No. 23's compliance.

Opinion on Each Major Federal Program

In our opinion, Prospect Heights School District No. 23, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Prospect Heights School District No. 23 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Prospect Heights School District No. 23's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Prospect Heights School District No. 23's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Prospect Heights School District No. 23, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Prospect Heights School District No. 23's basic financial statements. We issued our report thereon dated October 4, 2018, which contained a qualified opinion on those financial statements, in accordance with the modified cash basis of accounting. The District has omitted disclosures required by Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Evans, Marshall & Pease, P.C.

Evans, Marshall and Pease, P.C.
Certified Public Accountants

Rolling Meadows, Illinois
October 4, 2018

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2018

DISTRICT/JOINT AGREEMENT NAME Prospect Heights School District No. 23	RCDT NUMBER 05-016-0230-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-003973	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Evans, Marshall and Pease, PC 1875 Hicks Road Rolling Meadows	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)		E-MAIL ADDRESS: jeff@empcpa.com	
700 Schoenbeck Road Prospect Heights		NAME OF AUDIT SUPERVISOR Jeffery M. Rollefson, CPA	
60070		CPA FIRM TELEPHONE NUMBER 847-221-5700	FAX NUMBER 847-221-5701

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Note: IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY - Leslie Clay at lclay@isbe.net

Prospect Heights School District No. 23
05-016-0230-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION										
<i>PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION</i>										
TITLE I - LOW INCOME (M)	84.010	17-4300-00	56,973	115,542	151,712		20,803		172,515	182,124
TITLE I - LOW INCOME (M)	84.010	18-4300-00		76,540			152,360		proj end 8/31	173,603
TITLE II - TEACHER QUALITY (M)	84.367	17-4932-00	29,321		29,321				29,321	29,321
TITLE II - TEACHER QUALITY (M)	84.367	18-4932-00		15,877			31,612		proj end 8/31	34,483
TITLE III - LANG INST PROG - LIPLEP	84.365	17-4909-00	31,334	13,194	44,528				44,528	45,591
TITLE III - LANG INST PROG - LIPLEP	84.365	18-4909-00		28,863			40,534		proj end 8/31	44,099
<i>PASSED THROUGH THE NORTHWEST SPECIAL EDUCATION ORGANIZATION</i>										
IDEA SPECIAL EDUCATION PRESCHOOL	84.173	17-4600-00		16,610	16,610				16,610	N/A
IDEA SPECIAL EDUCATION PRESCHOOL	84.173	18-4600-00		12,418			17,531		17,531	N/A
IDEA SPECIAL EDUCATION FLOW THROUGH	84.027	17-4620-00		276,080	276,080				276,080	N/A
IDEA SPECIAL EDUCATION FLOW THROUGH	84.027	18-4620-00		214,039			284,131		284,131	N/A
TOTAL US DEPARTMENT OF EDUCATION										
				769,163			546,971			

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Prospect Heights School District No. 23
05-016-0230-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US DEPARTMENT OF AGRICULTURE										
PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION										
NATIONAL SCHOOL LUNCH	10.555	17-4210-00	154,426	28,194	154,426		28,194		182,620	N/A
NATIONAL SCHOOL LUNCH	10.555	18-4210-00		163,509			168,730		PROJ END 9/30	N/A
COMMODITIES (NON-CASH)	10.555	FY18		16,834			16,834		16,834	N/A
DoD FRESH FRUITS AND VEGETABLES	10.555	FY18		17,786			17,786		17,786	N/A
SCHOOL BREAKFAST	10.553	17-4220-00	16,629	2,635	16,629		2,635		19,264	N/A
SCHOOL BREAKFAST	10.553	18-4220-00		19,906			20,585		PROJ END 9/30	N/A
CHILD & ADULT CARE FOOD PROGRAM	10.558	18-4226-00		15					PROJ END 9/30	N/A
TOTAL US DEPARTMENT OF AGRICULTURE				248,879			254,764			
TOTAL FEDERAL AWARDS				1,018,042			801,735			

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**Prospect Heights School District No. 23
05-016-0230-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I low income	173,163
84.367	Title II teacher quality	31,612
Total Amount Tested as Major		\$204,775

Total Federal Expenditures for 7/1/17-6/30/18 \$801,735

% tested as Major 25.54%

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

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

Prospect Heights School District No. 23
05-016-0230-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2018- none** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

Prospect Heights School District No. 23
05-016-0230-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2018

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
none		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

PROSPECT HEIGHTS SCHOOL DISTRICT NO. 23
05-016-0230-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2018

Corrective Action Plan

Finding No.: **2018- NONE** _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management Response: [If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

²¹ Must address **each** audit finding - §200.511 (c)

Student Privacy Protections

Surveys by Third Parties

Before a school official or staff member administers or distributes a survey or evaluation created by a third party to a student, the student's parent/guardian may inspect the survey or evaluation, upon their request and within a reasonable time of their request. This applies to every survey: (1) that is created by a person or entity other than a district official, staff member, or student, (2) regardless of whether the student answering the questions can be identified, and (3) regardless of the subject matter of the questions.

Parents who object to disclosure of information concerning their child to a third party may do so in writing to the building principal.

Surveys Requesting Personal Information

School officials and staff members will not request, nor disclose, the identity of any student who completes any survey or evaluation (created by any person or entity, including the school or district) containing one or more of the following items:

1. Political affiliations or beliefs of the student or the student's parent/guardian.
2. Mental or psychological problems of the student or the student's family.
3. Sexual behaviors or attitudes.
4. Illegal, anti-social, self-incriminating, or demeaning behavior.
5. Critical appraisals of other individuals with whom students have close family relationships.
6. Legally recognized privileged or analogous relationships, such as those with lawyers, physicians, and ministers.
7. Religious practices, affiliations, or beliefs of the student or the student's parent/guardian.
8. Income other than that required by law to determine program eligibility.

The student's parent/guardian may inspect the survey or evaluation upon, and refuse to allow their child to participate in the survey. The school will not penalize any student whose parent/guardian exercised this option.

Student Pictures In Media

Pictures of students may be reproduced in newspapers or school publications, may appear in video productions or on district/school/class Internet Websites unless parents request in writing that this not occur. Letters requesting that students' pictures not be reproduced in media school publications or websites are to be sent to the Office of the Superintendent, Prospect Heights District 23, 700 N. Schoenbeck Rd., Prospect Heights, IL 60070. A new written parent request is to be sent at the beginning of each school year to avoid any misunderstanding.

Instructional Material

A student's parent/guardian may inspect, upon their request, any instructional material used as part of their child's educational curriculum within a reasonable time of their request.

Cross-References:

PRESS 7:15, *Student and Family Privacy Rights*

PRESS 7:15-E, *Notification to Parents of Family Privacy Rights*

STUDENTS

7:15 Student and Family Privacy Rights

Surveys

All surveys requesting personal information from students, as well as any other instrument used to collect personal information from students, must advance or relate to the District's educational objectives as identified in Board of Education policy 6:10, *Educational Philosophy and Objectives*, or assist students' career choices. This applies to all surveys, regardless of whether the student answering the questions can be identified and regardless of who created the survey.

Surveys Created by a Third Party

Before a school official or staff member administers or distributes a survey or evaluation created by a third party to a student, the student's parent(s)/guardian(s) may inspect the survey or evaluation, upon their request and within a reasonable time of their request.

This section applies to every survey: (1) that is created by a person or entity other than a District official, staff member, or student, (2) regardless of whether the student answering the questions can be identified, and (3) regardless of the subject matter of the questions.

Survey Requesting Personal Information

School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey or evaluation (created by any person or entity, including the District) containing one or more of the following items:

1. Political affiliations or beliefs of the student or the student's parent/guardian.
2. Mental or psychological problems of the student or the student's family.
3. Behavior or attitudes about sex.
4. Illegal, anti-social, self-incriminating, or demeaning behavior.
5. Critical appraisals of other individuals with whom students have close family relationships.
6. Legally recognized privileged or analogous relationships, such as those with lawyers, physicians, and ministers.
7. Religious practices, affiliations, or beliefs of the student or the student's parent/guardian.
8. Income other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program.

The student's parent(s)/guardian(s) may:

1. Inspect the survey or evaluation upon, and within a reasonable time of, their request, and/or
2. Refuse to allow their child to participate in the activity described above. The school shall not penalize any student whose parent(s)/guardian(s) exercised this option.

Instructional Material

A student's parent(s)/guardian(s) may inspect, upon their request, any instructional material used as part of their child's educational curriculum within a reasonable time of their request.

The term "instructional material" means instructional content that is provided to a student, regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

Physical Exams or Screenings

No school official or staff member shall subject a student to a non-emergency, invasive physical examination or screening as a condition of school attendance. The term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

The above paragraph does not apply to any physical examination or screening that:

1. Is permitted or required by an applicable State law, including physical examinations or screenings that are permitted without parental notification.
2. Is administered to a student in accordance with the Individuals with Disabilities Education Act ([20 U.S.C. §1400 et seq.](#)).
3. Is otherwise authorized by Board policy.

Selling or Marketing Students' Personal Information Is Prohibited

No school official or staff member shall market or sell personal information concerning students (or otherwise provide that information to others for that purpose). The term "personal information" means individually identifiable information including: (1) a student or parent's first and last name, (2) a home or other physical address (including street name and the name of the city or town), (3) a telephone number, (4) a Social Security identification number or (5) driver's license number or State identification card.

The above paragraph does not apply: (1) if the student's parent(s)/guardian(s) have consented; or (2) to the collection, disclosure or, use of personal information collected from students for the exclusive purpose of developing, evaluating or providing educational products or services for, or to, students or educational institutions, such as the following:

1. College or other postsecondary education recruitment, or military recruitment.
2. Book clubs, magazines, and programs providing access to low-cost literary products.
3. Curriculum and instructional materials used by elementary schools and secondary schools.
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments.
5. The sale by students of products or services to raise funds for school-related or education-related activities.
6. Student recognition programs.

Under no circumstances may a school official or staff member provide a student's "personal information" to a business organization or financial institution that issues credit or debit cards.

Notification of Rights and Procedures

The Superintendent or designee shall notify students' parents/guardians of:

1. This policy as well as its availability upon request from the general administration office.
2. How to opt their child out of participation in activities as provided in this policy.
3. The approximate dates during the school year when a survey requesting personal information, as described above, is scheduled or expected to be scheduled.
4. How to request access to any survey or other material described in this policy.

This notification shall be given parents/guardians at least annually, at the beginning of the school year, and within a reasonable period after any substantive change in this policy.

The rights provided to parents/guardians in this policy transfer to the student when the student turns 18 years old, or is an emancipated minor.

LEGAL REF.:

[20 U.S.C. §1232h](#), Protection of Pupil Rights Act

[325 ILCS 17/](#), Children's Privacy Protection and Parental Empowerment Act.

[105 ILCS 5/10-20.38](#).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 6:210 (Instructional Materials), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:130 (Student Rights and Responsibilities)

ADOPTED: February 14, 2018

Prospect Heights School District 23



**Prospect Heights School District 23
Board Memorandum
Information Item**

Date: October 10, 2018

Subject: Negotiations Information Requests from Board

Prepared by: Don Angelaccio and Micheal DeBartolo

This memo and the documents included within the Board packet were developed in response to requests for information posed by the Board in preparation for negotiations. Consultation with Board Attorney John Fester and input from HR Coordinator Carrie Vergil also contributed to the development of this response.

The following requests were posed by board members and communicated by Board President Jeff Bowes on September 27, 2018:

- Scenario with roll-over and budget/fund balance impact over life of contract
- Scenario with roll-over and property tax freeze and budget/fund balance impact
- Scenario with average of roll over and budget/fund balance impact
- Scenario with quarter percent higher/lower of average and budget/fund balance impact
- Review of other districts compensation feeding into D214
- Employee insurance premium costs in dollars and percentage of other districts feeding into D214
- Current premium costs in dollars and percentages for the district
- Example of retirement incentive and overall cost/savings to the district
- Cost of extra calendar day

In response, Board members will find the following documents included in the Board Packet:

CBA Proposals for Consideration

- 3.25% for All
- PHEA Roll-over
- Board of Education Roll-over Average
- 3.75% for All
- 4.0% for All

Annual Cost Per Proposal with Year End Fund Balance Impact

CBA Proposal Comparison

Cook County Salary Comparison

Local District Compensation Comparison

Issues for Consideration by Labor Management Committee

- Work Calendar Proposals
- ESP Professional Development

- Internal Subbing
- Stipend Language

Issues for Consideration by Insurance Committee

- Premium Increase
- High Deductible HDHP
- Lower Cost HMO Plan
- Out of Pocket Adjustments
- Dental Insurance
- Wellness Incentive Programs
- Tiering Options

2018-19 PHEA Medical Insurance Cost Analysis

Analysis of PPO Medical Insurance Rates

Analysis of HMO Medical Insurance Rates

Analysis of Dental Insurance Rates PHEA/SEIU

Issues for Consideration by Negotiations

- Retirement Priorities
- Post Retirement
- Sunset Parameters
- Limits of Eligibility and Number of Employees
- Cost Effective

Cost Savings For Retirees

Property Tax Freeze Illustration

5 Year Fund Balance Projections

CBA PROPOSALS FOR CONSIDERATION -- ALTERNATE 3.25% FOR ALL PROPOSAL

AVERAGE 3.25% FOR ALL PROPOSAL

	3.75%/2.00% FY19Actual	3.25% FY20 Proposed	3.25% FY21 Proposed	3.25% FY22 Proposed	3.25% FY23 Proposed	TOTAL	
Teachers	\$ 8,450,869.49	\$ 8,725,522.75	\$ 9,009,102.24	\$ 9,301,898.06	\$ 9,604,209.75	\$ 36,640,732.79	Total \$\$ (4 years)
		\$ 274,653.26	\$ 283,579.49	\$ 292,795.82	\$ 302,311.69	\$ 1,153,340.26	Total New \$\$ (4 years)
		3.2500%	3.2500%	3.2500%	3.2500%		
Support Staff	\$ 974,791.78	\$ 1,006,472.51	\$ 1,039,182.87	\$ 1,072,956.31	\$ 1,107,827.39	\$ 4,226,439.09	Total \$\$ (4 years)
		\$ 31,680.73	\$ 32,710.36	\$ 33,773.44	\$ 34,871.08	\$ 133,035.61	Total New \$\$ (4 years)
		3.2500%	3.2500%	3.2500%	3.2500%		
TOTALS	\$ 9,425,661.27	\$ 9,731,995.26	\$ 10,048,285.11	\$ 10,374,854.37	\$ 10,712,037.14	\$ 40,867,171.88	Total \$\$ (4 years)
		\$ 306,333.99	\$ 316,289.85	\$ 326,569.27	\$ 337,182.77	\$ 1,286,375.87	Total New \$\$ (4 years)
		3.2500%	3.2500%	3.2500%	3.2500%		

CBA PROPOSALS FOR CONSIDERATION -- PHEA PROPOSAL

ROLLOVER PROPOSAL

	3.75%/2.00%	3.75%/3.00%	3.50%/2.50%	3.25%/2.25%	3.75%/2.00%		
	FY19Actual	FY20 Proposed	FY21 Proposed	FY22 Proposed	FY23 Proposed	TOTAL	
Teachers	\$ 8,450,869.49	\$ 8,754,025.73	\$ 9,037,799.21	\$ 9,303,693.29	\$ 9,594,671.50	\$ 36,690,189.73	Total \$\$ (4 years)
		\$ 303,156.24	\$ 283,773.49	\$ 265,894.08	\$ 290,978.21	\$ 1,143,802.01	Total New \$\$ (4 years)
		3.59%	3.24%	2.94%	3.13%		
Support Staff	\$ 974,791.78	\$ 1,011,346.47	\$ 1,046,743.60	\$ 1,080,762.77	\$ 1,121,291.37	\$ 4,260,144.20	Total \$\$ (4 years)
		\$ 36,554.69	\$ 35,397.13	\$ 34,019.17	\$ 40,528.60	\$ 146,499.59	Total New \$\$ (4 years)
		3.75%	3.50%	3.25%	3.75%		
TOTALS	\$ 9,425,661.27	\$ 9,765,372.20	\$ 10,084,542.81	\$ 10,384,456.06	\$ 10,715,962.87	\$ 40,950,333.94	Total \$\$ (4 years)
		\$ 339,710.93	\$ 319,170.61	\$ 299,913.24	\$ 331,506.82	\$ 1,290,301.60	Total New \$\$ (4 years)
		3.60%	3.27%	2.97%	3.19%		

CBA PROPOSALS FOR CONSIDERATION -- BOE ROLLOVER AVERAGE PROPOSAL (HWE/NON-HWE AVERAGES)

AVERAGE PERCENTAGES OF CBA PROPOSAL – 3.5625% NON-HWE / 2.4375% HWE

	3.75%/2.00% FY19Actual	3.5625%/2.4375% FY20 Proposed	3.5625%/2.4375% FY21 Proposed	3.5625%/2.4375% FY22 Proposed	3.5625%/2.4375% FY23 Proposed	TOTAL	
Teachers	\$ 8,450,869.49	\$ 8,731,304.66	\$ 9,017,036.41	\$ 9,307,103.47	\$ 9,601,525.27	\$ 36,656,969.82	Total \$\$ (4 years)
		\$ 280,435.17	\$ 285,731.75	\$ 290,067.06	\$ 294,421.79	\$ 1,150,655.78	Total New \$\$ (4 years)
		3.3184%	3.2725%	3.2169%	3.1634%		
Support Staff	\$ 974,791.78	\$ 1,009,518.74	\$ 1,045,482.84	\$ 1,082,728.17	\$ 1,121,300.36	\$ 4,259,030.11	Total \$\$ (4 years)
		\$ 34,726.96	\$ 35,964.11	\$ 37,245.33	\$ 38,572.19	\$ 146,508.58	Total New \$\$ (4 years)
		3.5625%	3.5625%	3.5625%	3.5625%		
TOTALS	\$ 9,425,661.27	\$ 9,740,823.40	\$ 10,062,519.26	\$ 10,389,831.64	\$ 10,722,825.63	\$ 40,915,999.92	Total \$\$ (4 years)
		\$ 315,162.13	\$ 321,695.86	\$ 327,312.39	\$ 332,993.99	\$ 1,297,164.36	Total New \$\$ (4 years)
		3.3437%	3.3026%	3.2528%	3.2050%		

CBA PROPOSALS FOR CONSIDERATION -- ALTERNATE 3.75% FOR ALL PROPOSAL

AVERAGE 3.75% FOR ALL PROPOSAL							
	3.75%/2.00%	3.75%	3.75%	3.75%	3.75%	TOTAL	
	FY19Actual	FY20 Proposed	FY21 Proposed	FY22 Proposed	FY23 Proposed		
Teachers	\$ 8,450,869.49	\$ 8,767,777.10	\$ 9,096,568.74	\$ 9,437,690.06	\$ 9,791,603.44	\$ 37,093,639.34	Total \$\$ (4 years)
		\$ 316,907.61	\$ 328,791.64	\$ 341,121.33	\$ 353,913.38	\$ 1,340,733.95	Total New \$\$ (4 years)
		3.7500%	3.7500%	3.7500%	3.7500%		
Support Staff	\$ 974,791.78	\$ 1,011,346.47	\$ 1,049,271.96	\$ 1,088,619.66	\$ 1,129,442.90	\$ 4,278,681.00	Total \$\$ (4 years)
		\$ 36,554.69	\$ 37,925.49	\$ 39,347.70	\$ 40,823.24	\$ 154,651.12	Total New \$\$ (4 years)
		3.7500%	3.7500%	3.7500%	3.7500%		
TOTALS	\$ 9,425,661.27	\$ 9,779,123.57	\$ 10,145,840.70	\$ 10,526,309.73	\$ 10,921,046.34	\$ 41,372,320.34	Total \$\$ (4 years)
		\$ 353,462.30	\$ 366,717.13	\$ 380,469.03	\$ 394,736.61	\$ 1,495,385.07	Total New \$\$ (4 years)
		3.7500%	3.7500%	3.7500%	3.7500%		

CBA PROPOSALS FOR CONSIDERATION -- ALTERNATE 4.00% FOR ALL PROPOSAL

AVERAGE 4.00% FOR ALL PROPOSAL

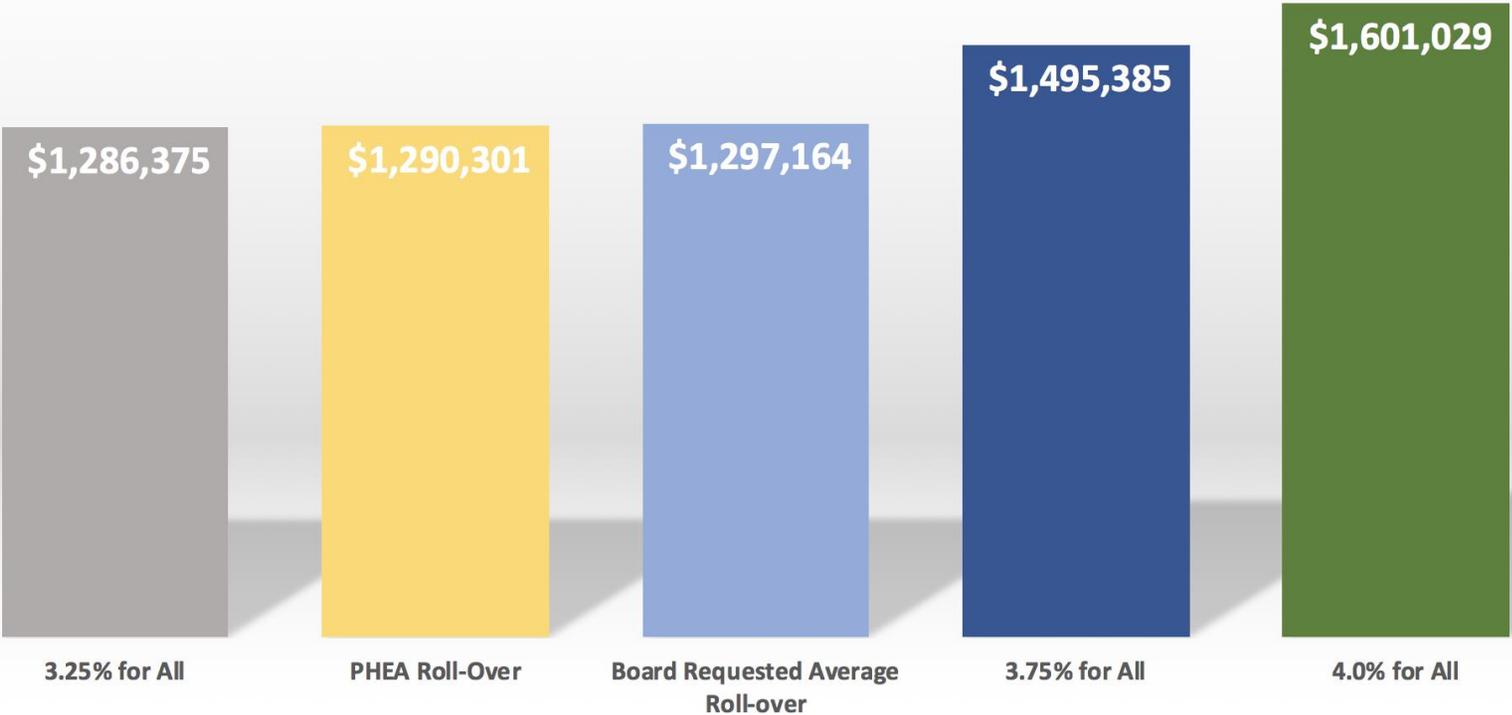
	3.75%/2.00% FY19 Actual	4.00% FY20 Proposed	4.00% FY21 Proposed	4.00% FY22 Proposed	4.00% FY23 Proposed	TOTAL	
Teachers	\$ 8,450,869.49	\$ 8,788,904.27	\$ 9,140,460.44	\$ 9,506,078.86	\$ 9,886,322.01	\$ 37,321,765.58	Total \$\$ (4 years)
		\$ 338,034.78	\$ 351,556.17	\$ 365,618.42	\$ 380,243.15	\$ 1,435,452.52	Total New \$\$ (4 years)
		4.0000%	4.0000%	4.0000%	4.0000%		
Support Staff	\$ 974,791.78	\$ 1,013,783.45	\$ 1,054,334.79	\$ 1,096,508.18	\$ 1,140,368.51	\$ 4,304,994.93	Total \$\$ (4 years)
		\$ 38,991.67	\$ 40,551.34	\$ 42,173.39	\$ 43,860.33	\$ 165,576.73	Total New \$\$ (4 years)
		4.0000%	4.0000%	4.0000%	4.0000%		
TOTALS	\$ 9,425,661.27	\$ 9,802,687.72	\$ 10,194,795.23	\$ 10,602,587.04	\$ 11,026,690.52	\$ 41,626,760.51	Total \$\$ (4 years)
		\$ 377,026.45	\$ 392,107.51	\$ 407,791.81	\$ 424,103.48	\$ 1,601,029.25	Total New \$\$ (4 years)
		4.0000%	4.0000%	4.0000%	4.0000%		

ANNUAL COST PER PROPOSAL AND YEAR END FUND BALANCE IMPACT

School Year	3.25%	PHEA	BOE	3.75%	4%
2019-20 Proposal Cost	\$ 9,731,995.00	\$ 9,765,372.00	\$ 9,740,823.00	\$ 9,779,124.00	\$ 9,802,688.00
2019-20 Year End Fund Balance	\$ 7,889,664.00	\$ 7,856,287.00	\$ 7,880,836.00	\$ 7,842,535.00	\$ 7,818,971.00
2020-21 Proposal Cost	\$ 10,048,285.00	\$ 10,084,543.00	\$ 10,062,519.00	\$ 10,145,841.00	\$ 10,194,795.00
2020-21 Year End Fund Balance	\$ 8,341,870.00	\$ 8,305,612.00	\$ 8,327,636.00	\$ 8,244,314.00	\$ 8,195,360.00
2021-22 Proposal Cost	\$ 10,374,854.00	\$ 10,384,456.00	\$ 10,389,832.00	\$ 10,526,310.00	\$ 10,602,587.00
2021-22 Year End Fund Balance	\$ 8,643,039.00	\$ 8,633,437.00	\$ 8,628,061.00	\$ 8,491,583.00	\$ 8,415,306.00
2022-23 Proposal Cost	\$ 10,712,037.00	\$ 10,715,963.00	\$ 10,722,826.00	\$ 10,921,046.00	\$ 11,026,691.00
2022-23 Year End Fund Balance	\$ 8,876,614.00	\$ 8,872,688.00	\$ 8,865,825.00	\$ 8,667,605.00	\$ 8,561,960.00
Impact Compared to PHEA Proposal	\$ (3,926.00)	\$ -	\$ 6,863.00	\$ 205,083.00	\$ 310,728.00
(TOTAL FUND BALANCE)					

CBA Proposal Comparison - Total New Dollars

Cost in New Dollars



Below is information pulled by the Business Office regarding percentage increases in 2018 for local employment in all of Cook County

HIGHLIGHTS FROM THE BUREAU OF LABOR STATISTICS – 2018 Q1

NEWS RELEASE
BUREAU OF LABOR STATISTICS
U. S. DEPARTMENT OF LABOR



For release 10:00 a.m. (EDT), Wednesday, August 22, 2018

USDL-18-1355

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COUNTY EMPLOYMENT AND WAGES
First Quarter 2018

The U.S. average weekly wage increased 3.7 percent over the year, growing to \$1,152 in the first quarter of 2018. Peoria, Ill., had the largest over-the-year percentage increase in average weekly wages, with a gain of 23.8 percent. Within Peoria, an average weekly wage gain of \$1,802 (60.6 percent) in manufacturing made the largest contribution to the county's increase in average weekly wages. Forsyth, N.C., had the largest over-the-year percentage decrease in average weekly wages with a loss of 4.8 percent. Within Forsyth, professional and business services had the largest impact on the county's average weekly wage change with a decrease of \$304 (-18.7 percent) over the year.

AVERAGE SALARIES IN COOK COUNTY INCREASE BY 3.7% IN 2018 -- Q1

Illinois has 13 of the nation's largest 350 counties; Cook was 4/13 in salary increases

Table 1. Covered establishments, employment, and wages in the 350 largest counties, first quarter 2018

County ¹	Establishments, first quarter 2018 (thousands)	Employment			Average weekly wage ²		
		March 2018 (thousands)	Percent change, March 2017-18 ³	Ranking by percent change	First quarter 2018	Percent change, first quarter 2017-18 ³	Ranking by percent change
Champaign, IL.....	4.0	89.6	0.3	293	912	2.5	214
Cook, IL.....	138.7	2,565.0	0.7	247	1,420	3.7	111
DuPage, IL.....	34.6	612.0	-0.1	319	1,309	2.7	197
Kane, IL.....	12.5	211.6	0.6	267	953	2.6	206
Lake, IL.....	20.3	328.8	2.0	103	1,686	4.6	51
McHenry, IL.....	7.8	95.7	0.7	247	861	2.0	273

Table 1. Covered establishments, employment, and wages in the 350 largest counties, first quarter 2018 - Continued

County ¹	Establishments, first quarter 2018 (thousands)	Employment			Average weekly wage ²		
		March 2018 (thousands)	Percent change, March 2017-18 ³	Ranking by percent change	First quarter 2018	Percent change, first quarter 2017-18 ³	Ranking by percent change
McLean, IL.....	3.4	82.7	-0.3	335	\$1,114	-2.5	347
Madison, IL.....	5.4	100.6	2.6	59	837	1.3	310
Peoria, IL.....	4.2	105.4	2.8	53	1,440	23.8	1
St. Clair, IL.....	5.1	93.0	-0.7	340	809	0.9	321
Sangamon, IL.....	4.8	128.9	-0.2	325	1,069	4.4	59
Will, IL.....	14.7	239.1	1.0	212	911	2.5	214
Winnebago, IL.....	6.0	125.5	0.4	282	942	2.3	243

Below is information pulled by the Business Office regarding percentage increases in 2018 for local employment in all of Cook County

HIGHLIGHTS FROM THE BUREAU OF LABOR STATISTICS – 2018 Q1

Education and Government lagged behind the county average

Education and Government were behind all “professional” groups in private industry

Education and Government only outperformed Construction and Trade/Transportation/Utilities

Table 2. Covered establishments, employment, and wages in the 10 largest counties, first quarter 2018

County by NAICS supersector	Establishments, first quarter 2018 (thousands)	Employment		Average weekly wage ¹	
		March 2018 (thousands)	Percent change, March 2017-18 ²	First quarter 2018	Percent change, first quarter 2017-18 ²
Cook, IL.....	138.7	2,565.0	0.7	1,420	3.7
Private industry.....	137.5	2,273.1	0.8	1,441	3.9
Natural resources and mining.....	0.1	1.2	4.7	1,048	1.3
Construction.....	10.7	70.5	2.9	1,517	3.0
Manufacturing.....	5.8	183.5	0.4	1,378	2.1
Trade, transportation, and utilities.....	27.9	464.6	0.1	1,101	3.6
Information.....	2.4	52.2	-0.3	2,340	6.1
Financial activities.....	13.9	196.9	0.4	3,882	5.6
Professional and business services.....	29.0	472.3	0.9	1,737	3.8
Education and health services.....	15.5	450.9	1.4	992	2.7
Leisure and hospitality.....	13.8	279.0	0.8	518	2.6
Other services.....	15.8	100.3	2.6	980	4.4
Government.....	1.2	291.9	-0.5	1,260	2.9

Table 3. Covered establishments, employment, and wages by state, first quarter 2018

State	Establishments, first quarter 2018 (thousands)	Employment		Average weekly wage ¹	
		March 2018 (thousands)	Percent change, March 2017-18	First quarter 2018	Percent change, first quarter 2017-18
Illinois.....	373.7	5,909.3	1.0	1,241	3.9

Local District Compensation Comparison Data

	District 23	District 21	District 25	District 26	District 57	District 59
Salary	Tier I Employees: 3.75%, 3.5%, 3.25%, 3.75% Tier II Employees: 3%, 2.5%, 2.25%, 2%	3.25% yr 1, 3.25% yr 2, Ceiling of 3.25% and Floor of 2% in yrs 3 and 4.	Tier I Employees: 3% Tier II Employees: 2.3% ----- Did not provide for 2nd set of employees	\$2300 for Certified 3.15% for non-certified	Ceiling of 3% and Floor of 2% Board Pays all TRS	Ceiling of 5.3% and Floor of 3% Longevity - In addition to base, \$2000 after step 15, \$3000 after step 20, and \$4000 after step 25
Insurance	Board picks up first 7% of increase Board pays 75% Family 95% Single	Board picks up first 8% of increase Board pays 75% Family 100% Single Contribution to HSA \$1000-\$2000	Board picks up first 6% of increase Board pays 67% Family 97% Single	Did not provide Wellness program incentive/ penalty Board pays 80% Family 100% Single (on average) Contribution to HSA \$1000 Family \$500 Single	Board pays 50% Family 90% Single	Board pays 65% Family 92% Single
Retirement	None \$125 per year of service	5.5% for 4yrs	6% for 4yrs \$15,000 Post Retirement Payout	5% for 3yrs \$500 per year of service Post retirement Single Premium HMO on TRIP for 5yrs or Medicaid eligible	None	6% for 3yrs

ISSUES FOR CONSIDERATION BY LABOR MANAGEMENT COMMITTEE

The following are items proposed for discussed with the Labor Management Committee. Last year the committee was used for rebuilding collaborative relationships and process for seeking understanding and “Getting to Yes”. We used much of the Interest Based Bargaining content for activities and discussion. There were no substantive discussions last year.

The following are suggested issues for consideration to the BOE for development and negotiation. Many of these issues are shared interest issues for Board, Administration, and PHEA.

Priority 1
<p>Description Work Calendar Current contract language defines 185 work days for certified staff but provides options for modification based on total number of emergency days used. Over the past 8 years, the average number of days actually worked has been 183.</p>
<p>Recommendation/Parameters</p> <ul style="list-style-type: none"> • Proposal 1 - Maintain 185 work days calendar, but revise language to create standard schedule. • Based upon the historical average of days, PHEA may request to negotiate for 183. <ul style="list-style-type: none"> a. Proposal 2 – Schedule 183 work days, but reduce student contact days from 176 to 174 as allowed by School Code due to Parent Teacher Conferences, with revised language to create a standard schedule. b. Proposal 3 - Schedule 184 work days with revised language to create a standard schedule, with payment for “additional” days.
<p>Cost/Benefit Daily Cost for Certified Staff - \$46,180 Daily Cost for Aides - \$3495 Daily Cost for Nurses - \$6213 Daily Cost for Secretaries - \$3859 Total Daily PHEA cost: \$59,747</p>

Priority 2
<p>Description ESP Professional Development ESPs are not currently scheduled to participate in the three Institute Days. Professional Development Sessions are offered at an hourly rate for participation. We have mixed results on participation, which results in inconsistency in training.</p>
<p>Recommendation/Parameters</p> <ul style="list-style-type: none"> • Proposal 1 – Increase ESP work calendar by three days to ensure professional development. (Cost increase below) • Proposal 2 – Modification of student contact days from 176 to 174 with additional work days being used as Professional Development days. (No cost increase to District)
<p>Cost/Benefit Daily Cost for Aides - \$3495 Total cost of three additional days: \$10,485</p>

Priority 3

Description

Internal Subbing

When teachers request substitute coverage for approved absences and the District is unable to secure coverage, certified teachers are invited to substitute for a vacant position during their plan time and receive the allocated hourly rate. While we have made strides in decreasing the draw of teachers out of the classroom for committees, increasing our substitute pool, and the State is taking action to increase substitute candidates, we do still experience sub shortages on a regular basis.

Especially in the elementary buildings where “plan” times are more variable and teachers do not have the flexibility to cover other classes, there are times where classes are combined, creating class sizes of 40+. Because the teachers are not on a “plan” they have not been eligible to receive the allocated sub pay.

Recommendation/Parameters

- Proposal 1 – Maintaining the current procedures for approved absences only, this is an easy PHEA request to implement.

Cost/Benefit

Sub costs are already included in our budget. Increased payment would draw more on that account. Actual costs are difficult to identify, but the frequency of this type of issue is minimal.

Priority 4

Description

Stipend Language

In the current contract, specific positions are identified.

Recommendation/Parameters

Administration is seeking more flexibility in the stipend offerings to avoid contractual restrictions. The process for monitoring and assigning stipends, as well as the negotiated rate of compensation are not in modified.

- Proposal 1 – Indicate total stipend allocation in contract with corresponding rate increases (if applicable). Maintain procedures for stipend committee and reviews, but provide flexibility to administration in assignment of funds to position/activity types.

Cost/Benefit

No cost increase or decrease beyond contractual rate increase.

ISSUES FOR CONSIDERATION BY INSURANCE COMMITTEE

The following are items discussed with the Insurance Committee during the last 2 years for revising the District's health insurance program OR items that are suggested for consideration to the BOE for development and negotiation. Any combination of some or all of these recommendations would be a positive outcome for the District.

Priority 1
Description Premium Increase a. Current rates based upon ANY increase or decrease in premium is FIRST absorbed by District. Employee ONLY pays additional premium if the INCREASE is more than 7% and only pays less premium if the DECREASE is more than 7%. b. Current ACTUAL rates now equal (basically – see charts attached) Single = 95% BOE, 5% Employee AND Family = 75% BOE, 25% Employee
Recommendation/Parameters Need to reform structure for sharing increase/decrease in premium over prior year <ul style="list-style-type: none">• ANY increase/decrease = 50% BOE / 50% Employee (likely a difficult sell)• ANY increase = BOE 100% responsibility up to 3.5% with BOE and Employee sharing remainder equally• ANY increase = BOE pays the equivalent of CPI with BOE and Employee sharing remainder equally
Cost/Benefit Example: FY18 Increase = 7.5% District portion = \$250,000.

Priority 2
Description High Deductible Health Care Plan We currently do not have this option.
Recommendation/Parameters District can incentivize individuals to this plan with District payment at higher level of premium for HDHP and/or contribution to HSA. Usually combined with Health Savings Account <ul style="list-style-type: none">• HSA has benefit of being portable; can be used for retirement• HSA can be spent on items other than health (unlike Flex Spending)• Still has benefits of PPO• More utilized by younger, healthier individuals• Families can utilize based upon risk factors; Older individuals, too
Cost/Benefit TOTAL insurance premium is reduced.

Priority 3
Description Lower Cost HMO Plan <ul style="list-style-type: none"> • Current District HMO is substantially similar in cost AND plan offerings to PPO
Recommendation/Parameters Lower cost HMO option would be attractive as it would be more affordable Additional HMO option could attract younger, healthier employees based upon need and usage in addition to cost savings
Cost/Benefit Reduced Premium costs to both District and Employees.

Priority 4
Description Out of Pocket Increases or Adjustments
Recommendation/Parameters These items will reduce overall cost to the District. <ul style="list-style-type: none"> • Increase co-pays • Increase out-of-pockets • Increase prescription drug co-pay to incentivize generic • Create more tiers in prescription drugs
Cost/Benefit Based upon usage this can result in large savings or minimal savings EBC can assist in pricing out options based upon historical use

Priority 5
Description Dental Insurance: District pays 100% of family Dental Insurance
Recommendation/Parameters Any movement away from 100% is beneficial to the District. <ul style="list-style-type: none"> • 95/5% Dental coverage for individual and split family 75/25%
Cost/Benefit Savings at current health insurance splits \$1,245 (ind) \$20,715 (family)

Priority 6**Description**

Wellness Incentive Programs:
Employees have received a share of the incentive from EBC.

Recommendation/Parameters

Incentivize Based Upon Participation in Contest and/or Wellness Events

- Can be penalty or incentive
- Single OR Numerous Details for Employee Savings

Cost/Benefit

Increased participation in wellness events/activities results in lowered overall premiums.

Priority 7**Description**

Tiering (1st introduced by PHEA)
Tiering refers to the levels of insurance offered.
Current plan includes
(1) Employee ONLY
(2) Family [Employee + Spouse and Dependent(s)]

Recommendation/Parameters

Introduce optional tiers to differentiate cost based upon usage and coverage needs.
(1) Employee ONLY
(2) Employee + Spouse
(3) Employee + Dependent(s)
(4) Family [Employee + Spouse and Dependent(s)]

Cost/Benefit

TOTAL insurance premium for District remains unchanged

**INSURANCE INFORMATION FOR NEGOTIATION DISCUSSION
(CONFIDENTIAL)**

PHEA INSURANCE INFORMATION AS GROUP -- 2018-19					
PHEA PPO SINGLE CENSUS -- # of PPO Single = 63			PHEA PPO FAMILY CENSUS -- # of PPO Family = 53		
ER \$	EE \$	Total \$	ER \$	EE \$	Total \$
\$8,003.04	\$397.32	\$8,400.36	\$17,416.32	\$5,355.36	\$22,771.68
ER %	EE %	Total %	ER %	EE %	Total %
95.27%	4.73%	100%	76.48%	23.52%	100%
ER Total \$	EE Total \$	Total \$	ER Total \$	EE Total \$	Total \$
\$504,191.52	\$25,031.16	\$529,222.68	\$923,064.96	\$283,834.08	\$1,206,899.04
PHEA HMO SINGLE CENSUS -- # of HMO Single = 4			PHEA HMO FAMILY CENSUS -- # of HMO Family = 13		
ER \$	EE \$	Total \$	ER \$	EE \$	Total \$
\$7,142.16	\$672.72	\$7,814.88	\$15,239.52	\$5,772.48	\$21,012.00
ER %	EE %	Total %	ER %	EE %	Total %
91.39%	8.61%	100%	72.53%	27.47%	100%
ER Total \$	EE Total \$	Total \$	ER Total \$	EE Total \$	Total \$
\$28,568.64	\$2,690.88	\$31,259.52	\$198,113.76	\$75,042.24	\$273,156.00
PPO TOTAL COST (116 Total Members)					
\$1,427,256.48	BOE				
\$308,865.24	PHEA				
\$1,736,121.72	Total				
HMO TOTAL COST (17 Total Members)					
\$226,682.40	BOE				
\$77,733.12	PHEA				
\$304,415.52	Total				
TOTAL INSURANCE COST (133/144 Total Members)					
\$1,653,938.88	BOE	81.05%			
\$386,598.36	PHEA	18.95%			
\$2,040,537.24	TOTAL	100.00%			

Analysis of PPO Medical Insurance Rates PHEA/SEIU

PPO Single

INSURANCE PLAN YEAR	TOTAL YEARLY PREMIUM	BOE YEARLY \$ PREMIUM	EMPLOYEE YEARLY \$ PREMIUM	BOE YEARLY % PREMIUM	EMPLOYEE YEARLY % PREMIUM	% INCREASE/DECREASE OF PLAN OVER PRIOR YEAR
2018-19	\$8,400.36	\$8,003.04	\$397.32	95.27%	4.73%	-2.10%
2017-18	\$8,580.60	\$8,183.28	\$397.32	95.37%	4.63%	7.50%
2016-17	\$7,981.68	\$7,624.44	\$357.24	95.52%	4.48%	5.50%
2015-16	\$7,565.76	\$7,208.52	\$357.24	95.28%	4.72%	9.70%

4-Year PPO Average = INCREASE 5.15%

PPO Family

INSURANCE PLAN YEAR	TOTAL YEARLY PREMIUM	BOE YEARLY \$ PREMIUM	EMPLOYEE YEARLY \$ PREMIUM	BOE YEARLY % PREMIUM	EMPLOYEE YEARLY % PREMIUM	% INCREASE/DECREASE OF PLAN OVER PRIOR YEAR
2018-19	\$22,771.68	\$17,416.32	\$5,355.36	76.48%	23.52%	-2.10%
2017-18	\$23,260.08	\$17,904.72	\$5,355.36	76.98%	23.02%	7.50%
2016-17	\$21,637.08	\$16,390.08	\$5,247.00	75.75%	24.25%	5.50%
2015-16	\$20,509.32	\$15,262.44	\$5,246.88	74.42%	25.58%	9.70%

4-Year PPO Average = INCREASE 5.15%

Analysis of HMO Medical Insurance Rates PHEA/SEIU

HMO Single

INSURANCE PLAN YEAR	TOTAL YEARLY PREMIUM	BOE YEARLY \$ PREMIUM	EMPLOYEE YEARLY \$ PREMIUM	BOE YEARLY % PREMIUM	EMPLOYEE YEARLY % PREMIUM	% INCREASE/DECREASE OF PLAN OVER PRIOR YEAR
2018-19	\$7,814.88	\$7,142.16	\$672.72	91.39%	8.61%	-5.00%
2017-18	\$8,226.24	\$7,553.52	\$672.72	91.82%	8.18%	1.00%
2016-17	\$8,217.96	\$7,545.36	\$672.60	91.82%	8.18%	-3.30%
2015-16	\$8,498.52	\$7,825.92	\$672.60	92.09%	7.91%	3.70%

4-Year HMO Average = DECREASE -0.90%

HMO Family

INSURANCE PLAN YEAR	TOTAL YEARLY PREMIUM	BOE YEARLY \$ PREMIUM	EMPLOYEE YEARLY \$ PREMIUM	BOE YEARLY % PREMIUM	EMPLOYEE YEARLY % PREMIUM	% INCREASE/DECREASE OF PLAN OVER PRIOR YEAR
2018-19	\$21,012.00	\$15,239.52	\$5,772.48	72.53%	27.47%	-5.00%
2017-18	\$22,119.00	\$16,346.52	\$5,772.48	73.90%	26.10%	1.00%
2016-17	\$22,102.80	\$16,330.44	\$5,772.36	73.88%	26.12%	-3.30%
2015-16	\$22,851.00	\$17,078.64	\$5,772.36	74.74%	25.26%	3.70%

4-Year HMO Average = DECREASE -0.90%

Analysis of Dental Insurance Rates PHEA/SEIU

Dental Single

INSURANCE PLAN YEAR	TOTAL YEARLY PREMIUM	BOE YEARLY \$ PREMIUM	EMPLOYEE YEARLY \$ PREMIUM	BOE YEARLY % PREMIUM	EMPLOYEE YEARLY % PREMIUM	% INCREASE/DECREASE OF PLAN OVER PRIOR YEAR
2018-19	395.04	395.04	0	100%	0%	0.30%
2017-18	396.24	396.24	0	100%	0%	-1.90%
2016-17	393.12	393.12	0	100%	0%	3.60%
2015-16	379.44	379.44	0	100%	0%	2.70%

4-Year Dental Average = INCREASE 1.18%

Dental Family

INSURANCE PLAN YEAR	TOTAL YEARLY PREMIUM	BOE YEARLY \$ PREMIUM	EMPLOYEE YEARLY \$ PREMIUM	BOE YEARLY % PREMIUM	EMPLOYEE YEARLY % PREMIUM	% INCREASE/DECREASE OF PLAN OVER PRIOR YEAR
2018-19	1104.6	1104.6	0	100%	0%	0.30%
2017-18	1107.96	1107.96	0	100%	0%	-1.90%
2016-17	1099.2	1099.2	0	100%	0%	3.60%
2015-16	1061.04	1061.04	0	100%	0%	2.70%

4-Year Dental Average = INCREASE 1.18%

ISSUES FOR CONSIDERATION BY NEGOTIATIONS COMMITTEE

The following are items that are suggested for consideration by the BOE for development and negotiation.

The goal of a retirement incentive is not solely financial. Effective retirement incentives also permit for advanced, long range planning (for financial and personnel considerations). In addition, effective retirement incentives permit for talent development internally. This allows for movement of current teachers into positions on our salary terms. The alternative, without ability to plan, puts the District at a disadvantage recruiting and hiring quality teachers.

This type of planning allows for individuals to seek certifications or degrees while employed in District 23 – being able to tap teachers earlier in their careers allows us to control those costs mentioned above (external, higher experienced/salaried candidate vs. internal, lower salary experience candidate). The internal candidates also gain experience and D23 training before taking job and is shaped in the philosophy of District 23. Furthermore, earlier notification of vacancies allows for a more comprehensive and strategic recruitment and hiring process.

Items that we must consider as part of a retirement incentive:

Priority 1: Post-retirement incentives

- a. This allows the District to incentivize retirement with no penalty under current structure
- b. This allows the District to provide options in different forms for the incentive
- c. This allows the District to avoid penalties for retirement incentives that would violate the 3% cap

Priority 2: Sunset before end of new CBA

- a. This allows for the Incentive to continue ONLY if the BOE agrees to it as a new item in a successor negotiation; no rollover.
- b. Example: 4-year CBA – 2019-20 to 2022-23 – with incentive ONLY available for notification through 2021-22 school year; Incentive NO LONGER in contract for 2022-23 and must be renegotiated for inclusion in successor agreement

Priority 3: Limit eligibility and number of employees

- a. Require a specific number of service time
- b. Limit total number of individuals who can retire under incentive during specific school years
- c. Limit total number of individuals who can retire under incentive during life on contract
- d. This allows District to control costs and perform long range budget planning

Priority 4: Cost Effective

- a. Currently only the NON-CBA retirement award of \$125 per for each year of service for individuals with more than 15 years of service in District 23 is offered
- b. Individuals who seek to avail themselves of this incentive must notify the Superintendent by February 1st of the year in which they retire
- c. The dollar amount or insurance incentive (another possible option) must be reasonable but enough to incentivize the individual to leave

Example 1: Cash Payment (Post Retirement)
(Examples from other school districts; not current recommendations)

Recommendation/Parameters

Eligible retirees shall be paid a service bonus of \$500 for each year of full-time teaching service to District prior to the effective date of retirement. Such payment will be in a lump sum and shall be due and payable as severance after the teacher's retirement and after the teacher's receipt of his/her final paycheck for regular earnings. This incentive is provided in exchange for the teacher's election to retire under the District retirement plan and not for any services the teacher has or will perform for the District.

Cost/Benefit

Current retirements yield an average savings of \$50,000 per teacher based upon 3-year average. If teacher(s) is incentivized to leave earlier, the average savings begins sooner and is realized for a longer period of time as the new teacher moves up the pay scale – this compounds at a greater dollar amount.

Example 2: Health Insurance (Post Retirement)
(Examples from other school districts; not current recommendations)

Recommendation/Parameters

The Board shall pay on behalf of each retiree the cost of any post-retirement health insurance coverage selected by the retiree. The Board payment hereunder shall not exceed a total cost of \$10,000 per retiree and shall be payable at a rate of 35% of the retiree's chosen annual premium, not to exceed the total Board contribution of \$10,000.

Cost/Benefit

Current retirements yield an average savings of \$50,000 per teacher based upon 3-year average. If teacher(s) is incentivized to leave earlier, the average savings begins sooner and is realized for a longer period of time as the new teacher moves up the pay scale – this compounds at a greater dollar amount.

The Board may consider an option for pre-retirement incentive:

Example 3: Salary Enhancement (Pre-retirement)
(Examples from other school districts; not current recommendations)

Recommendation/Parameters

In consideration for a guaranteed raise of 3% TOTAL each year, a retiree must sign an irrevocable letter of retirement with a (1-4 year) promise of retirement.

Cost/Benefit

This limits the total compensation for retirement, is lower than the incentives discussed above and would provide a retirement incentive that controls costs without excessive increases during employment.

COST SAVINGS FOR RETIREES FOR LAST 2 SCHOOL YEARS									
<u>2016-2017</u>					<u>2017-2018</u>				
STATUS	NAME	SALARY	BENEFITS	TOTAL COST	STATUS	NAME	SALARY	BENEFITS	TOTAL COST
Retiree	Robideau	95,382.00	8,579.52	103,961.52	Retiree	Anderson	95,492.00	8,398.08	103,890.08
Replacement	Hirsh	49,474.00	8,398.00	57,872.00	Replacement	Sullivan	44,602.39	329.20	44,931.59
TOTAL SAVINGS				46,089.52	TOTAL SAVINGS				58,958.49
STATUS	NAME	SALARY	BENEFITS	TOTAL COST	STATUS	NAME	SALARY	BENEFITS	TOTAL COST
Retiree	Hurley	87,350.00	19,012.80	106,362.80	Retiree	Zbaraz	100,657.00	18,521.04	119,178.04
Replacement	Samiotakis	44,176.00	8,398.08	52,574.08	Replacement	Miller	48,715.00	17,416.32	66,131.32
TOTAL SAVINGS				53,788.72	TOTAL SAVINGS				53,046.72
STATUS	NAME	SALARY	BENEFITS	TOTAL COST	STATUS	NAME	SALARY	BENEFITS	TOTAL COST
Retiree	Goldberg	80,961.00	19,012.80	99,973.80	Retiree	Weadley	97,228.00	8,398.08	105,626.08
Replacement	Hallman	45,359.00	0.00	45,359.00	Replacement	Finnander	46,915.75	8,398.08	55,313.83
TOTAL SAVINGS				54,614.80	TOTAL SAVINGS				50,312.25
STATUS	NAME	SALARY	BENEFITS	TOTAL COST	STATUS	NAME	SALARY	BENEFITS	TOTAL COST
Retiree	Donohue	78,195.00	9,107.76	87,302.76	Retiree	Donohue	78,195.00	9,107.76	87,302.76
Replacement	Schoeny	56,740.00	0.00	56,740.00	Replacement	Schoeny	56,740.00	0.00	56,740.00
TOTAL SAVINGS					TOTAL SAVINGS				30,562.76
TOTAL 2017-18 SAVINGS				154,493.04	TOTAL 2018-19 SAVINGS				192,880.22

How much revenue will the District generate from Property Taxes?



Please note:

The scenarios above illustrate a property tax freeze in 4 different scenarios. The bars represent a tax freeze beginning in different years of the proposed collective bargaining agreement. As you can see, the dollars compound at a greater rate the sooner a tax freeze would be implemented.

The funds above represent operating funds.

PLEASE NOTE:

BEGINNING FUND BALANCE BASED UPON FY18 BUDGET AS FY18 AFR RECEIVED OCTOBER 5th AND IS BEING UPLOADED INTO SYSTEM

Educational | O & M | Transportation | IMRF / SS | Working Cash

Prospect Heights SD 23 | Base Scenario 10.5.18 (PHEA Proposal)

Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2019	FY 2020	% Δ	FY 2021	% Δ	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ
REVENUE											
Local	\$18,466,419	\$19,463,256	5.40%	\$19,859,094	2.03%	\$20,269,002	2.06%	\$20,681,789	2.04%	\$21,113,807	2.09%
State	\$2,673,423	\$2,713,423	1.50%	\$2,753,423	1.47%	\$2,793,423	1.45%	\$2,793,423	0.00%	\$2,833,423	1.43%
Federal	\$1,160,717	\$1,160,717	0.00%	\$1,160,717	0.00%	\$1,160,717	0.00%	\$1,160,717	0.00%	\$1,160,717	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$22,300,560	\$23,337,397	4.65%	\$23,773,235	1.87%	\$24,223,143	1.89%	\$24,635,930	1.70%	\$25,107,948	1.92%
EXPENDITURES											
Salary and Benefit Costs	\$17,100,197	\$17,775,827	3.95%	\$18,298,728	2.94%	\$18,801,913	2.75%	\$19,358,664	2.96%	\$19,895,242	2.77%
Other	\$4,946,899	\$4,756,899	-3.84%	\$4,756,899	0.00%	\$4,756,899	0.00%	\$4,756,899	0.00%	\$4,756,899	0.00%
TOTAL EXPENDITURES	\$22,047,096	\$22,532,726	2.20%	\$23,055,627	2.32%	\$23,558,812	2.18%	\$24,115,563	2.36%	\$24,652,141	2.23%
SURPLUS / DEFICIT	\$253,464	\$804,671		\$717,607		\$664,331		\$520,366		\$455,807	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$3,750	\$3,750		\$3,750		\$3,750		\$3,750		\$3,750	
Other Financing Uses	(\$135,500)	(\$135,500)		(\$135,500)		(\$135,500)		(\$135,500)		(\$135,500)	
TOTAL OTHER FIN. SOURCES / USES	(\$131,750)	(\$131,750)		(\$131,750)		(\$131,750)		(\$131,750)		(\$131,750)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$121,714	\$672,921		\$585,857		\$532,581		\$388,616		\$324,057	
BEGINNING FUND BALANCE	\$7,734,573	\$7,856,287		\$8,529,208		\$9,115,066		\$9,647,647		\$10,036,263	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$7,856,287	\$8,529,208		\$9,115,066		\$9,647,647		\$10,036,263		\$10,360,320	
FUND BALANCE AS % OF EXPENDITURES	35.63%	37.85%		39.54%		40.95%		41.62%		42.03%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.28	4.54		4.74		4.91		4.99		5.04	

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